



AGENDA & BUSINESS PAPERS

Notice is hereby given, in accordance with the provision of the *Local Government Act 1993* that a meeting of Uralla Shire Council will be held in the Council Chambers, 32 Salisbury Street, Uralla.

ORDINARY COUNCIL MEETING

24 September 2024

Commencing at 4:00pm



Statement of Ethical Obligations

The Mayor and Councillors are bound by the Oath/ Affirmation of Office made at the start of the Council term to undertake their civic duties in the best interests of the people of Uralla Shire and to faithfully and impartially carry out the functions, powers, authorities and discretions vested in them under the *Local Government Act* or any other Act, to the best of their skill and judgement.

It is also a requirement that the Mayor and Councillors disclose conflicts of interest in relation to items listed for consideration on the Agenda or which are considered at this meeting in accordance with Council's Code of Conduct and Code of Meeting Practice.

Toni Averay

General Manager

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- 4 WEBCAST INFORMATION**
- 5 APOLOGIES & APPLICATIONS FOR LEAVE OF ABSENCE BY COUNCILLORS**
- 6 DISCLOSURE & DECLARATION OF INTEREST/S**

7 CONFIRMATION OF MINUTES


7.1 Confirmation of Minutes Ordinary Meeting held 27 August 2024

Department: General Manager's Office

Prepared By: Executive Assistant

Authorised By: General Manager

Reference: UINT/24/15023

Attachments: 1. Minutes Ordinary Meeting 27 August 2024 [!\[\]\(05be7c7a8995decd503647c99211f7c2_img.jpg\)](#) 

RECOMMENDATION

That Council adopts the minutes of the Ordinary Meeting held 27 August 2024 as a true and correct record.



MINUTES of

ORDINARY COUNCIL MEETING

Held on 27 August 2024 at 4:00pm

Attendance at Meeting:

Councillors: Mayor R Bell (Chair)
Deputy Mayor R Crouch
Cr S Burrows
Cr L Doran
Cr McMullen
Cr T O'Connor
Cr L Petrov (online)
Cr T Toomey
Cr T Bower

Apologies:

Ms T Averay, General Manager
Mr M Raby, Director, Infrastructure & Development
Dr R Abell, Director, Corporate & Community
Staff: Mr M McLindin, Group Manager Civil Services
Mr M Ahammed, Manager Finance & IT
Ms W Westbrook, Executive Assistant

ORDINARY COUNCIL MEETING MINUTES

27 AUGUST 2024

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1 OPENING & WELCOME

The Chair declared the meeting opened at 4:00pm.

2 PRAYER

The Chair recited the Uralla Shire Council prayer.

3 ACKNOWLEDGEMENT OF COUNTRY

The Chair read the acknowledgement of country.

4 WEBCAST INFORMATION

The Chair advised the meeting was recorded, with the recording to be made available on Council's website following the meeting and reminded the attendees from making defamatory statements.

5 APOLOGIES & APPLICATIONS FOR LEAVE OF ABSENCE BY COUNCILLORS**APOLOGY****RESOLUTION 03.08/24**

Moved: Cr Sarah Burrows

Seconded: Cr Bruce McMullen

That the apology received from Cr Bower be accepted and leave of absence granted.

For: Crs Robert Bell, Robert Crouch, Sarah Burrows, Leanne Doran, Bruce McMullen, Tom O'Connor, Lone Petrov and Tara Toomey

Against: Nil

Absent: Cr Tim Bower

CARRIED 8/0**6 DISCLOSURE & DECLARATIONS OF INTEREST/S**

Nil

ORDINARY COUNCIL MEETING MINUTES

27 AUGUST 2024

7 CONFIRMATION OF MINUTES**7.1 CONFIRMATION OF MINUTES HELD 23 JULY 2024 ORDINARY MEETING****RESOLUTION 04.08/24****Moved:** Cr Leanne Doran**Seconded:** Cr Bruce McMullen**That Council adopt the minutes of the Ordinary Meeting held 23 July 2024 as a true and correct record.****For:** Crs Robert Bell, Robert Crouch, Sarah Burrows, Leanne Doran, Bruce McMullen, Tom O'Connor, Lone Petrov and Tara Toomey**Against:** Nil**Absent:** Cr Tim Bower**CARRIED 8/0****7.2 CONFIRMATION OF MINUTES HELD 16 AUGUST 2024 EXTRAORDINARY MEETING****RESOLUTION 05.08/24****Moved:** Cr Leanne Doran**Seconded:** Cr Tom O'Connor**That the Minutes of 16 August 2024 Extraordinary Meeting, be adopted with the following amendment as a true and correct record:**

- Cr Bell's vote to be recorded on Item 9.1 RECOMMENDATION as voting against.

For: Crs Robert Bell, Robert Crouch, Sarah Burrows, Leanne Doran, Bruce McMullen, Tom O'Connor, Lone Petrov and Tara Toomey**Against:** Nil**Absent:** Cr Tim Bower**CARRIED 8/0****8 URGENT, SUPPLEMENTARY, AND LATE ITEMS OF BUSINESS (INCLUDING PETITIONS)**

Nil

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27 AUGUST 2024

9 WRITTEN REPORTS FROM DELEGATES**9.1 MAYOR'S ACTIVITY REPORT - JULY 2024****RESOLUTION 06.08/24****Moved:** Cr Bruce McMullen**Seconded:** Cr Tara Toomey**That Council receives the Mayor's Activity Report for July 2024.****For:** Crs Robert Bell, Robert Crouch, Sarah Burrows, Leanne Doran, Bruce McMullen, Tom O'Connor, Lone Petrov and Tara Toomey**Against:** Nil**Absent:** Cr Tim Bower**CARRIED 8/0****10 PUBLIC FORUM**

The Chair Introduced the speaker:

Speaker: Mrs Louise Allen

The speaker made a presentation to Council regarding Item 14.1 Development application DA-11-2024 for a Subdivision (1 Lot into 8 Lots) at Lot 2 DP577140, land known as 828 Bundarra Road, SAUMAREZ PONDS.

The Chair thanked the speaker for his presentation.

The Chair Introduced the speaker:

Speaker: Mr Jamie Allen

The speaker made a presentation to Council regarding Item 14.1 Development application DA-11-2024 for a Subdivision (1 Lot into 8 Lots) at Lot 2 DP577140, land known as 828 Bundarra Road, SAUMAREZ PONDS.

The Chair thanked the speaker for his presentation.

ORDINARY COUNCIL MEETING MINUTES

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11 MAYORAL MINUTE**11.1 MAYORAL MINUTE - MAJOR EVENTS FOR URALLA SHIRE COUNCIL THANK YOU****RESOLUTION 07.08/24****Moved:** Cr Leanne Doran**Seconded:** Deputy Mayor Robert Crouch**That Council:**

1. Receives the Mayoral Minute.
2. Acknowledges the efforts and contributions of all staff and the members of the Uralla Township & Environs Committee involved in delivering Council's key open spaces at Rotary Park, The Glen, and the Fibonacci Installations at Pioneer Park.
3. Commends Council's Corporate Lead Officer, Communications and Events, Mr Chris Clark, for delivering an outstanding event and securing significant media coverage.

For: Crs Robert Bell, Robert Crouch, Sarah Burrows, Leanne Doran, Bruce McMullen, Tom O'Connor, Lone Petrov and Tara Toomey

Against: Nil

Absent: Cr Tim Bower

CARRIED 8/0**12 NOTICE OF MOTION/QUESTIONS WITH NOTICE**

Nil

13 REPORT OF COMMITTEES**13.1 URALLA LOCAL TRAFFIC COMMITTEE (ULTC) - MINUTES OF MEETING HELD 13 AUGUST 2024****RESOLUTION 08.08/24****Moved:** Deputy Mayor Robert Crouch**Seconded:** Cr Leanne Doran

That Council receives the Minutes of the Uralla Local Traffic Committee (ULTC) meeting held 13 August 2024 and notes the decisions of the Committee.

For: Crs Robert Bell, Robert Crouch, Sarah Burrows, Leanne Doran, Bruce McMullen, Tom O'Connor, Lone Petrov and Tara Toomey

Against: Nil

Absent: Cr Tim Bower

CARRIED 8/0

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13.2 BUNDARRA SCHOOL OF ARTS HALL AND COMMUNITY CONSULTATIVE S355 COMMITTEE - MINUTES OF MEETING HELD 31 JULY 2024**RESOLUTION 09.08/24****Moved:** Cr Leanne Doran**Seconded:** Cr Sarah Burrows**That Council:**

- 1. Receives the Minutes of the Bundarra School of Arts Hall and Community Consultative s355 Committee meeting held 31 July 2024.**
- 2. Notes the Committee's Recommendations which were tabled at the meeting.**

For: Crs Robert Bell, Robert Crouch, Sarah Burrows, Leanne Doran, Bruce McMullen, Tom O'Connor and Tara Toomey

Against: Nil

Absent: Cr Tim Bower

CARRIED 7/0

Mayor called for a short break 5:20pm

Mayor resumed the meeting 5:30pm

14 REPORTS TO COUNCIL**14.1 ONE (1) INTO EIGHT (8) LOT SUBDIVISION - LOT 2 DP577140 - 828 BUNDARRA ROAD - SAUMAREZ PONDS****RESOLUTION 10.08/24****Moved:** Deputy Mayor Robert Crouch**Seconded:** Cr Tom O'Connor

That Council authorise approval of Development Application (ref: DA-11-2024), with deferred commencement, for a Subdivision (1 Lot into 8 Lots) at Lot 2 DP577140, land known as 828 Bundarra Road, SAUMAREZ PONDS, under delegation to the General Manager, subject to provision of an amended plan of development providing vehicular access for all lots except Lot 1 from the existing road reserve (adjacent to western boundary of the site), rather than the Classified Road, and the following:

- i. Ensure appropriate provision is made for school bus stops and waste collection;**
- ii. The existing road to the west be sealed to the access for Lot 7; and**

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- iii. Make amendments to the conditions contained within the Notice of Determination only in connection with the Deferred Commencement matters.

Following debate a DIVISION DECISION was called with the result recorded below:

For: Crs Robert Bell, Robert Crouch, Sarah Burrows, Leanne Doran, Bruce McMullen, Tom O'Connor, Lone Petrov and Tara Toomey

Against: Nil

Absent: Cr Tim Bower

CARRIED 8/0

14.2 RFS CONTRIBUTIONS 2024/25

RESOLUTION 11.08/24

Moved: Cr Tom O'Connor

Seconded: Deputy Mayor Robert Crouch

That Council:

1. Approves the invoiced amount from Armidale Regional Council.
2. Continues to lobby the NSW Government to review the allocation of funding for the Emergency Services Levy and Rural Fire Services Assets.

For: Crs Robert Bell, Robert Crouch, Sarah Burrows, Leanne Doran, Bruce McMullen, Tom O'Connor, Lone Petrov and Tara Toomey

Against: Nil

Absent: Cr Tim Bower

CARRIED 8/0

14.3 MONTHLY FINANCE REPORT FOR JULY 2024

RESOLUTION 12.08/24

Moved: Cr Sarah Burrows

Seconded: Deputy Mayor Robert Crouch

That Council receives the attached Monthly Finance Report for July 2024.

For: Crs Robert Bell, Robert Crouch, Sarah Burrows, Leanne Doran, Bruce McMullen, Tom O'Connor, Lone Petrov and Tara Toomey

Against: Nil

Absent: Cr Tim Bower

CARRIED 8/0

ORDINARY COUNCIL MEETING MINUTES

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14.4 LOANS AS AT 31 JULY 2024

RESOLUTION 13.08/24

Moved: Cr Tom O'Connor

Seconded: Deputy Mayor Robert Crouch

That Council notes that the total loan position as of 31 July 2024 is \$1,313,196.

For: Crs Robert Bell, Robert Crouch, Sarah Burrows, Leanne Doran, Bruce McMullen, Tom O'Connor, Lone Petrov and Tara Toomey

Against: Nil

Absent: Cr Tim Bower

CARRIED 8/0

14.5 INVESTMENTS AS AT 31 JULY 2024

RESOLUTION 14.08/24

Moved: Cr Leanne Doran

Seconded: Cr Sarah Burrows

That Council notes the cash position as of 31 July 2024 consisting of:

- cash and overnight funds of \$2,780,961
- term deposits of \$24,350,000
- total convertible funds of \$27,130,961 (\$2,780,961 + \$24,350,000) (including restricted funds)

That Council commends staff on the presentation of clear financial reports and the improvement in the bottom line.

For: Crs Robert Bell, Robert Crouch, Sarah Burrows, Leanne Doran, Bruce McMullen, Tom O'Connor, Lone Petrov and Tara Toomey

Against: Nil

Absent: Cr Tim Bower

CARRIED 8/0

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14.6 DEBT RECOVERY UPDATE

RESOLUTION 15.08/24

Moved: Deputy Mayor Robert Crouch

Seconded: Cr Tara Toomey

That Council:

1. Notes the Debt Recovery Update Report.
2. Notes that a review of the current debt recovery process will be undertaken, and further advice provided to Council within the next 3 months.

For: Crs Robert Bell, Robert Crouch, Sarah Burrows, Leanne Doran, Bruce McMullen, Tom O'Connor, Lone Petrov and Tara Toomey

Against: Nil

Absent: Cr Tim Bower

CARRIED 8/0

14.7 TABLELANDS COMMUNITY SUPPORT - QUALITY AUDIT AGAINST AGED CARE QUALITY STANDARDS

RESOLUTION 16.08/24

Moved: Cr Leanne Doran

Seconded: Cr Sarah Burrows

That Council notes the progress TCS has made in addressing the areas of non-compliance against the Aged Care Quality Standards.

For: Crs Robert Bell, Robert Crouch, Sarah Burrows, Leanne Doran, Bruce McMullen, Tom O'Connor, Lone Petrov and Tara Toomey

Against: Nil

Absent: Cr Tim Bower

CARRIED 8/0

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14.8 INTERIM MANAGEMENT LETTER FOR 2023-2024 YEAR END

RESOLUTION 17.08/24

Moved: Cr Tom O'Connor

Seconded: Cr Tara Toomey

That Council notes the Interim Audit Management Letter for year end 30 June 2024.

For: Crs Robert Bell, Robert Crouch, Sarah Burrows, Leanne Doran, Bruce McMullen, Tom O'Connor, Lone Petrov and Tara Toomey

Against: Nil

Absent: Cr Tim Bower

CARRIED 8/0

14.9 REGISTER RESOLUTIONS ACTIONS STATUS AS AT 22 AUGUST 2024

RESOLUTION 18.08/24

Moved: Cr Sarah Burrows

Seconded: Deputy Mayor Robert Crouch

That Council notes the Resolution Actions Status Report as at 24 August 2024.

For: Crs Robert Bell, Robert Crouch, Sarah Burrows, Leanne Doran, Bruce McMullen, Tom O'Connor, Lone Petrov and Tara Toomey

Against: Nil

Absent: Cr Tim Bower

CARRIED 8/0

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15 CONFIDENTIAL MATTERS**RESOLUTION 19.08/24****Moved:** Cr Sarah Burrows**Seconded:** Deputy Mayor Robert Crouch

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 10A(2) of the *Local Government Act 1993*:

15.1 General Manager Mid Term Performance Review August 2024

This matter is considered to be confidential under Section 10A(2) - a of the *Local Government Act 1993*, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with personnel matters concerning particular individuals (other than councillors).

For: Crs Robert Bell, Robert Crouch, Sarah Burrows, Leanne Doran, Bruce McMullen, Tom O'Connor, Lone Petrov and Tara Toomey

Against: Nil

Absent: Cr Tim Bower

CARRIED 8/0**RESOLUTION 20.08/24****Moved:** Cr Sarah Burrows**Seconded:** Cr Tara Toomey

That Council return to Open Session of Council, and that the resolutions of Closed Session of Council become the resolutions of Open session of Council.

For: Crs Robert Bell, Robert Crouch, Sarah Burrows, Leanne Doran, Bruce McMullen, Tom O'Connor, Lone Petrov and Tara Toomey

Against: Nil

Absent: Cr Tim Bower

CARRIED 8/0

16 COMMUNICATIONS OF COUNCIL DECISIONS

The Chair communicated the Council decisions from the closed session.

15.1 GENERAL MANAGER MID TERM PERFORMANCE REVIEW AUGUST 2024

RESOLUTION 21.08/24

Moved: Deputy Mayor Robert Crouch

Seconded: Cr Sarah Burrows

That Council note the Mayoral Minute conclusion on the General Manager's Mid Term Performance held 13th August 2024.

The conclusion being:

"The panel are confident that Uralla Shire is improving under the direction of the General Manager. We would like to acknowledge her diligence, good leadership and optimism which is resulting in many positive changes across all areas of Council".

For: Crs Robert Bell, Robert Crouch, Sarah Burrows, Leanne Doran, Bruce McMullen, Tom O'Connor, Lone Petrov and Tara Toomey

Against: Nil

Absent: Cr Tim Bower

CARRIED 8/0

17 CONCLUSION OF MEETING

The meeting was closed at 6:45pm.

8 URGENT, SUPPLEMENTARY, AND LATE ITEMS OF BUSINESS (INCLUDING PETITIONS)

9 WRITTEN REPORTS FROM DELEGATES

Nil

10 PUBLIC FORUM

Nil

11 MAYORAL MINUTE

Nil

12 NOTICE OF MOTION/QUESTIONS WITH NOTICE

Nil

13 REPORT OF COMMITTEES

Nil

14 REPORTS TO COUNCIL

14.1 Election of Deputy Mayor

Department:	General Manager's Office
Prepared By:	Executive Assistant
Authorised By:	General Manager
Reference:	UINT/24/14368

LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK

Goal:	4.	We are an independent shire and well-governed community
Strategy:	4.2.	A strategic, accountable and representative Council

SUMMARY

This purpose of this report is to invite Council to make a decision regarding the appointment of a Deputy Mayor in accordance with Section 231 of the *Local Government Act 1993*.

RECOMMENDATION

1. That the Returning Officer calls for and announces the nominations for the position of Deputy Mayor.

Then:

2. That should there be more than one nomination for the position, the method of election of the Deputy Mayor be by way of secret/open ballot.

Following the declaration of the vote:

3. That Cr be appointed as Deputy Mayor for the period from 24 September 2024 for a designated period of this term to be determined by Council.

REPORT

Under Section 231 of the *Local Government Act 1993* (the Act), a Council may elect a Deputy Mayor to assist the Mayor in the performance of their duties. Section 231 of the Act provides:

Section 231 Deputy mayor

- (1) *The councillors may elect a person from among their number to be the deputy mayor.*
- (2) *The person may be elected for the mayoral term or a shorter term.*
- (3) *The deputy mayor may exercise any function of the mayor at the request of the mayor or if the mayor is prevented by illness, absence or otherwise from exercising the function or if there is a casual vacancy in the office of mayor.*
- (4) *The councillors may elect a person from among their number to act as deputy mayor if the deputy mayor is prevented by illness, absence or otherwise from exercising a function under this section, or if no deputy mayor has been elected.*

Section 231 (2) of the Act provides that the Deputy Mayor may be elected for the mayoral term or a shorter term, such as:

- For a period of 12 months
- For the period of the elected Council term; or
- For another period determined by Council .

Councils are not required under the Act to have a Deputy Mayor. Uralla Shire Council has traditionally appointed a Deputy Mayor for a period of one year, except for the most recent term when the Deputy Mayor was appointed for the full term from December 2021 to September 2024.

Schedule 7 (1) of the *Local Government (General) Regulation 2021* (the Regulation) states that the “General Manager (or a person appointed by the General Manager) is the Returning Officer.”

Schedule 7(2) of the Regulation provides:

- (1) A councillor may be nominated without notice for election as mayor or deputy mayor.*
- (2) The nomination is to be made in writing by 2 or more councillors (one of whom may be the nominee). The nomination is not valid unless the nominee has indicated consent to the nomination in writing.*
- (3) The nomination is to be delivered or sent to the returning officer.*
- (4) The returning officer is to announce the names of the nominees at the council meeting at which the election is to be held.*

Nomination forms have been provided as an attachment to this business paper. Completed nomination forms must be returned to the General Manager prior to the commencement of the Council meeting.

Schedule 7(3) of the Regulation provides:

- (1) If only one councillor is nominated, that councillor is elected.*
- (2) If more than one councillor is nominated, the council is to resolve whether the election is to proceed by preferential ballot, by ordinary ballot; or by open voting.*
- (3) The election is to be held at the Council meeting at which the Council resolves the method of voting.*
- (4) In this clause:*
 - “ballot” has its normal meaning of secret ballot;*
 - “open voting” means voting by a show of hands or similar means.*

Schedule 7 parts 2, 3 and 4 of the Regulation prescribes the voting procedures (a copy of schedule 7 is attached).

CONCLUSION

If Council wishes to have a Deputy Mayor it must resolve the appointment and term.

COUNCIL IMPLICATIONS

Community Engagement/Communication

Not applicable

Policy and Regulation

- *NSW Local Government Act 1993.*
- *NSW Local Government Regulation (General) 2021.*
- Code of Meeting Practice.

Financial/Long Term Financial Plan

There is no additional allowance paid to the Deputy Mayor unless acting as Mayor in the absence of the Mayor. At such times, the Deputy Mayor is entitled to the equivalent of the Mayor's allowance deducted from the allowance paid to the Mayor. All Councillor allowances are included in Council's budget.

Asset Management/Asset Management Strategy

Not applicable

Workforce/Workforce Management Strategy

Not applicable

Legal and Risk Management

The appointment of the Deputy Mayor must be in accordance with Section 231 of the *Local Government Act 1993*.

Performance Measures

Not applicable

Project Management

General Manager

14.2 LGNSW Annual Conferences and voting entitlements

Department:	General Manager's Office
Prepared By:	Executive Assistant
Authorised By:	General Manager
Reference:	UINT/24/11102

LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK

Goal:	4.	We are an independent shire and well-governed community
Strategy:	4.1.	Informed and collaborative leadership in our community

SUMMARY

The LGNSW 2024 Annual Conference will be held in Tamworth from 17 to 19 November 2024.

The Mayor has been registered to attend the Conference. It has been usual practice for the Mayor to represent Council at the Local Government Annual Conference and to exercise voting rights on behalf of Council.

RECOMMENDATION

That Council delegate the Mayor, or designated representative, to attend LGNSW annual conferences and exercise voting entitlements for this term of Council.

REPORT

Member councils must advise the LGNSW of the names of their nominated voting delegates by 5pm AEDT on Wednesday 6 November 2024.

Member councils' voting entitlements at the 2024 Local Government NSW Annual Conference are listed in [Appendix A](#).

Uralla Shire Council has one (1) voting entitlement.

The draft Conference program is available at this link: [Draft 2024 Annual Conference Program.pdf \(lgnsw.org.au\)](#)

CONCLUSION

This report recommends that the Mayor, or designated representative, be delegated to attend the annual LGNSW conferences and exercise the voting entitlement on behalf of Council for the duration of this elected term of Council.

14.3 Council meetings schedule October 2024 - September 2025

Department: General Manager's Office**Prepared By:** Executive Assistant**Authorised By:** General Manager**Reference:** UINT/24/14695

LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK**Goal:** 4. We are an independent shire and well-governed community**Strategy:** 4.3. An efficient and effective independent local government

SUMMARY

Council adopted the Schedule of Meetings for 2024/25 in accordance with the Code of Meeting Practice. Council is required to meet at least 10 times each year, each time in a different month.

Council's meeting cycle is outlined in the Code of Meeting practice; however, some adjustment is required to the December and April meeting dates due to the public holiday schedules.

This report presents the formal and informal meeting schedule for the next 12 months for Council adoption and/or noting.

RECOMMENDATION

That Council:

1. Adopts the Ordinary Meeting cycle for 2024-2025 as follows:

Tuesday 22 October 2024
Tuesday 26 November 2024
Tuesday 17 December 2024
Tuesday 25 February 2025
Tuesday 25 March 2025
Wednesday 22 April 2025
Tuesday 27 May 2025
Tuesday 24 June 2025
Tuesday 22 July 2025
Tuesday 26 August 2025
Tuesday 23 September 2025

2. Endorses the schedule for monthly Councillor information sessions as detailed in this report, noting these are not decision-making forums.
3. Notes that informal weekly meetings are held between the Mayor and the GM, to which all Councillors are invited if available.
4. Notes that separate community engagement sessions/workshops will be scheduled from time to time to share public information and to gain community feedback.

REPORT

Section 365 of the *Local Government Act 1993 (NSW)* (the Act) requires Council to meet at least ten (10) times each year, each time in a different month. Section 9(1) of the Act requires Council to give notice to the public of the times and places of its meetings.

The dates, times and venue are outlined in Section 3 of Council's Code of Meeting Practice, which requires Ordinary meetings of Council to be scheduled as follows:

Timing of ordinary council meetings

3.1 Ordinary meetings of the council will be held on the following occasions:

- *February to November: on the fourth (4th) Tuesday of the month*
- *December – on the third (3rd) Tuesday of the month.*
- *January – No meeting held in January.*
- *Meetings to commence at 4:00pm and held at Uralla Shire Council Chambers.*

Clauses 3.4, 3.5 and 3.6 detail the notice which must be given to the public as follows:

Notice to the public of Council meetings

3.4 The council must give notice to the public of the time, date and place of each of its meetings, including extraordinary meetings and of each meeting of committees of the council.

Note: Clause 3.4 reflects section 9(1) of the Act.

3.5 For the purposes of clause 3.4, notice of a meeting of the council and of a committee of council is to be published before the meeting takes place. The notice must be published on the council's website, and in such other manner that the council is satisfied is likely to bring notice of the meeting to the attention of as many people as possible.

3.6 For the purposes of clause 3.4, notice of more than one (1) meeting may be given in the same notice.

Council can vary the day, time, or venue of formal Council meetings by resolution.

Information sessions

Information sessions will be managed by the GM in consultation with the Mayor.

There will be no formal minutes, recommendations, or actions as these are not decision-making forums. Record keeping for information sessions will be limited to attendance, declarations of interest and key issues discussed. The information sessions are an opportunity to ensure Councillors are fully informed on complex matters that are not yet ready for public presentation; for example, commercial-in-confidence development proposals which are still in the negotiation stage, or legal matters. External presenters may provide information to Councillors at these sessions from time to time.

Information Sessions are generally held on the 2nd Tuesday of each month, but additional sessions may be held as required.

Mayor and GM catch-ups

The Mayor and the GM meet weekly for an informal catch-up, and all Councillors are invited to attend if available. The two Directors also attend. These sessions are an opportunity for the Mayor and any Councillors present to raise any issues for further advice from the Executive and for the GM to provide updates on any current operational matters. The GM circulates notes of issues discussed to all Councillors.

Mayor and GM catch-ups are generally held every Monday at 4:30pm.

Councillor Bulletin

A weekly Councillor information Bulletin is also published internally by the GM office to keep the Councillors informed of any topical issues and to highlight any achievements or upcoming events and activities.

The Councillor Bulletin is usually distributed by email and NextCloud on Friday afternoons.

CONCLUSION

This report presents the formal and informal meeting program for the next 12 months for Council adoption and/or noting.

COUNCIL IMPLICATIONS**Community Engagement/Communication**

This report identifies the formal and informal meeting program for Councillors and notes that separate community engagement sessions/workshops will be scheduled from time to time to share public information and to gain community feedback. This is in addition to formal public exhibition of policies and other documents such as development applications as appropriate when a range of communication channels are used including social media, Council's website, and other relevant identified platforms.

Policy and Regulation

Local Government Act 1993 (NSW)

Code of Meeting Practice

Financial/Long Term Financial Plan

Council meeting costs are included in the annual Council budget.

Asset management/Asset Management Strategy

Not applicable.

Workforce/Workforce Management Strategy

Administrative resources to support Council meetings are included in the annual Council budget

Legal and Risk Management

The proposed Ordinary Council meeting schedule meets statutory meeting requirements.

Formal Council meetings and procedures are governed by the Code of Meeting Practice.

Performance Measures

At least 10 Ordinary Meetings of Council per year must be conducted. The proposed Ordinary Council meeting schedule meets statutory meeting requirements.

Project Management

GM, Directors and Manager Governance

14.4 Appointment of Councillor Delegates on Committees and External Bodies

Department: General Manager's Office**Prepared By:** General Manager**Authorised By:** General Manager**Reference:** UINT/24/13354

LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK**Goal:** 4. We are an independent shire and well-governed community**Strategy:** 4.2. A strategic, accountable and representative Council4.1. Informed and collaborative leadership in our community

SUMMARY

The purpose of this report is to invite Council to appoint delegates to committees and other external bodies on which Council is represented.

Delegates can be elected for the term of Council or an alternative specified time as determined by Council.

RECOMMENDATION**That:**

1. **Council appoints Councillor delegates to each of the committees and external bodies identified in Table A.**
2. **The appointment term for delegates be confirmed as the elected Council term, or another specified period.**

REPORT

Following the Local Government Elections, Council is required to determine its delegates on committees and external bodies on which Council is represented.

Council can choose to appoint Councillor delegates for the term of Council, or an alternative specified period.

Committees provide a key link between Council and the community, State agencies and sector interest groups. Committees provide advice and recommendations that help inform the strategic direction and policies of Council. Committees meet regularly as required by relevant Terms of Reference/Constitutions.

Council committees have no decision-making delegations and are advisory only.

The key exception is the Northern Regional Planning Panel which operates under the direction of the State Department of Planning and acts as a consent authority for regional development proposals. The Planning Panel is convened by the Department of Planning as required to determine relevant development applications.

Two council members are appointed by each council in a region. At least one council member should have expertise in one or more of the following areas: planning, architecture, heritage, the environment, urban design, land economics, traffic and transport, law, engineering, or tourism. The Department of Planning

recommends that councils should consider appointing a minimum of four (4) alternate members to enable regular rotation and to avoid potential conflicts of interest.

Following is a table identifying the relevant Committees and external bodies for which Councillor delegates are sought.

COUNCIL COMMITTEES AND EXTERNAL BODIES

COUNCIL COMMITTEES	
Audit Risk and Improvement Committee (ARIC)	Cr
Australia Day Committee	Cr Cr Cr
GM Performance Review Committee	Mayor Deputy Mayor Cr
S355 Bundarra Hall Committee	Cr Cr
S355 Uralla Township Environs Committee	Cr Cr
EXTERNAL	
Arts North-West Strategic Advisory Council (SAC)	Cr General Manager (alternate)
Central Northern Regional Library	Cr
Rural Fire Service Liaison Committee	Cr General Manager
(Department of Planning) - Northern Regional Planning Panel	General Manager Cr (Panel Member) Cr (Panel Member) Cr (Alternate Panel Member) Cr (Alternate Panel Member)
(TfNSW) - Uralla Local Traffic Committee	Cr
MAYORAL APPOINTMENTS	
Community Safety Precinct Committee (Not currently active)	Mayor
Country Mayors Association	Mayor
Coalition of Renewable Energy Mayors (CoREM)	Mayor General Manager

CONCLUSION

Councillor delegates appointed to Committees and external bodies represent Council and provide advice back to Council. Minutes of committee meetings are reported to Council. In the case of the Northern Regional Planning Panel, the decisions of the Panel are published through the State Planning Portal.

COUNCIL IMPLICATIONS**Community Engagement/Communication**

Committees are a mechanism for community engagement and provide an avenue for community feedback to Council on relevant issues.

Policy and Regulation

Committees are governed by relevant Terms of Reference.

Financial/Long Term Financial Plan

Costs associated with Committee meetings are absorbed into Council's existing budget. There are no attendance fees.

Asset Management/Asset Management Strategy

Not relevant

Workforce/Workforce Management Strategy

Council staff support Committees with administration and meeting space.

Legal and Risk Management

Committees are required to adhere to relevant Terms of Reference.

Performance Measures





Committee meeting minutes are reported to Council and actions updated to subsequent meetings.

Project Management

Committees are overseen by relevant officers who attend as appropriate and provide technical advice on identified issues.

14.5 Membership - Australia Day s355 Committee**Department:** General Manager's Office**Prepared By:** Executive Assistant**Authorised By:** General Manager**Reference:** UINT/24/14795

Attachments:

1. Terms of Reference Australia Day Committee April 2023 [↓](#) 
2. Membership Application from Steven Williams [↓](#) 
3. Membership Application from Amanda Williams [↓](#) 
4. Membership Application from Wendy Westbrook [↓](#) 

LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK**Goal:** 1. We have an accessible inclusive and sustainable community**Strategy:** 1.1. A growing community with an active volunteer base and participation in community events**SUMMARY**

Council operates an Australia Day Committee under section 355 of the Local Government Act 193 (NSW). The Committee operations are governed by the Terms of Reference (TOR). A copy of the current Terms of Reference dated April 2023 are attached to this report for the information of Councillors.

The TOR state that the Committee shall operate until six (6) months after the date of the Council election, unless terminated earlier. The current Committee will therefore operate until 14th February 2025 and will oversee the 2025 Australia Day activities.

The TOR provides for a minimum of six (6) and a maximum of 12 members of the public, in addition to two (2) Councillor representatives. A separate report to this Ordinary meeting recommends Council identify its new Councillor representatives.

Currently there are three (3) members of the public on the Committee. Council has received three (3) applications for new membership to the Australia Day Committee. This report presents these applications for Council consideration and recommends the applications be accepted and the applicants appointed to the Committee.

RECOMMENDATION

That Council accepts the membership applications from the following applicants:

- i. Mr Steve Williams;
- ii. Ms Amanda Williams; and
- iii. Ms Wendy Westbrook

and appoints the applicants as members of the Australia Day s355 Committee.

REPORT

All applicants are residents of Uralla Shire and have completed the membership application forms for the Australia Day S355 Committee. There are current vacancies on the Committee, and accordingly it is recommended that Council appoints the applicants as members of the Committee.

CONCLUSION

Council accepts the membership applications and appoints the applicants to the Australia Day s355 Committee.

COUNCIL IMPLICATIONS**Community Engagement/Communication**

Applicants will be informed of Council's decision.

Policy and Regulation

Australia Day s355 Committee Terms of Reference 2022
Local Government Act 1993; section 355

Financial/Long Term Financial Plan

The costs of all Australia Day activities are included in Council's operational budget

Asset Management/Asset Management Strategy

N/A

Workforce/Workforce Management Strategy

N/A

Legal and Risk Management

N/A

Performance Measures

N/A

Project Management

General Manager's Directorate



Terms of Reference: Australia Day Committee 2023

Version 1

INFORMATION ABOUT THIS DOCUMENT

Date Adopted by Council	22 November 2022	Resolution No.	47.11/22
Document Owner	Director Infrastructure & Development		
Document Development Officers	Manager Governance; Project Support Officer		
Review Timeframe	Six (6) months following each general local government election		
Last Review Date:	November 2022	Next Scheduled Review Date	March 2025

Document History

Doc No.	Date Amended	Details
0.1	9 February 2022	Draft prepared, circulated for individual Councillor, Committee members and staff input
0.2	22 February 2022	Draft to council recommending consultation with current committee members and public exhibition for community input
0.3	9 June 2022	Input from Councillors and Committee Members
0.4	22 November 2022	Resolved to have TOR placed on Public Exhibition in March 2023 and adopted if no submissions received
1.0	April 1 2023	Council resolution to adopt # 47.11/22 published

Related Legislation	Local Government Act 1993 (NSW) Local Government (General) Regulation 2021 (NSW)
Related Policies	Uralla Shire Council Code of Conduct Uralla Shire Council Code of Meeting Practice Uralla Shire Council Sponsorship Policy Uralla Shire Council Hire of Council Facilities, Plant, and Equipment Policy Procurement Policy 2020 Disposal of Assets Policy 2021 Enterprise Risk Management Framework Policy 2020 Workplace Health & Safety Policy 2019
Related Procedures/ Protocols, Statements, documents	Section 355 Committee Handbook 2022 Application for Venue Hire – Event on Public Land Temporary Road Closure Procedure



Terms of Reference: Australia Day Committee 2022

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Terms of Reference: Australia Day Committee 2022

1. Establishment

- 1.1 The Australia Day Committee (hereafter "the Committee") is established under section 355(b) of the *Local Government Act 1993* (NSW) pursuant to Council resolution 47.11/22 made 22 November 2022.

2. Purpose and Objectives

- 2.1 The Committee is established for the primary purpose of planning, organising and implementing an annual celebration of Australia Day activities, the Australian Citizenship Ceremony and the Australia Day Awards in the Uralla Shire.
- 2.2 The objective of the Committee is to:
 - 2.2.1 Deliver a safe, inclusive and enjoyable community event to celebrate Australia Day within available budget resources; and
 - 2.2.2 Undertake a process to decide the winners of the various categories in the Australia Day Awards.

3. Term of Committee

- 3.1 The Committee shall operate from the date Council adopts these Terms of Reference and will conclude six (6) months after the date of the next Council election, unless terminated earlier in accordance with these Terms of Reference.

4. Functions and Duties

- 4.1 The functions of the Committee are to:
 - 4.1.1 Provide a forum to promote Australia Day, exchange ideas and discuss best practice;
 - 4.1.2 Plan, organise and execute local arrangements for Australia Day celebration activities;
 - 4.1.3 Assist in the on-ground delivery of Australia Day celebration activities;
 - 4.1.4 Promote Australia Day celebrations and awards across the Shire;
 - 4.1.5 Accept-funding and sponsorship from interested parties in accordance with Council's Sponsorship Policy for the purpose of delivering events; and
 - 4.1.6 Provide feedback to Council on the success of Australia Day celebrations in the Shire.
- 4.2 It is the duty of the Committee to:
 - 4.2.1 Undertake risk assessments for Australia Day celebration activities and provide copy of same to Council;
 - 4.2.2 Submit any and all relevant applications and documentation to Council relating to planned Australia Day celebration activities; and
 - 4.2.3 Report to Council any and all incidents which occur during Australia Day celebrations.

*Terms of Reference: Australia Day Committee 2022***5. Membership**

- 5.1 Membership of the Committee shall consist of:
 - 5.1.1 A minimum of six (6) and a maximum of 12 members of the public; and
 - 5.1.2 Two (2) councillor representatives.
 - 5.1.3 Encourage First Nations People and represent their views on the Committee.
 - 5.1.4 Members of the Committee shall aim to be from diverse backgrounds and be representatives from different facets of the Community.
- 5.2 Committee membership is on a quadrennial basis for the term of the Council. Following a general election of councillors, the existing Committee membership continues until such time as the Council appoints new Committee members.
- 5.3 A person remains a Committee member for the duration of the Committee term until:
 - 5.3.1 Death; or
 - 5.3.2 That person ceasing to be a member upon:
 - 5.3.2.1 Delivering in writing (letter or email) a resignation to the Committee Secretary or a meeting of the Committee;
 - 5.3.2.2 Being absent from three (3) consecutive meetings of the Committee without leave of absence from the Committee; or
 - 5.3.2.3 Receiving written notification from Council that the person's membership with the Committee has been terminated.
- 5.4 A Committee member who is an Office Bearer to the Committee may resign from the position and remain a member of the Committee.
- 5.5 Casual vacancies shall be filled in accordance with clause 6.2.

6. Appointment of Members and Office Bearers

- 6.1 **Appointment of Members**
 - 6.1.1 Committee members shall be appointed by Council.
- 6.2 **Vacancies**
 - 6.2.1 The Committee Secretary should promptly advise Council of any casual vacancy.
 - 6.2.2 The filling of any vacancy shall be approved by the Council.
 - 6.2.3 A casual vacancy may be filled through a review of earlier expressions of interest or a call for new expressions of interest to invite nominations from the public.

***Terms of Reference: Australia Day Committee 2022***

- 6.2.4 Interested persons may nominate for a vacant position at any time regardless of whether expressions of interest have been called. Nominations shall be presented to Council for determination.

6.3 Leave of Absence

- 6.3.1 Per clause 5.5.2.2, any member absent for 3 or more consecutive meetings without apology or leave of the Committee shall have their position declared vacant and clause 6.2.1 shall be invoked.

6.4 Removing Members

- 6.4.1 The Council may at any time remove a member of the Committee but shall observe the principles of natural justice.

6.5 Committee Chairperson

- 6.5.1 At the first meeting of the Committee's term the Committee shall elect one of its members as Chairperson. The method of election shall be decided by the Committee.

6.6 Committee Secretary

- 6.6.1 At the first meeting of the Committee's term the Committee shall elect one of its members as Secretary. The method of election shall be decided by the Committee.

6.7 Committee Treasurer

- 6.7.1 At the first meeting of the Committee's term the Committee shall elect one of its members as Treasurer. The method of election shall be decided by the Committee.

7. Roles and Responsibilities

- 7.1 The role of a Committee member is to:
 - 7.1.1 Participate in the determination of the Australia Day Awards for the Uralla Shire, taking into consideration the eligibility of the nominations against the selection criteria;
 - 7.1.2 Act as an advocate for Australia Day throughout the year, encouraging individuals and community groups to nominate for Australia Day Awards;
 - 7.1.3 Provide input in the planning of the Australia Day celebration activities through ideas brought forward at a Committee meeting; and
 - 7.1.4 Assist with the coordination of the Australia Day celebrations to assist with setting up and taking down of the event and the coordination of the award nominees.
- 7.2 Councillor representatives to the Committee shall facilitate communication between the Committee and Council by:
 - 7.2.1 Presenting relevant minutes of the Council to the Committee;
 - 7.2.2 Reporting on the Committee's activities to the Council from time to time; and



Terms of Reference: Australia Day Committee 2022

- 7.2.3 Referring any matters requiring clarification by the Committee to the General Manager or to the Council by way of a Councillor Delegates Report or Notice of Motion.

Or

7.2 (b) In addition Councillor representatives shall facilitate communication between the Committee or Council

(Delete either 7.2 or 7.2 (b))

8. Meetings

8.1 Meeting Frequency

- 8.1.1 Meeting frequency will be determined by the Committee, but shall be no more than 10 meetings and no less than two meetings per year.

8.2 Notice of meetings

- 8.2.1 Committee members will be provided notice of the meeting and agenda at least three (3) days before the date of the meeting.
- 8.2.2 Committee meetings will be advertised on Council's web page.

8.3 Minutes

- 8.3.1 Committee meeting minutes will be supplied to each Committee member and Council within seven (7) business days after the Committee meeting.

8.4 Meeting Procedure

- 8.4.1 The Uralla Shire Council Code of Meeting Practice shall guide the meeting procedures of the Committee.
- 8.4.2 Committee meetings are exempt from webcast requirements as described in clause 5.19 of the Code of Meeting Practice.

8.5 Presiding Member

- 8.5.1 The Chairperson shall preside at all Committee meetings at which they are present.
- 8.5.2 In the absence of the Chairperson at a meeting or in the event of a declaration of a conflict of interest in which the Chairperson has excused themselves from discussion, the Committee shall elect a temporary Chairperson.

8.6 Quorum

- 8.6.1 The quorum required for a meeting to commence will be a majority of members (half the number of members plus one). A Committee meeting will be adjourned and rescheduled if there is no quorum present within 15 minutes.



Terms of Reference: Australia Day Committee 2022

8.7 Voting

- 8.7.1 A question arising for decision at a meeting of the Committee will be decided by a majority of the votes cast by the members present at the meeting and entitled to vote on the question.
- 8.7.2 A voting member of the Committee present at any meeting shall have one (1) vote on any matter.
- 8.7.3 In the event of an equality of votes, the Chairperson shall have the casting vote.

8.8 Public Access

- 8.8.1 Meetings of the Committee shall be open to the public, except any item on the agenda closed under s10A of the *Local Government Act 1993 (NSW)*.
- 8.8.2 Committee business agendas and minutes shall be published to the Council website.

9. Voting on Australia Day Awards

- 9.1 The voting method to be used can be either a show of hands or secret ballot, as decided by the Committee.

10. Code of Conduct and Conflict of Interest

- 10.1 The Uralla Shire Council Code of Conduct applies to all Committee members.
- 10.2 Committee members and councillor representatives are to declare conflicts of interest when any such interest arises.
- 10.3 Declarations of conflict of interest shall be recorded in the minutes and committee members shall abstain from voting on any matter relating to the declared conflict of interest.

11. Reporting

- 11.1 The Committee shall report to Council through the provision of its Minutes.
- 11.2 The Committee shall submit an annual report to Council by 31 March each year on the Committee's activities with a record of all monies spent and received.

12. Delegated Authority

- 12.1 Council delegates to the Committee under section 377 of the *Local Government Act 1993 (NSW)* the authority:
 - 12.1.1 To issue official correspondence on behalf of the Committee in relation to the Committee's purpose and objectives.
 - 12.1.2 To authorise expenditure of the Committee's funds within approved budget to deliver Australia Day celebrations.



Terms of Reference: Australia Day Committee 2022

- 12.2 No powers or functions may be delegated by the Committee to any other person or committee unless set out within these Terms of Reference.

13. Limitation of Powers

- 13.1 The Committee must not do anything or allow any person acting under its direction to do anything contrary to the interest of Council. For the purposes of this sub-clause, this includes but is not limited to, prohibiting the following:
- 13.1.1 Acting contrary to any direction from Council, which includes a direction from the General Manager;
 - 13.1.2 Acting contrary to Council's policies;
 - 13.1.3 Advising any person that they may have a legal right or action against Council or any Council Official;
 - 13.1.4 Making any admission of liability or accepting liability on behalf of Council or the Committee;
 - 13.1.5 Acting contrary to Council's Code of Conduct;
 - 13.1.6 Acting outside the limits of the Committee's delegation; and
 - 13.1.7 Acting or presenting the Committee as independent of Council.

14. Operational Support

- 14.1 Uralla Shire Council will support the Committee through the provision of:
- 14.1.1 A meeting place (ie at the Uralla Shire Council Chambers or the Mayor's Office);
 - 14.1.2 Insurance coverage for volunteers and Australia Day celebration activities;
 - 14.1.3 Event space for Australia Day celebration activities, subject to the Committee submitting an Application for Venue Hire - Event on Public Land; and
 - 14.1.4 Closing the highway and traffic management for the purpose of the Australia Day street parade.

15. Alteration of Terms of Reference and Committee Dissolution

- 15.1 These Terms of Reference may only be altered by Council resolution.
- 15.2 The Council may, at any time and either at its own initiative or upon request of the Committee, alter, delete, or add provisions to these Terms of Reference.
- 15.3 The Council may, by resolution, terminate the term of the Committee at its discretion.
- 15.4 In such event that the Council terminates the Committee term, the Council will provide formal notice to the Committee in writing including the reason for the termination.



Terms of Reference: Australia Day Committee 2022

16. Interpretation

- 16.1 Any ambiguity or difficulty in interpretation of these Terms of Reference shall be referred to the Council for direction.

17. Dispute Resolution

- 17.1 Where the Committee is unable to reach a determination on any issue, the Committee must refer that issue to the Chairperson for determination.
- 17.2 Where the Committee resolves that it is dissatisfied with the resolution of that dispute by the Chairperson it may, by notice in writing, request the General Manager review the issue.
- 17.3 Should the Committee be dissatisfied with the decision by the General Manager it may, by notice in writing to the Mayor, request that the matter be referred to Council for determination of the dispute by resolution of Council, whose determination of the dispute shall be final and binding upon the Committee.



**Australia Day s355 Committee
Expression of Interest
MEMBERSHIP**

PO Box 106
URALLA NSW 2358
02 6778 6300
council@uralla.nsw.gov.au
www.uralla.nsw.gov.au

Name: Steven Williams
1. Are you a resident of Uralla Shire? Yes
2. Which sectors of the community are you able to represent?
"I am able to represent both younger and older members of the community, drawing on my connections with neighbours and other community members I met during my previous role with the Uralla Shire Council. Additionally, having young family members living within the community gives me a deeper understanding of the needs across generations
3. Why Would you like to become a member of the Committee?
"I'm impressed by the Committee's presentation to the community and am eager to contribute my experiences and ideas. I believe together we can further strengthen the representation of Uralla Shire's unique culture and community.
4. What skills can you bring to the Committee?
I bring a diverse skill set to the Australia Day Committee, including strong communication and community engagement abilities, developed through my previous role at the Uralla Shire Council. I have experience in event coordination and collaboration with local stakeholders, which will be valuable for organizing and promoting community events. Additionally, my ability to represent both younger and older generations ensures a balanced perspective in decision-making. My passion for cultural representation and my personal ties to the community further motivate me to contribute meaningfully to the Committee's initiatives.
5. Could you share your previous experience in community projects which would be useful for the Committee?
In my previous roles I have been actively involved in several community projects aimed at fostering collaboration and enhancing local engagement. I worked closely with residents of all ages, helping to bridge generational gaps and ensuring that initiatives reflected the diverse needs of the community. My involvement included organizing events, coordinating with local organizations, and advocating for inclusive decision-making processes. These experiences have equipped me with the skills to manage projects effectively, listen to community voices, and contribute to the overall vibrancy and cohesion of the Uralla Shire.
6. If I am selected, I agree to abide by Council's Code of Conduct and the Code of Meeting Practice
Yes

Please find links below to documents you will need to be familiar with and agree to the requirements held within:

[Committee Terms of Reference](#)

[Code of Meeting Practice](#)

[Code of Conduct](#)

Please return your expression of interest via email to council@uralla.nsw.gov.au



**Australia Day s355 Committee
Expression of Interest
MEMBERSHIP**

PO Box 106
URALLA NSW 2358
02 6778 6300
council@uralla.nsw.gov.au
www.uralla.nsw.gov.au

Name: Amanda Williams	
1.	Are you a resident of Uralla Shire? Yes
2.	Which sectors of the community are you able to represent?
	I am well-equipped to represent both younger and older members of the community, thanks to the relationships I've built with neighbours and other residents during my time with the Uralla Shire Council. Furthermore, having young family members living in the area provides me with valuable insight into the needs of different generations.
3.	Why Would you like to become a member of the Committee?
	I am impressed with the Committee's presentation to the community and am excited to contribute my own experiences and ideas. I'm confident that, together, we can further enhance the representation of Uralla Shire's unique culture and community.
4.	What skills can you bring to the Committee?
	I offer a broad skill set to the Australia Day Committee, including strong communication and community engagement skills developed during my time working local libraries both here and previous roles. My experience in event coordination and working with local stakeholders will be invaluable for organizing and promoting community events. Additionally, my ability to represent both younger and older generations ensures a well-rounded perspective in decision-making. My passion for cultural representation, along with my personal connections to the community, drives me to contribute meaningfully to the Committee's efforts.
5.	Could you share your previous experience in community projects which would be useful for the Committee?
	In my current and previous roles, I actively participated in various community projects focused on fostering collaboration and strengthening local engagement. I worked closely with residents of all ages, helping to bridge generational divides and ensuring that initiatives met the diverse needs of the community. My experience includes event planning, coordinating with local organizations, and advocating for inclusive decision-making. These experiences have provided me with the skills to effectively manage projects, listen to community voices, and contribute to the vibrancy and unity of the Uralla Shire.
6.	If I am selected, I agree to abide by Council's Code of Conduct and the Code of Meeting Practice
	Yes

Please find links below to documents you will need to be familiar with and agree to the requirements held within:

[Committee Terms of Reference](#)

[Code of Meeting Practice](#)

[Code of Conduct](#)

Please return your expression of interest via email to council@uralla.nsw.gov.au



**Australia Day s355 Committee
Expression of Interest
MEMBERSHIP**

PO Box 106
URALLA NSW 2358
02 6778 6300
council@uralla.nsw.gov.au
www.uralla.nsw.gov.au

Name: Wendy Westbrook
1. Are you a resident of Uralla Shire? Yes
2. Which sectors of the community are you able to represent?
In my past roles, I have been actively engaged in numerous community projects designed to promote collaboration and increase local involvement. I worked alongside people with disability both in work and as residents and other residents of all ages, helping to bridge generational gaps and ensure that initiatives catered to the diverse needs of the community. My responsibilities included organizing events on indoor and outdoor activities for 20 – 1000 people, including Variety Club of Australia. I have coordinated with local organisations, and championing inclusive decision-making. These experiences have equipped me with the ability to manage projects efficiently, listen to community feedback, and contribute to the overall cohesion and vitality of the Uralla Shire
3. Why Would you like to become a member of the Committee?
I have watched the Committee's engagement since moving to Uralla 10 year ago and am eager to contribute my experiences and ideas. I believe together we can further strengthen the representation of Uralla Shire's unique culture and community.
4. What skills can you bring to the Committee?
I bring a diverse skill set to the Australia Day Committee, including strong communication and community engagement abilities, developed through my current role at the Uralla Shire Council. I have experience in event coordination(Australian Citizenship Ceremonies, Councillor events, large corporate events for disability organisations) and collaboration with local stakeholders, which will be valuable for organizing and promoting community events. Additionally, my ability to represent both younger and older generations ensures a balanced perspective in decision-making. I have a passion for cultural representation motivating me to contribute meaningfully to the Committee's initiatives.
5. Could you share your previous experience in community projects which would be useful for the Committee?
In my current and previous roles I have been actively involved in several community projects aimed at fostering collaboration and enhancing local engagement. I worked closely with residents of all ages, helping to bridge generational gaps and ensuring that initiatives reflected the diverse needs of the community. My involvement included organizing events, coordinating with local organizations, and advocating for inclusive decision-making processes. These experiences have equipped me with the skills to manage projects effectively, listen to community voices, and contribute to the overall vibrancy and cohesion of the Uralla Shire.
6. If I am selected, I agree to abide by Council's Code of Conduct and the Code of Meeting Practice
Yes

Please find links below to documents you will need to be familiar with and agree to the requirements held within:

[Committee Terms of Reference](#)

[Code of Meeting Practice](#)

[Code of Conduct](#)

Please return your expression of interest via email to council@uralla.nsw.gov.au

14.6 Loans as at 31 August 2024

Department:	Corporate & Community
Prepared By:	Senior Finance Officer
Authorised By:	Director Corporate & Community
Strategy:	4.2. A strategic, accountable and representative Council

SUMMARY

This report provides Council with a reconciliation of borrowings as at the end of the reporting month.

RECOMMENDATION

That Council notes that the total loan position as of 31 August 2024 is \$1,283,532.

REPORT

This report is provided to inform Council of the reconciliation of borrowings on monthly basis. A reconciliation of borrowings for the month of August confirmed that the loan position as of 31 August 2024 is \$1,283,532.

The table below has been modified to provide details of interest applied and instalments paid since the last report.

**Uralla Shire Council
Loans at 31 August, 2024**

Loan no.	Purpose	Balance as at 31 July 2024	Interest Applied	Instalment Paid	Balance as at 31 Aug 2024
165	MGH Property	17,014	112	751	16,375
187	Undergrounding Power and Main Street Upgrade	24,909	190	2,510	22,589
188	Paving and Power Undergrounding	9,819	72	548	9,343
189	Bridge Construction	125,943	922	2,650	124,215
190	Bridge construction & industrial land development	1,135,510	-	24,500	1,111,010
Total		1,313,196	1,296	30,960	1,283,532

Conclusion

I, Mustaq Ahammed, Manager Finance & IT hereby certify that the above borrowings have been made in accordance with the requirements of the *Local Government Act 1993 (the Act) (Chapter 15, Part 12 – sections 621 to 624) and the Local Government (General) Regulation 2021 (the Regulation) (Section 230)*.

14.7 Investments as at 31 August 2024

Department:	Corporate & Community
Prepared By:	Senior Finance Officer
Authorised By:	Director Corporate & Community
Strategy:	4.2. A strategic, accountable and representative Council

SUMMARY

This Report contains a summary of bank accounts, term deposits, cash management accounts and investments in structured credit instruments. The investments have been made in accordance with Section 625 of Local Government Act 1993, Regulation 212 of the NSW Local Government (General) Regulations 2021, and Council's Investment Policy 2019.

RECOMMENDATION

That Council notes the cash position as of 31 August 2024 consisting of:

- cash and overnight funds of \$5,155,769;
- term deposits of \$23,550,000;
- total convertible funds of \$28,705,769 (\$5,155,769 + \$23,550,000) (including restricted funds).

REPORT

Current term deposits of \$23,550,000 spread over the next twelve months will receive a range of interest from 5.00% to 5.49% with an average rate of 5.24%. Council's General Fund bank balances (refer to the Schedule of Cash at bank and Term deposits below) have been reconciled to the bank statement as of 31 Aug 2024.

An additional table has been added to this report to provide movement of term deposits with different banks.

KEY ISSUES**Official cash rate**

The current official cash rate as determined by the Reserve Bank of Australia (RBA) is 4.35% as at the date of this report. The timing of potential interest rate changes will be guided by the incoming data and the RBA Board's assessment of the outlook for inflation and the labour market. The changes in interest rates has resulted in higher investment returns this year.

McMaugh Gardens - Bond Liability

As per the Department of Health's prudential guidelines, the council is advised to disclose the amount of McMaugh Garden's bond liability in the investment report.

McMaugh Garden's Bond liability status as of 31 August 2024 is shown below:

Opening Balance as at 01/08/24	Bond Addition	Bond Release	Closing Balance as at 31/08/24
4,425,000	375,000	250,000	4,550,000

Restricted and Unrestricted Cash, Cash Equivalents, and Investments

Of the amount of cash disclosed in this report, not all the cash is available for unrestricted use by Council. Most of the cash has been set aside to meet external restrictions, being those funds that have been provided for specific purposes such as developer contributions, government grants, loans, water supplies, sewer services and Aged Care Bonds. Additionally, a portion of the cash has been set aside to cover future commitments that Council has made relating to asset renewals, remediation works or leave provisions.

Most of the Council's cash is externally restricted and not available for day-to-day operational expenditure. As per unaudited financial statements for the year ending 30 June 2024, the amount of unrestricted cash reported in the draft financial statements is \$1,879,186. Council updates its restriction status at the end of each quarter, and the updated restriction status is provided with the quarterly budget review statements.

CASH AT BANK AND TERM DEPOSITS ARE SHOWN IN THE TABLES BELOW:**Uralla Shire Council****Operating/Business/Investments accounts as at 31 August, 2024**

Institution	Account	Closing Balance 31 August 2024
National Australia Bank	Main Account	\$1,413,144
National Australia Bank	Trust Account	\$31,296
Regional Australia Bank	Cash Account	\$27,758
Professional Funds (0.15% above RBA cash rate)	Cash Account	\$3,683,571
Total Cash and Overnight Funds		\$5,155,769
Term Deposits	Investments	23,550,000
Total funds available as at 31 August, 2024		\$28,705,769

Movement of Term Deposit Investments by Bank


Name of the Bank	S&P Rating	Allowable Investment Limit %	Max Investment Allowed	Opening Investments 01/08/24	Movement during the Month	Closing Investments 31/08/24	% of Actual Investment
National Australia Bank	AA-	30%	7,065,000	7,300,000	-	7,300,000	31%
Bank of Queensland	A-2	30%	7,065,000	3,000,000	- 500,000	2,500,000	11%
Westpac Banking Corporation	A-1+	30%	7,065,000	6,000,000	- 800,000	5,200,000	22%
Commonwealth Bank	A-1+	30%	7,065,000	-	-	-	0%
Regional Australia Bank	A-2	30%	7,065,000	4,050,000	1,500,000	5,550,000	24%
Suncorp	A-1	30%	7,065,000	4,000,000	- 1,000,000	3,000,000	13%
Total				24,350,000	- 800,000	23,550,000	100%

List of Term Deposits as at 31 August, 2024

Name of the Bank	Term	Interest rate	Maturity	Investment Amount
Westpac Banking Corporation	11 months	5.37%	30/09/2024	700,000
National Australia Bank	5 months	5.13%	30/09/2024	500,000
National Australia Bank	7 months	5.00%	03/10/2024	500,000
National Australia Bank	11 months	5.34%	08/10/2024	700,000
Regional Australia Bank	12 months	5.20%	13/10/2024	700,000
Westpac Banking Corporation	12 months	5.49%	14/11/2024	1,500,000
Bank of Queensland	12 months	5.40%	04/12/2024	500,000
Westpac Banking Corporation	12 months	5.34%	04/12/2024	1,000,000
Westpac Banking Corporation	12 months	5.34%	04/12/2024	1,000,000
Regional Australia Bank	12 months	5.40%	05/12/2024	800,000
Regional Australia Bank	12 months	5.40%	05/12/2024	750,000
Suncorp	12 months	5.22%	13/12/2024	1,000,000
Suncorp	12 months	5.22%	13/12/2024	500,000
National Australia Bank	6 months	5.15%	23/12/2024	500,000
Suncorp	10 months	5.05%	13/01/2025	1,000,000
National Australia Bank	12 months	5.15%	29/01/2025	1,000,000
Suncorp	12 months	5.10%	07/02/2025	500,000
National Australia Bank	12 months	5.15%	11/02/2025	1,000,000
National Australia Bank	8 months	5.30%	13/03/2025	500,000
Bank of Queensland	9 months	5.30%	04/04/2025	1,000,000
National Australia Bank	11 months	5.15%	17/04/2025	1,000,000
National Australia Bank	10 months	5.30%	23/05/2025	500,000
Westpac Banking Corporation	11 months	5.27%	02/06/2025	1,000,000
Bank of Queensland	11 months	5.28%	02/06/2025	1,000,000
National Australia Bank	12 months	5.45%	02/07/2025	500,000
National Australia Bank	12 months	5.45%	04/07/2025	600,000
Regional Australia Bank	11 months	5.05%	22/07/2025	500,000
Regional Australia Bank	11 months	5.05%	22/07/2025	1,000,000
Regional Australia Bank	12 months	5.00%	21/08/2025	800,000
Regional Australia Bank	12 months	5.00%	28/08/2025	1,000,000
Total				23,550,000

CERTIFICATION:

I, Mustaq Ahammed, Manager – Finance & IT, hereby certify that the above investments have been made in accordance with the Section 212 of the Local Government (General) Regulation 2021, and section 625 of the Local Government Act 1993, and Council's investment policy.

14.8 DRAFT Financial Statements for the Financial Year 2023-24 - Referral to Audit**Department:** Corporate & Community**Prepared By:** Manager Finance**Authorised By:** General Manager**Reference:** UINT/24/15270**Attachments:** 1. [Uralla Annual Financial Statements Draft - 24 September 2024 - Version 4](#)
**LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK****Goal:** 4. We are an independent shire and well-governed community**Strategy:** 4.2. A strategic, accountable and representative Council**SUMMARY**

The purpose of this report is to present the 2023-24 Draft Annual Financial Statements for Council endorsement for referral to the Auditors in accordance with section 413 of the Local Government Act 1993 (NSW).

The Draft Financial Statements were presented to Council's Audit, Risk and Improvement Committee (ARIC) on 13th September. ARIC resolved as follows:

That the Audit, Risk and Improvement Committee endorses the revised Draft General Purpose Financial Statements and Special Purpose Financial Statements for the financial year ending 30 June 2024 (provided 13 September 2024) and refers them to Council for consideration and passing to the Auditors pursuant to section 413 of the Local Government Act 1993 (NSW).

Accordingly, the draft Financial Statements are referred for Council endorsement and referral to the Auditors.

RECOMMENDATION

That Council endorses the Draft General Purpose Financial Statements and Special Purpose Financial Statements for the financial year ending 30 June 2024 and refers them to the Auditors pursuant to section 413 of the *Local Government Act 1993 (NSW)*.

REPORT

Under Section 413(1) of the Local Government Act 1993, Council must prepare and arrange for its Annual Financial Statements to be audited within four (4) months of year end (that is, by 31 October each year).

In accordance with Section 413 (1) of the Local Government Act 1993, the Council has prepared the draft Financial Statements to formally refer to the Auditors for audit.

The Annual Financial Statements are scheduled to be audited by Council's Auditor, Forsyths, Chartered Accountants. To meet the tight audit timelines, an advance copy of the draft financial statements has been provided to Forsyths pending formal endorsement by Council.

Table 1:

A top-level overview of financial results

Particulars	Figures in \$'000	
	2023-24	2022-23
Income from continuing operations (Excl capital grants)	29,638	26,200
Expenses from continuing operations (Excl depreciation and loss from disposals)	20,529	20,415
Result from ordinary activities before depreciation and loss from disposal	9,109	5,785
Less: Depreciation	6,509	6,057
Less: Net loss on disposal of assets	1,903	857
Result from continuing operations before capital grants	697	-1,129
Capital grants and contributions	3,557	5,213
Net operating result for the year - Net Profit/(Loss)	4,254	4,084

Table 2:

Summary of income statement and brief commentaries on the major variances with budget

Particulars	Figures in \$'000		
	2024 Actuals	2024 *Budget	2023 Actuals
Rates and annual charges	8,015	7,946	7,523
User charges and fees (1)	5,484	6,081	5,542
Other revenues	724	781	590
Grants and contributions provided for operating purposes (2)	14,119	9,263	11,846
Interest and investment income (3)	1,296	744	699
Total income from operational activities	29,638	24,815	26,200
Expenses from continuing operations			
Employee benefits and on-costs	12,249	11,938	10,772
Materials and services	7,402	7,276	8,865
Borrowing costs (4)	283	45	218
Other expenses (5)	595	516	560
Net loss from the disposal of assets (6)	1,903	0	857
Total expenses from continuing operations	22,432	19,775	21,272
Operating result prior to consideration of capital grants and depreciation	7,206	5,040	4,928
Less: Depreciation, amortisation and impairment	6,509	6,367	6,057
Operating result after depreciation	697	-1,327	-1,129
Add: Grants and contributions provided for capital purposes	3,557	5,753	5,213
Overall result with capital grants	4,254	4,426	4,084

Particulars	Figures in \$'000		
	2024 Actuals	2024 *Budget	2023 Actuals
Employee benefits and on-costs	867	1,781	1,161
Materials and services	7,285	8,412	4,155
Total Capex	8,152	10,193	5,316

Commentary on variances with original budget:

- 1) The variance in user fees and charges could be significantly attributed to TCS operations. The shortfall in this area is \$759k due to not being able to provide the number of services as estimated in the original Budget for CHSP and Home Care Packages. Additionally, revenue estimate of \$100k

from private works included in the original budget was not realistic, which later adjusted through QBRS.

- 2) The variance in grant funding for operating purposes was caused by McMaugh Gardens receiving \$1.2 mil higher funding than the original budget. During the year, the council also received two unplanned funding amounts of \$1.0 mil under AGRN-1034 Infrastructure projects, and \$2.3 mil under RERRF for road projects. AGRN-1034 and RERRF funds will be restricted until fully utilised.
- 3) The increase in interest income is largely attributed to the higher interest rate in the market.
- 4) The actual borrowing cost includes \$180k as a result of unwinding the discount on the tip remediation provision, which was not assessable when the budget was prepared. This is a non-cash transaction and a way of factoring the time value of money applied to the Tip Remediation Provision.
- 5) The variance in other expenses was caused mainly by two transactions: \$57,000 to correct previous years' invoices; and, the contribution to the Rural Fire Service unexpectedly increased from \$148k to \$192k, which was not estimated in the original budget.
- 6) Net loss from the disposal of assets mainly includes disposal of road replacement assets, which was not assessable at the time the budget was prepared.

Financial Reserves/Restrictions

The total restrictions comprise both external and internal components. External financial restrictions include unutilised funds designated for specific projects or allocations, typically including unspent Section 7.11/7.12 and Section 64 Developer Contributions, unutilised specific purpose grants, sewerage fund, water fund, and domestic waste management revenues.

As of 30 June 2024, the Council holds \$20,161,356 in externally restricted cash, compared to \$17,877,291 as of 30 June 2023. Internal financial restrictions, on the other hand, denote funds set aside for future expenditure as resolved by the Council. As of 30 June 2024, the Council holds \$5,409,168 in internally restricted cash compared to \$5,631,760 as of 30 June 2023.

Table 3: Summary of Restrictions

Particulars	30-Jun-24	30-Jun-23
Cash and Bank	27,449,710	24,305,403
Less: Restrictions		
External restrictions included in liabilities	8,939,205	10,038,573
External restrictions - others	11,222,151	7,838,718
Internal Restrictions	5,409,168	5,631,760
Total Restrictions	25,570,524	23,509,052
Unrestricted cash	1,879,186	796,352

Table 4 on the following page provides details of external and internal restrictions.

Table 4: External Reserves/Restrictions

		Total Restrictions	25,570,524	23,509,052
Grant Name	Restriction Type	2023-24	2022-23	
Unexpended Loans - Industrial Land	Ext Restrictions in Liabilities	486,937	486,937	
Trust funds	Ext Restrictions in Liabilities	31,296	31,296	
McMaugh Fund - Bonds	Ext Restrictions in Liabilities	4,025,000	3,325,000	
Home Care Package (19225.9162.9150)	Ext Restrictions in Liabilities	-	4,000	
TCT funding delivery shortfall (monthly)	Ext Restrictions in Liabilities	1,575,147	1,235,739	
TCS CHSP funding delivery shortfall (annual)	Ext Restrictions in Liabilities	1,661,884	3,182,044	
PSLP - Glen precinct + Pioneer Park	Ext Restrictions in Liabilities	56,147	1,362,914	
Black Summer Bushfire Recovery - Generators	Ext Restrictions in Liabilities	287	23,420	
Fixing Local Roads Round (FLR) 3	Ext Restrictions in Liabilities	387,223	387,223	
Local Roads and Community Infrastructure Prc	Ext Restrictions in Liabilities	10,566	-	
Stronger Communities Fund - SCCF5A0002	Ext Restrictions in Liabilities	694,144	-	
Community Events Program Funding 2022	Ext Restrictions in Liabilities	10,574	-	
Developer Contributions - General (Section 94	Ext Restrictions - Others	1,252,519	1,114,765	
Bushfire Local Economic Recovery - Courthouse	Ext Restrictions - Others	-	20,378	
Regional NSW Planning Portal	Ext Restrictions - Others	80,000	80,000	
Water Fund	Ext Restrictions - Others	2,775,037	2,336,010	
Sewer Fund	Ext Restrictions - Others	2,120,517	1,616,240	
Stormwater Drainage	Ext Restrictions - Others	318,744	312,261	
Regional and Local Roads Repair Program (RLR	Ext Restrictions - Others	624,400	1,679,408	
Fixing Local Roads (FLR) Pothole Repair Round	Ext Restrictions - Others	-	204,557	
Block Grants	Ext Restrictions - Others	-	399,099	
Supplementary	Ext Restrictions - Others	-	76,000	
Conservation and Ecological Restoration of Ra	Ext Restrictions - Others	51,114	-	
RERRF Funding	Ext Restrictions - Others	2,353,990	-	
AGRN 1030 and AGRN 1034	Ext Restrictions - Others	1,000,000	-	
Strong Start Planning Cadetship Program	Ext Restrictions - Others	25,000	-	
Heritage	Ext Restrictions - Others	12,500	-	
Regional Leak Reduction Programme	Ext Restrictions - Others	74,993	-	
Roads to Recovery (R2R)	Ext Restrictions - Others	516,000	-	
NAIDOC Week	Ext Restrictions - Others	2,336	-	
Street light subsidy	Ext Restrictions - Others	15,000	-	
Plant Fund	Internal Restrictions	304	210,244	
Employee leave entitlement (annual)	Internal Restrictions	1,070,904	799,589	
Tip remediation costs (annual)	Internal Restrictions	1,265,000	1,265,000	
Waste Management Consultancy	Internal Restrictions	8,366	8,366	
InfoCouncil implementation	Internal Restrictions	-	548	
FAGS received in advance	Internal Restrictions	3,027,452	3,328,277	
Strategic development	Internal Restrictions	19,736	19,736	
Donations for TCT Routematch License	Internal Restrictions	17,406	-	

Consultation

Forsyths, Chartered Accountants
 Council's Contracted Statutory Accountant
 Council's Internal Staff

CONCLUSION

The draft General Purpose Financial Statements and Draft Special Purpose Financial Statements for the financial year ending 30 June 2024 have been prepared and are now ready to be referred to the Auditor.

COUNCIL IMPLICATIONS**Community Engagement/Communication**

As soon as practicable after the Auditor's Reports have been received, Council needs to fix a date for a Council meeting to approve the financial statements, give public notice of this meeting, endorse the final version of the statements at that meeting, to present the audited Annual Financial Statements and the Auditor's Reports to the public.

The audited Annual Financial Statements are placed on public exhibition from the date of the public notice of the Council meeting until seven days after the meeting.

Policy and Regulation

Local Government Act 1993 (NSW)

Local Government (General) Regulation 2021 (NSW)

Australian Accounting Standards issued by the Australian Accounting Standards Board

Financial/Long Term Financial Plan

Preparation of the EOFY statements are an essential requirement of Council's financial management and the basis, along with the Asset Management Plans, of each update to the Long-Term Financial Plan.

Asset Management/Asset Management Strategy

EOFY statements capture the latest capital income and expenditure, maintenance expenditure and revaluations each year.

Workforce/Workforce Management Strategy

EOFY statements capture employee costs and liabilities each year.

Legal and Risk Management

EOFY statements are mandatory. The Council aims to finalise the financial statements by 31 October 2024, within the regulatory deadline.

Performance Measures

Audited statements, endorsed and signed for finalised for public notice.

Project Management

Responsible Accounting Officer.

Uralla Shire Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2024



Uralla Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2024



Uralla Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

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Overview

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

32 Salisbury Street
Uralla NSW 2358

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

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

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

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

Uralla Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

Understanding Council's Financial Statements

Introduction

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

What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2024.

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

About the Councillor/Management Statement

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

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. The Income Statement

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

2. The Statement of Comprehensive Income

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

3. The Statement of Financial Position

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

4. The Statement of Changes in Equity

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

5. The Statement of Cash Flows

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

About the Notes to the Financial Statements

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

About the Auditor's Reports

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

In NSW the auditor provides 2 audit reports:

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

Who uses the Financial Statements?

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

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

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

Uralla Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

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

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

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

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

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

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

Signed in accordance with a resolution of Council made on 24 September 2024.

[Mayor]

Mayor

24 September 2024

[Councillor]

Deputy Mayor

24 September 2024

Toni Averay

General Manager

24 September 2024

Mustaq Ahammed

Responsible Accounting Officer

24 September 2024

Uralla Shire Council

Income Statement

for the year ended 30 June 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Actual 2023
	Income from continuing operations			
7,946	Rates and annual charges	B2-1	8,015	7,523
6,081	User charges and fees	B2-2	5,484	5,542
781	Other revenues	B2-3	724	590
9,263	Grants and contributions provided for operating purposes	B2-4	14,119	11,846
5,753	Grants and contributions provided for capital purposes	B2-4	3,557	5,213
744	Interest and investment income	B2-5	1,296	699
30,568	Total income from continuing operations		33,195	31,413
	Expenses from continuing operations			
11,938	Employee benefits and on-costs	B3-1	12,249	10,772
7,276	Materials and services	B3-2	7,402	8,865
45	Borrowing costs	B3-3	283	218
6,367	Depreciation, amortisation and impairment of non-financial assets	B3-4	6,509	6,057
516	Other expenses	B3-5	595	560
—	Net loss from the disposal of assets	B4-1	1,903	857
26,142	Total expenses from continuing operations		28,941	27,329
4,426	Operating result from continuing operations		4,254	4,084
4,426	Net operating result for the year attributable to Council		4,254	4,084
(1,327)	Net operating result for the year before grants and contributions provided for capital purposes		697	(1,129)

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

Uralla Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2024

\$ '000	Notes	2024	2023
Net operating result for the year – from Income Statement		4,254	4,084
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	14,460	24,469
Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment	C1-7	(1,694)	–
Total items which will not be reclassified subsequently to the operating result		12,766	24,469
Total other comprehensive income for the year		12,766	24,469
Total comprehensive income for the year attributable to Council		17,020	28,553

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

Uralla Shire Council

Statement of Financial Position

as at 30 June 2024

\$ '000	Notes	2024	2023
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	6,201	3,543
Investments	C1-2	21,250	20,765
Receivables	C1-4	3,439	3,571
Inventories	C1-5	114	324
Contract assets and contract cost assets	C1-6	2,861	2,363
Other	C1-8	168	72
Total current assets		34,033	30,638
Non-current assets			
Infrastructure, property, plant and equipment (IPPE)	C1-7	305,196	292,824
Right of use assets	C2-1	128	150
Total non-current assets		305,324	292,974
Total assets		339,357	323,612
LIABILITIES			
Current liabilities			
Payables	C3-1	6,401	6,674
Contract liabilities	C3-2	3,924	4,768
Lease liabilities	C2-1	20	19
Borrowings	C3-3	169	187
Employee benefit provisions	C3-4	2,452	2,554
Total current liabilities		12,966	14,202
Non-current liabilities			
Lease liabilities	C2-1	122	141
Borrowings	C3-3	1,154	1,320
Employee benefit provisions	C3-4	76	105
Provisions	C3-5	4,728	4,553
Total non-current liabilities		6,080	6,119
Total liabilities		19,046	20,321
Net assets		320,311	303,291
EQUITY			
Accumulated surplus	C4-1	93,441	89,187
IPPE revaluation reserve	C4-1	226,870	214,104
Council equity interest		320,311	303,291
Total equity		320,311	303,291

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

Uralla Shire Council

Statement of Changes in Equity
for the year ended 30 June 2024

\$ '000	Notes	2024			2023		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		89,187	214,104	303,291	85,103	189,635	274,738
Net operating result for the year		4,254	–	4,254	4,084	–	4,084
Net operating result for the period		4,254	–	4,254	4,084	–	4,084
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	14,460	14,460	–	24,469	24,469
– Impairment (loss) reversal relating to IPP&E	C1-7	–	(1,694)	(1,694)	–	–	–
Other comprehensive income		–	12,766	12,766	–	24,469	24,469
Total comprehensive income		4,254	12,766	17,020	4,084	24,469	28,553
Closing balance at 30 June		93,441	226,870	320,311	89,187	214,104	303,291

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

Uralla Shire Council

Statement of Cash Flows

for the year ended 30 June 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Actual 2023
Cash flows from operating activities				
Receipts:				
7,946	Rates and annual charges		7,736	7,354
6,081	User charges and fees		5,369	5,899
744	Interest received		1,006	413
15,016	Grants and contributions		16,408	15,247
—	Bonds, deposits and retentions received		—	31
781	Other		2,691	1,371
Payments:				
(11,938)	Payments to employees		(12,240)	(10,738)
(6,983)	Payments for materials and services		(7,098)	(10,104)
(45)	Borrowing costs		(105)	(82)
—	Bonds, deposits and retentions refunded		(2)	—
(808)	Other		46	860
10,794	Net cash flows from operating activities	G1-1	13,811	10,251
Cash flows from investing activities				
Receipts:				
—	Sale of investments		20,765	17,591
—	Proceeds from sale of IPPE		325	4
—	Proceeds from retirement home contributions		1,750	1,585
Payments:				
—	Purchase of investments		(24,670)	(20,974)
(10,193)	Payments for IPPE		(8,071)	(5,636)
—	Repayment of retirement home contributions		(1,050)	(1,655)
(10,193)	Net cash flows from investing activities		(10,951)	(9,085)
Cash flows from financing activities				
Receipts:				
1,000	Proceeds from borrowings		—	—
Payments:				
(235)	Repayment of borrowings		(184)	(238)
—	Principal component of lease payments		(18)	(22)
765	Net cash flows from financing activities		(202)	(260)
1,366	Net change in cash and cash equivalents		2,658	906
224	Cash and cash equivalents at beginning of year		3,543	2,637
1,590	Cash and cash equivalents at end of year	C1-1	6,201	3,543
—	plus: Investments on hand at end of year	C1-2	21,250	20,765
1,590	Total cash, cash equivalents and investments		27,451	24,308

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

Uralla Shire Council

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Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 22 October 2024. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The principal accounting policies adopted in the preparation of these consolidated financial statements are set out below.

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

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (Act)* and *Local Government (General) Regulation 2022 (Regulation)*, and the Local Government Code of Accounting Practice and Financial Reporting. Council is a not-for-profit entity. The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

Historical cost convention

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

Significant accounting estimates and judgements

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

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

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

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

- i. estimated fair values of infrastructure, property, plant and equipment – refer Note C1-7
- ii. estimated tip remediation provisions – refer Note C3-5
- iii. employee benefit provisions – refer Note C3-4.

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

Monies and other assets received by Council

The Consolidated Fund

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

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

- General purpose operations
- Water service
- Sewerage service

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Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

A1-1 Basis of preparation (continued)

- McMaugh Gardens Aged Care Centre

The Trust Fund

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

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

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

Goods and Services Tax (GST)

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

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

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

Volunteer services

Council uses volunteers in a number of its activities including at the Visitor Information Centre, McMaugh Gardens and Tablelands Community Transport. These services are not considered material and have therefore not been recognised in the income statement.

New accounting standards and interpretations issued but not yet effective

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2024 reporting period.

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

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

New accounting standards adopted during the year

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

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

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

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

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

A1-1 Basis of preparation (continued)

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

Uralla Shire Council

Notes to the Financial Statements
for the year ended 30 June 2024

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	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Functions or activities										
Our Society	9,659	9,366	10,196	9,114	(537)	252	5,677	5,214	28,817	29,024
Our Economy	9,034	7,945	10,365	10,762	(1,331)	(2,817)	8,474	7,564	244,547	233,106
Our Environment	6,594	5,129	6,605	5,708	(11)	(579)	1,097	330	55,532	52,046
Our Leadership	7,908	8,973	1,775	1,745	6,133	7,228	2,428	3,951	10,461	9,436
Total functions and activities	33,195	31,413	28,941	27,329	4,254	4,084	17,676	17,059	339,357	323,612

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B1-2 Components of functions or activities

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

Our Society

Includes public libraries; sporting grounds and venues; swimming pools; parks; gardens; other sporting, recreational and cultural services; public cemeteries; public conveniences; other community amenities, aged person facilities, services for disabled persons, migrants and Indigenous persons; youth services. Includes Council's RFS and emergency services costs, fire protection, emergency services, enforcement of regulations and animal control.

Our Economy

Includes community centres and halls, including public halls; building control; quarries and pits; urban local, urban regional, sealed and unsealed roads, bridges, footpaths and parking areas; street cleaning; tourism and area promotion; industrial development promotion; real estate development; street lighting and town planning.

Our Environment

Includes noxious plants and insect/vermin control; other environmental protection; solid waste management, including domestic waste; other waste management; water and sewer services; other sanitation; drainage and stormwater management.

Our Leadership

Includes costs relating to Council's role as a component of democratic government, including elections, members' fees and expenses, subscriptions to local authority associations, meetings of Council and policymaking committees, public disclosure (e.g. GIPA), and legislative compliance. Also includes all administrative costs such as finance, human resources, information technology, governance and customer support. Also includes camping areas and caravan parks.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2024	2023
Ordinary rates		
Residential	1,581	1,694
Farmland	2,693	2,425
Business	98	108
Less: pensioner rebates (mandatory)	(85)	(91)
Rates levied to ratepayers	4,287	4,136
Pensioner rate subsidies received	48	48
Total ordinary rates	4,335	4,184
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	829	732
Stormwater management services	33	33
Water supply services	655	622
Sewerage services	1,044	903
Waste management services (non-domestic)	86	82
Environmental	1,075	1,009
Less: pensioner rebates (mandatory)	(96)	(92)
Annual charges levied	3,626	3,289
Pensioner annual charges subsidies received:		
– Water	16	15
– Sewerage	14	14
– Domestic waste management	24	21
Total annual charges	3,680	3,339
Total rates and annual charges	8,015	7,523

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.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B2-2 User charges and fees

\$ '000	2024	2023
Specific user charges (per s502 - specific 'actual use' charges)		
Water supply services	909	561
Sewerage services	51	49
Waste management services (non-domestic)	239	234
Total specific user charges	1,199	844
Other user charges and fees		
(i) Fees and charges – statutory and regulatory functions (per s608)		
Inspection services	50	59
Private works – section 67	4	23
Regulatory/ statutory fees	1	–
Registration fees	5	6
Section 10.7 certificates (EP&A Act)	19	21
Section 603 certificates	13	15
Town planning	121	124
Total fees and charges – statutory/regulatory	213	248
(ii) Fees and charges – other (incl. general user charges (per s608))		
Aged care	1,143	1,022
Caravan park	135	112
Cemeteries	58	46
Community centres	7	8
Sundry sales	65	48
Swimming centres	22	33
Tourism	3	2
Waste disposal tipping fees	161	121
Water and sewer connection fees	56	24
Kamillaroi aged and disability services – contract service fees	–	1
Scrap metal sales	37	280
Tablelands community support options – client contributions	88	113
Tablelands community support options – contract service fees	2,228	2,615
Tablelands community transport	67	22
Other	2	3
Total fees and charges – other	4,072	4,450
Total other user charges and fees	4,285	4,698
Total user charges and fees	5,484	5,542
Timing of revenue recognition for user charges and fees		
User charges and fees recognised over time (1)	3,239	4,333
User charges and fees recognised at a point in time (2)	2,245	1,209
Total user charges and fees	5,484	5,542

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Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B2-2 User charges and fees (continued)

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.

Where an upfront fee is charged, the fee is recognised on a straight-line basis over the expected life of the membership.

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.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B2-3 Other revenues

\$ '000	2024	2023
Rental income	112	117
Fines	2	8
Commissions and agency fees	7	8
Diesel rebate	74	86
Insurance claims recoveries	398	119
Recycling income (non-domestic)	28	18
Sales – general	41	26
Donations received	3	8
Other reimbursements	47	132
Other sundry income	7	11
Staff FBT contributions	5	51
Other	–	6
Total other revenue	724	590

Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	–	–
Other revenue recognised at a point in time (2)	724	590
Total other revenue	724	590

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.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B2-4 Grants and contributions

\$ '000	Operating 2024	Operating 2023	Capital 2024	Capital 2023
General purpose grants and non-developer contributions (untied)				
General purpose (untied)				
Current year allocation				
Financial assistance – general component	147	540	–	–
Financial assistance – local roads component	49	284	–	–
Payment in advance - future year allocation				
Financial assistance – general component	1,990	2,163	–	–
Financial assistance – local roads component	1,038	1,166	–	–
Amount recognised as income during current year	3,224	4,153	–	–
Special purpose grants and non-developer contributions (tied)				
Cash contributions				
Transport (other roads and bridges funding)	2,566	2,552	2,383	3,011
Local Government Recovery Grant	1,000	–	–	–
Transport for NSW contributions (regional roads, block grant)	1,178	1,058	15	78
Transport (roads to recovery)	751	149	–	–
Recreation and culture	125	202	612	1,480
Water supplies	549	268	39	114
Sewerage services	–	–	–	(32)
Library	92	74	–	–
Environmental programs	60	–	–	–
Bushfire Local Economic Recovery Fund	–	–	258	312
McMaugh gardens aged care – subsidies	4,028	2,786	–	–
Tablelands community transport – subsidies	438	403	–	–
Other specific grants	28	29	–	–
Total special purpose grants and non-developer contributions – cash	10,815	7,521	3,307	4,963

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Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B2-4 Grants and contributions (continued)

\$ '000	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Non-cash contributions				
Bushfire services	–	–	250	250
Total other contributions – non-cash	–	–	250	250
Total special purpose grants and non-developer contributions (tied)	10,815	7,521	3,557	5,213
Total grants and non-developer contributions	14,039	11,674	3,557	5,213
Comprising:				
– Commonwealth funding	8,006	7,088	48	1,398
– State funding	6,033	4,586	3,509	3,815
	14,039	11,674	3,557	5,213

Developer contributions

\$ '000	Notes	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Developer contributions:	G4				
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):					
Cash contributions					
S 7.11 – contributions towards amenities/services		10	46	–	–
S 7.12 – fixed development consent levies		70	126	–	–
Total developer contributions – cash		80	172	–	–
Total developer contributions		80	172	–	–
Total contributions		80	172	–	–
Total grants and contributions		14,119	11,846	3,557	5,213
Timing of revenue recognition for grants and contributions					
Grants and contributions recognised over time (1)		5,672	4,274	627	1,555
Grants and contributions recognised at a point in time (2)		8,447	7,572	2,930	3,658
Total grants and contributions		14,119	11,846	3,557	5,213

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Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B2-4 Grants and contributions (continued)

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 2024	Operating 2023	Capital 2024	Capital 2023
Unspent grants and contributions				
Unspent funds at 1 July	760	2,808	3,472	3,089
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	4,131	760	624	–
Add: Funds received and not recognised as revenue in the current year	11	–	–	1,793
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(760)	(862)	(60)	(431)
Less: Funds received in prior year but revenue recognised and funds spent in current year	–	(1,946)	(2,264)	(979)
Unspent funds at 30 June	4,142	760	1,772	3,472
Contributions				
Unspent funds at 1 July	1,115	909	–	–
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	138	206	–	–
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	–	–	–	–
Unspent contributions at 30 June	1,253	1,115	–	–

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 achieving milestones associated with constructing an asset or delivering specific outcomes established in an agreement. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

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

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Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B2-4 Grants and contributions (continued)

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 Consent 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

\$ '000	2024	2023
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	109	56
– Cash and investments	1,187	643
Total interest and investment income (losses)	1,296	699

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B3 Costs of providing services**B3-1 Employee benefits and on-costs**

\$ '000	2024	2023
Salaries and wages	9,474	8,384
Employee leave entitlements (ELE)	1,729	1,831
Superannuation – defined contribution plans	1,119	974
Superannuation – defined benefit plans	33	29
Workers' compensation insurance	591	563
Fringe benefit tax (FBT)	5	13
Training costs (other than salaries and wages)	144	111
Travel expenses	18	24
Other	3	4
Total employee costs	13,116	11,933
Less: capitalised costs	(867)	(1,161)
Total employee costs expensed	12,249	10,772
Number of 'full-time equivalent' employees (FTE) at year end	124	126
Number of 'full-time equivalent' employees (FTE) at year end (incl. vacancies)	139	139

Material accounting policy information

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 a defined benefit plan under the Local Government Superannuation Scheme, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note E3-1 for more information.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B3-2 Materials and services

\$ '000	Notes	2024	2023
Raw materials and consumables		4,488	4,897
Contractor costs		8,718	6,733
Audit Fees	F2-1	128	87
Councillor and Mayoral fees and associated expenses	F1-2	133	129
Advertising		7	6
Bank charges		31	31
Computer software charges		16	13
Election expenses		–	4
Electricity and heating		268	255
Insurance		414	386
Postage		29	29
Printing and stationery		33	38
Street lighting		35	41
Subscriptions and publications		55	115
Telephone and communications		106	71
Internet and other communication		5	6
Licences		82	103
Motor vehicle registration fees		74	56
Other fees and charges		–	1
Other expenses		10	3
Volunteer reimbursements		2	2
Legal expenses:			
– Legal expenses: other		27	8
Expenses from short-term leases		26	6
Total materials and services		14,687	13,020
Less: capitalised costs		(7,285)	(4,155)
Total materials and services		7,402	8,865

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B3-3 Borrowing costs

\$ '000	Notes	2024	2023
(i) Interest bearing liability costs			
Interest on leases		5	6
Interest on loans		98	80
Total interest bearing liability costs		103	86
Total interest bearing liability costs expensed		103	86
(ii) Other borrowing costs			
Amortisation of discounts			
– Remediation liabilities	C3-5	180	132
Total other borrowing costs		180	132
Total borrowing costs expensed		283	218

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

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

\$ '000	Notes	2024	2023
Depreciation and amortisation			
Plant and equipment		875	925
Office equipment		30	23
Furniture and fittings		35	38
Infrastructure:	C1-7		
– Buildings – non-specialised		539	732
– Other structures		250	259
– Sealed roads structure		1,774	1,654
– Unsealed roads		836	679
– Bridges		486	444
– Footpaths		53	50
– Stormwater drainage		56	49
– Water supply network		580	443
– Sewerage network		444	385
Right of use assets	C2-1	22	27
Other assets:			
– Other		2	2
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C1-7	527	347
Total gross depreciation and amortisation costs		6,509	6,057
Total depreciation and amortisation costs		6,509	6,057
Impairment / revaluation decrement of IPPE			
Infrastructure:	C1-7		
– Sealed roads structure		1,577	–
– Unsealed roads		117	–
Total gross IPPE impairment / revaluation decrement costs		1,694	–
Amounts taken through revaluation reserve	C1-7	(1,694)	–
Total IPPE impairment / revaluation decrement costs charged to Income Statement		–	–
Total depreciation, amortisation and impairment for non-financial assets		6,509	6,057

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.

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.

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Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

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

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

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

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B3-5 Other expenses

\$ '000	Notes	2024	2023
Impairment of receivables			
Other		57	—
Total impairment of receivables	C1-4	57	—
Other			
Donations, contributions and assistance to other organisations (Section 356)		538	560
Total other expenses		595	560

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B4 Gains or losses

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

\$ '000	Notes	2024	2023
Gain (or loss) on disposal of property (excl. investment property)			
Less: carrying amount of property assets sold/written off		(361)	—
Gain (or loss) on disposal		(361)	—
Gain (or loss) on disposal of plant and equipment	C1-7		
Proceeds from disposal – plant and equipment		325	4
Less: carrying amount of plant and equipment assets sold/written off		(316)	(33)
Gain (or loss) on disposal		9	(29)
Gain (or loss) on disposal of infrastructure	C1-7		
Less: carrying amount of infrastructure assets sold/written off		(1,551)	(828)
Gain (or loss) on disposal		(1,551)	(828)
Gain (or loss) on disposal of investments	C1-2		
Proceeds from disposal/redemptions/maturities – investments		20,765	17,591
Less: carrying amount of investments sold/redeemed/matured		(20,765)	(17,591)
Gain (or loss) on disposal		—	—
Net gain (or loss) from disposal of assets		(1,903)	(857)

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 29 June 2023 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
Revenues				
Rates and annual charges	7,946	8,015	69	1% F
User charges and fees	6,081	5,484	(597)	(10)% U
Fees are less than budgeted mainly due to the following reasons:				
<ul style="list-style-type: none"> The variance can be significantly attributed to TCS operations. The shortfall in this area is \$759k due to not being able to provide enough services as estimated in the original Budget for CHSP and Home Care Packages. The "Private Works." Revenue in the original budget was set an unrealistic target of \$110k, which was later reduced to \$5k through QBRS. 				
Other revenues	781	724	(57)	(7)% U
Operating grants and contributions	9,263	14,119	4,856	52% F
Significant amount of unexpected road repair and other operating grants received in 2024.				
Capital grants and contributions	5,753	3,557	(2,196)	(38)% U
Delay of capital projects due to shortage of personnel and focusing on urgent operating works				
Interest and investment revenue	744	1,296	552	74% F
Due to higher interest rates than expected as well as the increase in cash balance in the hand				
Expenses				
Employee benefits and on-costs	11,938	12,249	(311)	(3)% U
Materials and services	7,276	7,402	(126)	(2)% U
Borrowing costs	45	283	(238)	(529)% U
Effect of unwinding of discounting of remediation provision.				
Depreciation, amortisation and impairment of non-financial assets	6,367	6,509	(142)	(2)% U
Other expenses	516	595	(79)	(15)% U
Due to:				
<ul style="list-style-type: none"> Correction of previous years' incorrect invoices \$57,000 which was not estimated in the original budget. 				

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Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B5-1 Material budget variations (continued)

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
<ul style="list-style-type: none"> Contribution to Rural Fire Service has unexpectedly increased by \$44k (the budget was \$148k but actuals invoice received for \$192k). 				
Net losses from disposal of assets	–	1,903	(1,903)	∞ U
This is a non-cash effect of write off of non-depreciated components of replaced assets. Hard to budget.				

Statement of cash flows

Cash flows from operating activities	10,794	13,811	3,017	28% F
In line with increase in operating grants. Unexpected inflow of emergency roads repair grants and other operating grants.				
Cash flows from investing activities	(10,193)	(10,951)	(758)	7% U
Cash flows from financing activities	765	(202)	(967)	(126)% U
Management decided not to proceed with the loan in 2024 due to change in strategy.				

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C Financial position**C1 Assets we manage****C1-1 Cash and cash equivalents**

\$ '000	2024	2023
Cash assets		
Cash on hand and at bank	3,109	84
Cash equivalent assets		
– Deposits at call	3,092	3,459
Total cash and cash equivalents	6,201	3,543
Reconciliation of cash and cash equivalents		
Total cash and cash equivalents per Statement of Financial Position	6,201	3,543
Balance as per the Statement of Cash Flows	6,201	3,543

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C1-2 Financial investments

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Debt securities at amortised cost				
Term deposits	21,250	—	20,765	—
Total	21,250	—	20,765	—
Total financial investments	21,250	—	20,765	—
Total cash assets, cash equivalents and investments	27,451	—	24,308	—

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

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

\$ '000	2024	2023
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	27,451	24,308
Less: Externally restricted cash, cash equivalents and investments	(20,162)	(17,876)
Cash, cash equivalents and investments not subject to external restrictions	7,289	6,432
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – general fund	1,160	1,770
Specific purpose unexpended grants – water fund	–	23
TCT and TCS payables	472	1,447
TCS and TCT contract liabilities	2,765	2,975
Specific purpose unexpended loans – general	487	487
McMaugh gardens resident bonds	4,025	3,325
Trusts and deposits	31	31
External restrictions – included in liabilities	8,940	10,058
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	1,252	1,115
Specific purpose unexpended grants (recognised as revenue) – general fund	4,680	2,439
Specific purpose unexpended grants (recognised as revenue) – water fund	74	–
Water fund	2,776	2,336
Sewer fund	2,121	1,616
Stormwater management	319	312
External restrictions – other	11,222	7,818
Total external restrictions	20,162	17,876

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.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

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

\$ '000	2024	2023
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(b) Internal allocations

Cash, cash equivalents and investments not subject to external restrictions

7,289	6,432
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Less: Internally restricted cash, cash equivalents and investments

(5,409)	(5,632)
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Unrestricted and unallocated cash, cash equivalents and investments

1,880	800
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Internal allocations

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

Plant and vehicle replacement	1	210
Employees leave entitlement	1,071	800
FAGS received in advance	3,027	3,328
Tip Remediation	1,265	1,265
Waste management consultancy	8	8
Strategic development	20	20
InfoCouncil implementation	–	1
Donations for TCT Routematch License	17	–
Total internal allocations	5,409	5,632

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

\$ '000	2024	2023
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(c) Unrestricted and unallocated

Unrestricted and unallocated cash, cash equivalents and investments	1,880	800
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Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C1-4 Receivables

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Rates and annual charges	1,271	–	989	–
Interest and extra charges	90	–	63	–
User charges and fees	627	–	510	–
Private works	5	–	7	–
Accrued revenues				
– Interest on investments	587	–	324	–
– Other income accruals	132	–	253	–
Government grants and subsidies	472	–	796	–
Net GST receivable	135	–	369	–
Resident contributions	122	–	117	–
Other debtors	71	–	207	–
Total	3,512	–	3,635	–
Less: provision for impairment				
Other debtors	(73)	–	(64)	–
Total provision for impairment – receivables	(73)	–	(64)	–
Total net receivables	3,439	–	3,571	–

\$ '000	2024	2023
Movement in provision for impairment of receivables		
Balance at the beginning of the year	64	64
+ new provisions recognised during the year	9	–
Balance at the end of the year	73	64

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Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C1-4 Receivables (continued)

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 takes into account 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, or when the receivables are over 5 years past due, 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	2024 Current	2024 Non-current	2023 Current	2023 Non-current
(i) Inventories at cost				
Stores and materials	114	—	324	—
Total inventories at cost	114	—	324	—
Total inventories	114	—	324	—

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C1-6 Contract assets and Contract cost assets

\$ '000	2024	2023
	Current	Current
Contract assets	2,861	2,363
Total contract assets and contract cost assets	2,861	2,363

Uralla Shire Council

Notes to the Financial Statements
for the year ended 30 June 2024

C1-7 Infrastructure, property, plant and equipment

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 ¹	Additions new assets	Carrying value of disposals	Depreciat ion expense	Impairment loss / revaluation decrements (recognise d in equity)	WIP transfers	Adjustment s and transfers	RFS contribution (from Note B2-4)	Revaluatio n increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000															
Capital work in progress	3,372	–	3,372	2,300	677	(685)	–	–	(2,857)	–	–	–	2,807	–	2,807
Plant and equipment	11,681	(5,224)	6,457	–	1,160	(316)	(875)	–	–	–	250	–	12,273	(5,596)	6,677
Office equipment	848	(753)	95	–	–	–	(30)	–	–	–	–	–	848	(783)	65
Furniture and fittings	1,125	(915)	210	–	–	–	(35)	–	–	–	–	–	1,123	(950)	173
Land:															
– Operational land	3,493	–	3,493	–	–	–	–	–	–	–	–	14	3,507	–	3,507
– Community land	4,467	–	4,467	–	–	–	–	–	–	–	–	18	4,485	–	4,485
Land improvements – non-depreciable	–	–	–	–	–	–	–	–	132	–	–	–	132	–	132
Infrastructure:															
– Buildings – non-specialised	34,282	(14,252)	20,030	404	–	(361)	(539)	–	634	–	–	1,354	36,737	(15,215)	21,522
– Other structures	6,406	(2,893)	3,513	741	688	–	(250)	–	665	–	–	106	8,709	(3,247)	5,462
– Sealed roads structure	140,503	(41,057)	99,446	1,918	66	(816)	(1,773)	(1,577)	1,223	150	–	5,249	149,701	(45,815)	103,886
– Unsealed roads	19,954	(15,405)	4,549	49	–	(35)	(835)	(117)	129	(150)	–	191	20,907	(17,127)	3,780
– Bridges	48,450	(17,572)	30,878	–	–	–	(486)	–	–	–	–	1,631	51,050	(19,027)	32,023
– Footpaths	2,442	(641)	1,801	–	–	–	(53)	–	–	–	–	94	2,573	(731)	1,842
– Bulk earthworks (non-depreciable)	73,965	–	73,965	–	–	–	–	–	–	–	–	3,969	77,934	–	77,934
– Stormwater drainage	4,892	(1,235)	3,657	–	–	–	(56)	–	–	–	–	183	5,140	(1,356)	3,784
– Water supply network	36,468	(21,639)	14,829	24	47	(11)	(580)	–	23	–	–	722	38,387	(23,333)	15,054
– Sewerage network	25,808	(7,046)	18,762	2	1	(4)	(444)	–	51	–	–	929	27,162	(7,865)	19,297
– Swimming pools	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
– Other open space/recreational assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other assets:															
– Heritage collections	90	–	90	–	–	–	–	–	–	–	–	–	90	–	90
– Other	75	(28)	47	–	–	–	(2)	–	–	–	–	–	75	(30)	45
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):															
– Tip assets	4,191	(1,028)	3,163	–	–	–	(527)	–	–	(5)	–	–	4,186	(1,555)	2,631
Total infrastructure, property, plant and equipment	422,512	(129,688)	292,824	5,438	2,639	(2,228)	(6,485)	(1,694)	–	(5)	250	14,460	447,826	(142,630)	305,196

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

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Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

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

By aggregated asset class	At 1 July 2022			Asset movements during the reporting period								At 30 June 2023		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	RFS contribution (from Note B2-4)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000														
Capital work in progress	3,232	—	3,232	2,285	424	—	—	(2,324)	(245)	—	—	3,372	—	3,372
Plant and equipment	10,656	(4,340)	6,316	53	711	(33)	(925)	85	—	250	—	11,681	(5,224)	6,457
Office equipment	780	(726)	54	—	63	—	(23)	—	—	—	—	848	(753)	95
Furniture and fittings	1,121	(878)	243	—	—	—	(38)	—	—	—	—	1,125	(915)	210
Land:														
— Operational land	1,988	—	1,988	—	—	—	—	—	—	—	1,506	3,493	—	3,493
— Community land	2,346	—	2,346	—	—	—	—	—	1,826	—	298	4,467	—	4,467
— Crown land	1,826	—	1,826	—	—	—	—	—	(1,826)	—	—	—	—	—
Infrastructure:														
— Buildings – non-specialised	31,418	(16,277)	15,141	—	70	—	(732)	46	—	—	5,506	34,282	(14,252)	20,030
— Other structures	2,508	(1,168)	1,340	—	—	—	(259)	—	2,249	—	170	6,406	(2,893)	3,513
— Bridges	45,471	(16,432)	29,039	2	—	(23)	(444)	614	—	—	1,691	48,450	(17,572)	30,878
— Footpaths	2,305	(558)	1,747	—	—	—	(50)	—	—	—	101	2,442	(641)	1,801
— Bulk earthworks (non-depreciable)	69,836	—	69,836	—	—	—	—	—	—	—	4,130	73,965	—	73,965
— Stormwater drainage	4,551	(1,257)	3,294	211	—	(45)	(49)	—	—	—	246	4,892	(1,235)	3,657
— Water supply network	30,984	(17,556)	13,428	—	—	—	(443)	—	—	—	1,844	36,468	(21,639)	14,829
— Sewerage network	22,750	(6,947)	15,803	—	—	—	(385)	—	—	—	3,344	25,808	(7,046)	18,762
— Sealed roads structure	131,181	(38,019)	93,162	1,743	37	(670)	(1,654)	1,428	—	—	5,398	140,503	(41,057)	99,446
— Swimming pools	896	(697)	199	—	—	—	—	—	(199)	—	—	—	—	—
— Other open space/recreational assets	2,684	(634)	2,050	—	—	—	—	—	(2,050)	—	—	—	—	—
— Unsealed roads	18,807	(14,146)	4,661	271	—	(90)	(679)	151	—	—	235	19,954	(15,405)	4,549
Other assets:														
— Heritage collections	90	—	90	—	—	—	—	—	—	—	—	90	—	90
— Other	83	(25)	58	—	—	—	(2)	—	—	—	—	75	(28)	47
Reinstatement, rehabilitation and restoration assets (refer Note 11):														
— Tip assets	3,457	(681)	2,776	—	—	—	(347)	—	731	—	—	4,191	(1,028)	3,163
Total infrastructure, property, plant and equipment	388,970	(120,341)	268,629	4,565	1,305	(861)	(6,030)	—	486	250	24,469	422,512	(129,688)	292,824

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

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Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

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

Material accounting policy information

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

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

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

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

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

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

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 20	Playground equipment	5 to 15
Office furniture	5 to 20	Benches, seats etc.	10 to 20
Computer equipment	4	Other open space recreational assets	10 to 100
Vehicles, trucks and utilities	5 to 10		
Dozers, graders and rollers	10	Buildings	
Other plant and equipment	10	Buildings: masonry	50 to 100
		Buildings: other	20 to 40
Water and sewer assets		Stormwater assets	
Dams and reservoirs	100	Drains	75 to 125
Water & Sewer Treatment Plants	70 to 100	Culverts	75 to 125
Reticulation pipes: PVC	70 to 115	Flood control structures	75 to 125
Reticulation pipes: other	25 to 75		
Pumps and telemetry	15 to 20		
Meters & Water Plant	10		
Water Mains	80 to 100		
Sewer Mains	70 to 100		
Transportation assets		Other infrastructure assets	
Sealed roads: surface	15 to 20	Bulk earthworks	Infinite
Sealed roads: structure	60 to 100	Swimming pools	50
Unsealed roads	20 to 30	Other open space/recreational assets	20
Bridge: concrete	100	Other infrastructure	20
Bridge: other	80		
Concrete road pavements	60		
Kerb, gutter and footpaths	40		

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

Land under roads

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

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Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

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

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

Crown reserves

Crown reserves under Council's care and control are recognised as assets of the Council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated. Where the Crown reserves are under a lease arrangement they are accounted for under AASB 16 Leases, refer to Note C2-1.

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.

C1-8 Other

Other assets

\$ '000	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
Prepayments	168	–	72	–
Total other assets	168	–	72	–

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C2 Leasing activities

C2-1 Council as a lessee

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

Terms and conditions of leases

Office equipment is leased over periods between two and five years with no residual value and equal monthly instalments.

Crown land is leased for between three and eight years with equal annual payments.

Office and IT equipment

Leases for office and IT equipment are generally for low value assets, except for significant items such as photocopiers. The leases are for between 2 and 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	Plant & Equipment	Crown Land	Total
2024			
Opening balance at 1 July	32	118	150
Depreciation charge	(11)	(11)	(22)
Balance at 30 June	21	107	128
2023			
Opening balance at 1 July	48	130	178
Depreciation charge	(16)	(11)	(27)
Balance at 30 June	32	118	150

(b) Lease liabilities

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Lease liabilities	20	122	19	141
Total lease liabilities	20	122	19	141

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Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C2-1 Council as a lessee (continued)

(c) (i) The maturity analysis

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

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
2024					
Cash flows	24	58	98	180	142
2023					
Cash flows	24	77	104	205	160

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Total lease liabilities relating to unrestricted assets	20	122	19	141
Total lease liabilities	20	122	19	141

(d) Income Statement

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

\$ '000	2024	2023
Interest on lease liabilities	5	6
Amortisation of right of use assets	22	27
Expenses relating to short-term leases	26	6
	53	39

(e) Statement of Cash Flows

Total cash outflow for leases	24	29
	24	29

Material accounting policy information

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

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

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Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C2-1 Council as a lessee (continued)

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.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C3 Liabilities of Council

C3-1 Payables

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Goods and services – operating expenditure	194	–	100	–
Accrued expenses:				
– Borrowings	10	–	12	–
– Salaries and wages	521	–	381	–
– Other expenditure accruals	1,436	–	2,641	–
Security bonds, deposits and retentions	31	–	33	–
Retirement home contributions	4,025	–	3,325	–
Prepaid rates	181	–	178	–
Other	3	–	–	–
TCS HCP liability	–	–	4	–
Total payables	6,401	–	6,674	–

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

\$ '000	2024	2023
The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.		
Retirement home contributions	2,556	2,019
Total payables	2,556	2,019

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.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C3-2 Contract Liabilities

\$ '000	Notes	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Grants and contributions received in advance:					
Unexpended operating grants (received prior to performance obligation being satisfied) ⁱ	(i)	2,775	—	2,975	—
Unexpended capital grants (received prior to performance obligation being satisfied) ⁱⁱ	(ii)	1,149	—	1,793	—
Total grants received in advance		3,924	—	4,768	—
Total contract liabilities		3,924	—	4,768	—

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

(ii) Council has received funding to construct assets, being road and water 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.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C3-3 Borrowings

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Loans – secured ¹	169	1,154	187	1,320
Total borrowings	169	1,154	187	1,320

(1) Loans are secured over the general rating income of Council.

Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note E1-1.

(a) Changes in liabilities arising from financing activities

\$ '000	2023		Non-cash movements				2024
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	1,507	(184)	–	–	–	–	1,323
Lease liability (Note C2-1b)	160	(18)	–	–	–	–	142
Total liabilities from financing activities	1,667	(202)	–	–	–	–	1,465

\$ '000	2022		Non-cash movements				2023
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	1,745	(238)	–	–	–	–	1,507
Lease liability (Note C2-1b)	183	(23)	–	–	–	–	160
Total liabilities from financing activities	1,928	(261)	–	–	–	–	1,667

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Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C3-3 Borrowings (continued)

(b) Financing arrangements

\$ '000	2024	2023
Total facilities		
Bank overdraft facilities ¹	100	100
Credit cards/purchase cards	35	35
Master lease facilities	150	150
Total financing arrangements	285	285
Drawn facilities		
– Credit cards/purchase cards	9	8
Total drawn financing arrangements	9	8
Undrawn facilities		
– Bank overdraft facilities	100	100
– Credit cards/purchase cards	26	27
– Lease facilities	150	150
Total undrawn financing arrangements	276	277

Additional financing arrangements information**Breaches and defaults**

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

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

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C3-4 Employee benefit provisions

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Annual leave	770	–	740	–
Sick leave	50	–	51	–
Long service leave	1,632	76	1,763	105
Total employee benefit provisions	2,452	76	2,554	105

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

\$ '000	2024	2023
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	1,301	1,377
	1,301	1,377

Material accounting policy information

Long-term employee benefit obligations

The liability for vested employees 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.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C3-5 Provisions

\$ '000	2024 Current	2024 Non-Current	2023 Current	2023 Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	4,728	–	4,553
Sub-total – asset remediation/restoration	–	4,728	–	4,553
Total provisions	–	4,728	–	4,553

Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
2024		
At beginning of year	4,553	4,553
Unwinding of discount	180	180
Remeasurement effects	(5)	(5)
Total other provisions at end of year	4,728	4,728
2023		
At beginning of year	3,690	3,690
Unwinding of discount	132	132
Remeasurement effects	731	731
Total other provisions at end of year	4,553	4,553

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Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C3-5 Provisions (continued)

Nature and purpose of provisions

Asset remediation

Council has a legal/public obligation to make good, restore, rehabilitate and reinstate the council tip and quarry.

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 and quarries

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.

The 30 June 2023 tip future remediation cost estimates were based on a range of options provided by an independent consultant. Council decided to follow a conservative approach by adopting the most expensive option of future remediation works until a master plan is finalised.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C4 Reserves

C4-1 Nature and purpose of reserves

IPPE Revaluation reserve

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

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

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 2024	Water 2024	Sewer 2024
Income from continuing operations			
Rates and annual charges	6,366	628	1,021
User charges and fees	4,473	937	74
Interest and investment revenue	1,003	168	125
Other revenues	724	—	—
Grants and contributions provided for operating purposes	13,834	273	12
Grants and contributions provided for capital purposes	3,227	330	—
Total income from continuing operations	29,627	2,336	1,232
Expenses from continuing operations			
Employee benefits and on-costs	11,580	459	210
Materials and services	6,159	753	490
Borrowing costs	283	—	—
Depreciation, amortisation and impairment of non-financial assets	5,439	604	466
Other expenses	595	—	—
Net losses from the disposal of assets	1,867	—	36
Total expenses from continuing operations	25,923	1,816	1,202
Operating result from continuing operations	3,704	520	30
Net operating result for the year	3,704	520	30
Net operating result attributable to each council fund	3,704	520	30
Net operating result for the year before grants and contributions provided for capital purposes	477	190	30

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

D1-2 Statement of Financial Position by fund

\$ '000	General 2024	Water 2024	Sewer 2024
ASSETS			
Current assets			
Cash and cash equivalents	6,072	129	—
Investments	16,408	2,721	2,121
Receivables	2,530	696	213
Inventories	114	—	—
Contract assets and contract cost assets	2,439	422	—
Other	168	—	—
Total current assets	27,731	3,968	2,334
Non-current assets			
Infrastructure, property, plant and equipment	267,328	17,133	20,735
Right of use assets	128	—	—
Total non-current assets	267,456	17,133	20,735
Total assets	295,187	21,101	23,069
LIABILITIES			
Current liabilities			
Payables	6,401	—	—
Contract liabilities	3,924	—	—
Lease liabilities	20	—	—
Borrowings	169	—	—
Employee benefit provision	2,452	—	—
Total current liabilities	12,966	—	—
Non-current liabilities			
Lease liabilities	122	—	—
Borrowings	1,154	—	—
Employee benefit provision	76	—	—
Provisions	4,728	—	—
Total non-current liabilities	6,080	—	—
Total liabilities	19,046	—	—
Net assets	276,141	21,101	23,069
EQUITY			
Accumulated surplus	73,584	7,865	11,992
Revaluation reserves	202,557	13,236	11,077
Council equity interest	276,141	21,101	23,069
Total equity	276,141	21,101	23,069

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

D2 Interests in other entities

D2-1 Subsidiaries, joint arrangements and associates not recognised

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

New England Weeds Authority

New England Weeds Authority (NEWA) is the registered trading name of The New England Tablelands Noxious Plants County Council. NEWA is a single purpose Council which is a Local Control Authority for priority and invasive weeds under the NSW Biosecurity Act, 2015. The present area of operation of NEWA is the local government areas of Uralla Shire Council, Armidale Regional Council, Walcha Shire Council , and Glen Innes Severn Council (under a Memorandum of Understanding). These Councils are located in the Northern Tablelands region of New South Wales.

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

NEWA is funded by contributions from its four Constituent Councils, grants and private works. Each Constituent Council has delegated its Noxious weeds control function to NEWA and contributes in accordance with NEWA's proclamation. NEWA's governing body consists of five Councillors elected by each of the Constituent Councils.

Council does not have control, joint control or significant influence over decision making or the overall activities of the organisation.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

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

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

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

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

Fair value is determined as follows:

- **Cash and cash equivalents, receivables, payables** – are estimated to be the carrying value that approximates market value.
- **Borrowings** – are based upon estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles, unless quoted market prices are available.

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

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

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

The risks associated with the investments held are:

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

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

(a) Market risk – interest rate and price risk

\$ '000	2024	2023
The impact on results 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	261	226

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Notes to the Financial Statements

for the year ended 30 June 2024

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

(b) Credit risk

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

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures. Council also encourages ratepayers to pay their rates by the due date through incentives.

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

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

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

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

Credit risk profile

Receivables – rates and annual charges

Credit risk on rates and annual charges is minimised by the ability of Council to 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	
2024				
Gross carrying amount	705	566	–	1,271
2023				
Gross carrying amount	605	384	–	989

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Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

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

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	
2024						
Gross carrying amount	4,381	19	634	5	63	5,102
Expected loss rate (%)	0.00%	10.00%	4.26%	50.00%	70.00%	1.48%
ECL provision	—	2	27	3	41	73
2023						
Gross carrying amount	4,431	8	546	—	24	5,009
Expected loss rate (%)	0.00%	10.00%	8.50%	0.00%	70.00%	1.28%
ECL provision	—	1	46	—	17	64

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Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

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	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in: 1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
2024							
Payables	0.00%	31	6,370	–	–	6,401	6,401
Borrowings	7.97%	–	169	1,154	–	1,323	1,323
Total financial liabilities		31	6,539	1,154	–	7,724	7,724
2023							
Payables	0.00%	33	6,641	–	–	6,674	6,674
Borrowings	7.44%	280	823	904	–	2,007	1,507
Total financial liabilities		313	7,464	904	–	8,681	8,181

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

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

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

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

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

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

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

Fair value measurement hierarchy									
\$ '000	Notes	Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2024	2023	2024	2023	2024	2023	2024	2023
Recurring fair value measurements									
Infrastructure, property, plant and equipment	C1-7								
Plant and equipment		30/06/19	30/06/19	–	–	6,677	6,457	6,677	6,457
Office equipment		30/06/19	30/06/19	–	–	65	95	65	95
Furniture and fittings		30/06/19	30/06/19	–	–	173	210	173	210
Operational land		30/06/23	30/06/23	3,507	3,493	–	–	3,507	3,493
Community land		30/06/21	30/06/21	–	–	4,485	4,467	4,485	4,467
Land improvements – non-depreciable				–	–	132	–	132	–
Buildings – non-specialised		30/06/23	30/06/23	–	–	21,522	20,030	21,522	20,030
Other structures		30/06/21	30/06/21	–	–	5,462	3,513	5,462	3,513
Sealed road structure		30/06/20	30/06/20	–	–	103,886	99,446	103,886	99,446
Unsealed roads		30/06/20	30/06/20	–	–	3,780	4,549	3,780	4,549
Bridges		30/06/20	30/06/20	–	–	32,023	30,878	32,023	30,878
Footpaths		30/06/20	30/06/20	–	–	1,842	1,801	1,842	1,801
Bulk earthworks		30/06/20	30/06/20	–	–	77,934	73,965	77,934	73,965
Stormwater drainage		30/06/20	30/06/20	–	–	3,784	3,657	3,784	3,657
Water supply network		01/07/22	01/07/22	–	–	15,054	14,829	15,054	14,829
Sewerage network		01/07/22	01/07/22	–	–	19,297	18,762	19,297	18,762
Heritage collection		30/06/14	30/06/14	–	–	90	90	90	90
Other assets		30/06/21	30/06/21	–	–	45	47	45	47
Total infrastructure, property, plant and equipment				3,507	3,493	296,251	282,796	299,758	286,289

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:

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

E2-1 Fair value measurement (continued)

Infrastructure, property, plant and equipment (IPPE)

Councils Plant & Equipment, Furniture and Fittings incorporates:

Major Plant - trucks, tractors, graders, rollers and excavators
 Fleet Vehicles - cars, vans, utes etc.
 Minor Plant - chainsaw, brush cutters, mowers, concrete mixers.
 Furniture and Fittings - desks, chairs, display system.
 Office Equipment - computers, monitors, projectors, laptops

Plant equipment, office equipment and furniture & fittings are valued at cost but are disclosed at fair value in the notes. The carrying amount reflects the fair value of the asset due to the nature of the items as shown above

The unobservable Level 3 inputs used include:

Pattern of Consumption
 Useful Life
 Asset Condition
 Residual Value
 Gross Replacement Cost

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

Land - Operational Land

Council's "Operational" land by definition has no special restriction other than those that may apply to any parcel of land. Fair value for operational land is obtained from an external valuer every 5 years.

Generally, fair value is the most advantageous price reasonably obtained by the seller and the most advantageous price reasonably obtained by buyer. This is not necessarily the market selling price of the asset rather, the maximum value that Council would rationally pay to acquire the asset, taking into account quoted market price in an active and liquid market, current market price of similar asset, cost of replacing an asset.

Criteria for this include: Land description and dimensions, planning and other constraints on development and the potential for alternative use (Valued by APV in June 2023).

The 'Market Approach' (observable input level 2) is used to value operational land. There has been no change to the valuation process during the reporting period.

Land Improvements

The cost approach is utilised, with asset values determined based on actual cost of construction and maintenance.

Any infrastructure constructed on improved land is separately valued.

Council carries fair value of land reserves using Level 3 Inputs

The unobservable Level 3 inputs used include:

Useful Life
 Asset Condition
 Asset Condition

The cost approach is used to value the land improvements. There has been no change to the valuation process during the reporting period.

Land - Community Land

Council's "Community" Land (including owned by Council, The Crown and various other Government Agencies that is managed by Council) by definition is land intended for public access and use or where other restrictions applying to the land create some obligation to maintain public access (such as a trust deed or dedication under section 94 of the EPA Act 1979). This gives rise to the restriction in the Act, intended to preserve the qualities of the land. Community land is valued at Valuer General unimproved capital value (UCV) which takes into account highest and best use values. This land was revalued in 2021.

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Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

E2-1 Fair value measurement (continued)

Community Land:

Cannot be sold

Cannot be leased, licensed, or any other estate granted over the land for more than 21 years

Must have a plan of management for it.

Buildings

Council buildings includes Libraries, Public Amenities, Sporting Club, Kiosks and Amenities, Depot Building and Workshops, McMaugh's Aged Care Centre, Community Centre, Visitor Information Centre, Pre School, SES Shelter and others. Council carries fair value buildings using level 3 inputs. Valuations were carried out by external valuers - APV in June 2023 using the cost approach.

This approach estimates the replacement cost for each building by componentising the building into significant parts with different useful life and taking into account a range of factors.

Buildings are valued by applying a unit rate to a structure or a square metre rate to a building, based on its current replacement cost. These rates are derived from substantial analysis of construction costs by Council's valuer (Valued by AssetVal in March 2018). Each building is assigned a residual value. Further improvements could be achieved by componentising buildings.

The unobservable Level 3 inputs used include:

Pattern of Consumption	Future Economic Benefit
Useful Life	Residual Value
Asset Condition	Remaining useful life

The cost approach is used to value the Buildings. There has been no change to the valuation process during the reporting period.

Infrastructure - Roads

This asset class comprises the Road Carriageway, Bus Shelter, Car Parks, Guardrails, Kerb and Gutter, Suburb Markers, and Traffic Facilities.

The road carriageway is defined as the trafficable portion of a road, between but not including the kerb and gutter and would include any paved markers parking places along roadside.

Council's Asset Management System include condition assessment data for a 5 year cycle on sealed roads and routine inspections of unsealed roads. An asset condition assessment was carried out by Shepherd Asset Management Solutions during 2020.

To determine the unit cost of seals, Council used external professionals, Australis Asset Advisory Group and Vanguard Consulting Group, to provide unit rates and replacement cost for all road asset classes. Roads are componentised into road surface, base, sub-base and earthworks. Surface has been split into sealed and unsealed road components.

Council fair values road infrastructure assets using Level 3 inputs at a component level.

The Cost Approach is used to value roads by componentising the assets into significant parts and then rolling these component values up to provide an overall road valuation (for each road segment) within the Council Asset System.

The unobservable Level 3 inputs used include:

Pattern of Consumption	Asset Condition	Remaining useful life
Useful Life and Residual Value	Gross Replacement Cost	

The cost approach is used to value the Roads (Sealed and Unsealed). There has been no change in valuation technique from prior years.

Infrastructure- Footpaths

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Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

E2-1 Fair value measurement (continued)

A footpath is defined as all footways (including those shared with a cycleway) sealed or non-sealed. Council has specification for dimensions of cycleway and pathways. A full assessment was undertaken in 2020 by external consultants Australis and Vanguard.

These inspections were carried out to comply with insurance protocols and to provide data for the revaluation that occurred during 2020. Current replacement costs are based on modern equivalent unit rates..

Councils fair values, footpaths, (non componentised) using Level 3 inputs

Pattern of Consumption
Useful Life
Asset Condition
Future Economic Benefit
Remaining useful life

The cost approach is used to value the Footpaths. There has been no change to the valuation process during the reporting period.

Infrastructure - Stormwater Drainage

Council's Drainage Assets comprises pits, culverts, open channels, headwalls and various type of water quality devices used to collect, store and remove stormwater. 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. Council has adopted useful life of between 75 and 125 years for its stormwater drainage assets.

Condition assessment for all stormwater drainage was carried out in 2020. All systems have been assessed as being satisfactory or better. A full assessment was undertaken in 2020 by external consultants Australis and Vanguard. Council carries fair value drainage assets (non-componentised) using Level 3 inputs.

The unobservable Level 3 inputs used include:

Pattern of Consumption
Useful Life and Residual Value
Asset Condition
Gross Replacement Cost
Remaining useful life

The cost approach is used to value the Stormwater Drainage. There has been no change in valuation technique from prior years.

Infrastructure-Sewerage Network

Council's Sewerage Network consist of Sewer pipes, pump stations, treatment plant, telemetry system, manholes. Council carries fair values Sewerage Network Assets (non - componentised) using Level 3 inputs.

Council identifies 10 critical mains section each year for inspection; selection is based on the log of overflows, leakages or complaints. Data limitations therefore exist based upon sampling of inspections, lack of historical maintenance and complaint data. All asset components were assigned a residual value, useful life and remaining useful life, and were conditioned rated at time of valuation, with the condition rating determining the remaining useful life. A physical inspection of ground level assets was conducted and photographic evidence, including use of video, was collected of manholes and mains to support condition assessments.

Valuation was performed by Australis Asset Advisory Group on 1 July 2022.

The unobservable Level 3 inputs used include:

Useful Life
Asset Condition
Future Economic Benefit
Remaining useful life

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Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

E2-1 Fair value measurement (continued)

The cost approach is used to value the Sewerage Network. There has been no change to the valuation process during the reporting period.

Other Assets

Council's other assets comprise of Heritage Collections - Thunderbolts Painting and other miscellaneous assets. A valuation of the collection of Thunderbolts paintings was undertaken by A.N.G Art Consulting in August 2014 providing a reasonable estimate of the replacement value of each work based on current market prices for similar works by the same artist. The remaining 'Other assets' were revalued utilising indexation during 2021 including the swimming pool which is recognised separately in the infrastructure note. Council carries fair values of other assets using level 3 inputs.

The unobservable Level 3 inputs used include:

Pattern of Consumption
Useful Life and Residual Value
Asset Condition
Gross Replacement Cost
Remaining useful life

The cost approach is used to value the Other Assets. There has been no change in valuation technique from prior year.

Infrastructure- Bridges

Council has 50 bridges/major culverts on local roads and 33 bridges/major culverts on regional roads. Of these, two bridges were replaced in 2017/18 with some additional work finalised in 2018/19.

All Council bridges are inspected by Council's qualified inspectors on a biannual program.

Council engaged an independent company to assess HML capacity on selected bridges in 2018-19.

Council used external professionals, Australis Asset Advisory Group and Vanguard Consulting Group, to provide unit rates and replacement cost for all bridges and culverts.

Bridges are componentised into bridges and major culverts, and culverts and drainage assets include both pits and pipes.

The unobservable Level 3 inputs used include:

Pattern of Consumption
Useful Life and Residual Value

The cost approach is used to value the Bridges. There has been no change in valuation technique from previous years.

Infrastructure- Bulk Earthworks

Council Bulk Earthworks consists of cuttings, fill and levelling of earth and rocks.

Council used external professionals, Australis Asset Advisory Group and Vanguard Consulting Group, to provide unit rates and replacement cost for all earthworks.

The unobservable Level 3 inputs used include Unit Rates & Asset Condition.

The cost approach is used to value the Bulk Earthworks. There has been no change in valuation technique from prior years.

Infrastructure- Water Supply Network

Council's Water Network consist of Water pipes, pump stations, treatment plant, telemetry system and reservoirs
Council carries fair value Water Supply Network Assets (non-componentised) using Level 3 inputs.

Physical inspections were carried out with photographic evidence collected to support condition ratings. 100% of above ground infrastructure was inspected. Council identifies 10 critical mains sections each year for inspection; selection is based on the log of overflows, leakages or complaints. Data limitations therefore exist due to lack of records of historical maintenance and

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Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

E2-1 Fair value measurement (continued)

inspection and sampling of inspections. All asset components are assigned a residual value, useful life and remaining useful life, and were conditioned rated at time of revaluation, with the condition rating determining the useful life.

Valuation was performed by Australis Asset Advisory Group on 1 July 2022.

The unobservable Level 3 inputs used include:

Pattern of Consumption

Useful Life

The cost approach is used to value the Water Network. There has been no change in valuation technique from prior years.

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Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

E2-1 Fair value measurement (continued)

Fair value measurements using significant unobservable inputs (level 3)

The valuation process for level 3 fair value measurements

The valuation techniques prescribed by AASB 13 can be summarised as:

Cost approach - Valuation technique that reflects the amount what would be required to replace the service capacity of an asset (current replacement cost).

Income approach - Valuation technique that converts future amounts (cash inflow /outflows) to signal the current (i.e. discounted) amount. The fair value measurement is determined on the basis of the value indicated by current market expectations about these future amounts.

Market approach - Valuation technique that uses prices and other relevant information, generated by market transactions involving identical or comparable (similar) assets, liabilities or a group of assets and liabilities such as a business.

For the purpose of level 3 fair value measurement a Cost Approach was used for most assets except Land - Operational and Community where a market approach is required. The inputs used for this technique are:

Pattern of consumption
Residual Value
Asset Condition
Useful Life
Unit Rates

Highest and best use

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

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

E3-1 Contingencies

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

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

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

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

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

Description of the funding arrangements.

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

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

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

* For 180 Point Members, Employers are required to contribute 8.5% of salaries for the year ending 30 June 2024 (increasing to 9.0% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions OF \$20.0 million per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2023. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

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

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

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

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

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Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

E3-1 Contingencies (continued)

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

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

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

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2024 was \$55,975.39. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2023.

The amount of additional contributions included in the total employer contribution advised above is \$20,190.98. Council's expected contribution to the plan for the next annual reporting period is \$43,926.62.

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

Employer reserves only *	\$millions	Asset Coverage
Assets	2,237.5	
Past Service Liabilities	2,141.9	104.5%
Vested Benefits	2,159.8	103.6%

* excluding other accumulation accounts and reserves in both assets and liabilities.

The share of any funding surplus or deficit that can be attributed to Council is 0.20%

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

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

Investment return	6.0% per annum
Salary inflation	3.5% per annum
Increase in CPI	3.5% for FY 23/24 2.5% per annum thereafter

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

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation will be completed by December 2024.

(ii) Statewide Limited

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

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

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

(iii) StateCover Limited

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

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Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

E3-1 Contingencies (continued)

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

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

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

(iv) Other guarantees

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

2. Other liabilities

(i) Third party claims

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

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

(ii) Potential land acquisitions due to planning restrictions imposed by Council

Council has classified a number of privately owned land parcels as local open space or bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

At reporting date, reliable estimates as to the value of any potential liability (and subsequent land asset) from such potential acquisitions has not been possible.

ASSETS NOT RECOGNISED

(i) Land under roads

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

(ii) Infringement notices/fines

Fines and penalty income, the result of Council issuing infringement notices is followed up and collected by the Infringement Processing Bureau.

Council's revenue recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at year end, there is a potential asset due to Council representing issued but unpaid infringement notices.

Due to the limited information available on the status, value and duration of outstanding notices, Council is unable to determine the value of outstanding income.

Uralla Shire Council

Notes to the Financial Statements
for the year ended 30 June 2024

F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

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

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

\$ '000	2024	2023
Compensation:		
Short-term benefits	826	1,027
Post-employment benefits	88	95
Total	914	1,122

Other transactions with KMP and their related parties

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.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2024	2023
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	22	21
Councillors' fees	108	105
Other Councillors' expenses (including Mayor)	3	3
Total	133	129

F2 Other relationships

F2-1 Audit fees

\$ '000	2024	2023
During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms		
Auditors of the Council - NSW Auditor-General:		
(i) Audit and other assurance services		
Audit and review of financial statements	106	83
Remuneration for audit and other assurance services	106	83
Total Auditor-General remuneration	106	83
Non NSW Auditor-General audit firms		
(i) Audit and other assurance services		
Other audit and assurance services	22	4
Remuneration for audit and other assurance services	22	4
Total remuneration of non NSW Auditor-General audit firms	22	4
Total audit fees	128	87

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of Operating Result

\$ '000	2024	2023
Net operating result from Income Statement	4,254	4,084
Add / (less) non-cash items:		
Depreciation and amortisation	6,509	6,057
(Gain) / loss on disposal of assets	1,903	857
Non-cash capital grants and contributions	(250)	(250)
Unwinding of discount rates on reinstatement provisions	180	132
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	123	(18)
Increase / (decrease) in provision for impairment of receivables	9	–
(Increase) / decrease of inventories	210	2
(Increase) / decrease of other current assets	(96)	22
(Increase) / decrease of contract asset	(498)	(1,392)
Increase / (decrease) in payables	94	16
Increase / (decrease) in accrued interest payable	(2)	4
Increase / (decrease) in other accrued expenses payable	(1,065)	1,011
Increase / (decrease) in other liabilities	3,420	519
Increase / (decrease) in contract liabilities	(844)	(815)
Increase / (decrease) in employee benefit provision	(131)	22
Increase / (decrease) in other provisions	(5)	–
Net cash flows from operating activities	13,811	10,251

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2024	2023
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Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Property, plant and equipment

Buildings	313	72
Plant and equipment	505	1,130
Road infrastructure	1,060	1,083
McMaugh Gardens works	—	16
Other	280	295
Total commitments	2,158	2,596

These expenditures are payable as follows:

Within the next year	2,158	2,596
Total payable	2,158	2,596

Sources for funding of capital commitments:

Unrestricted general funds	219	205
Future grants and contributions	1,434	1,261
Internally restricted reserves	505	1,130
Total sources of funding	2,158	2,596

G3-1 Events occurring after the reporting date

No matters have arisen subsequent to balance date that would require these financial statements to be amended.

Uralla Shire Council

Notes to the Financial Statements
for the year ended 30 June 2024

G4 Statement of developer contributions as at 30 June 2024

G4-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2023	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
Roads	753	10	-	-	38	-	-	801	-
Traffic facilities	21	-	-	-	1	-	-	22	-
Community facilities	87	-	-	-	4	-	-	91	-
Other	64	-	-	-	2	-	-	66	-
S7.11 contributions – under a plan	925	10	-	-	45	-	-	980	-
S7.12 levies – under a plan	190	70	-	-	12	-	-	272	-
Total S7.11 and S7.12 revenue under plans	1,115	80	-	-	57	-	-	1,252	-
Total contributions	1,115	80	-	-	57	-	-	1,252	-

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

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

G4-2 Developer contributions by plan

\$ '000	Opening balance at 1 July 2023	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
CONTRIBUTION PLAN – RURAL INVERGOWRIE									
Roads	100	-	-	-	5	-	-	105	-
Traffic facilities	21	-	-	-	1	-	-	22	-
Community facilities	87	-	-	-	4	-	-	91	-
Other	59	-	-	-	1	-	-	60	-
Total	267	-	-	-	11	-	-	278	-
CONTRIBUTION PLAN – RURAL									
Other	5	-	-	-	1	-	-	6	-
Total	5	-	-	-	1	-	-	6	-
CONTRIBUTION PLAN – DCP ROAD MAINTENANCE ROYALTIES									
Roads	653	10	-	-	33	-	-	696	-
Total	653	10	-	-	33	-	-	696	-
S7.12 Levies – under a plan									
S7.12 LEVIES - UNDER A PLAN									
Other	190	70	-	-	12	-	-	272	-
Total	190	70	-	-	12	-	-	272	-

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

G5 Statement of performance measures

G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2024	Indicator 2024	Indicators 2023 2022		Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	2,657	8.96%	(1.04)%	(2.17)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	29,638				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	15,519	46.75%	45.69%	57.52%	> 60.00%
Total continuing operating revenue ¹	33,195				
3. Unrestricted current ratio					
Current assets less all external restrictions	12,540	2.42x	3.57x	3.45x	> 1.50x
Current liabilities less specific purpose liabilities	5,184				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	9,449	19.48x	12.56x	13.46x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	485				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	1,361	14.83%	12.49%	10.54%	< 10.00%
Rates and annual charges collectable	9,176				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	27,451	16.81 months	14.35 months	12.90 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	1,633				

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

(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

G5-2 Statement of performance measures by fund

\$ '000	General Indicators ³		Water Indicators		Sewer Indicators		Benchmark
	2024	2023	2024	2023	2024	2023	
1. Operating performance ratio ^{3,*}							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	9.23%	0.85%	9.47%	(41.03)%	2.44%	4.26%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹							
2. Own source operating revenue ratio							
Total continuing operating revenue excluding capital grants and contributions ¹	42.41%	42.03%	74.19%	76.83%	99.03%	101.84%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	2.42x	2.06x	∞	139.91x	∞	∞	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	16.82x	11.70x	∞	∞	∞	∞	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates and annual charges outstanding percentage							
Rates and annual charges outstanding	14.81%	12.46%	15.11%	12.88%	14.78%	12.37%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	15.25 months	12.97 months	28.24 months	29.70 months	36.31 months	34.63 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

(*) The 2022 ratio is restated due to reclassification of groundwater project grant from capital to operating grants (\$181 thousand).

(1) - (2) Refer to Notes at Note G6-1 above.

(3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

Uralla Shire Council

End of the audited financial statements
for the year ended 30 June 2024

End of the audited financial statements

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

H Additional Council disclosures (unaudited)

H1-1 Council information and contact details

Principal place of business:

32 Salisbury Street
Uralla NSW 2358

Contact details**Mailing Address:**

PO Box 106
Uralla NSW 2358

Opening hours:

8:30am - 1:00pm
2:00pm to 4:30pm
Monday to Friday

Telephone: 02 6778 6300

Facsimile: 02 6778 6349

Internet: <http://www.uralla.nsw.gov.au/>

Email: council@uralla.nsw.gov.au

Officers**General Manager**

Toni Averay

Responsible Accounting Officer

Mustaq Ahammed

Public Officer

Mr Steven Williams

Auditors

Audit Office of NSW
Level 19, Darling Park Tower 2,
201 Sussex Street,
Sydney NSW 2000

Elected members**Mayor**

[Mayor]

Councillors

Cr Robert Crouch
Cr Tim Bower
Cr Sarah Burrows
Cr Leanne Doran
Cr Bruce McMullen
Cr Lone Petrov
Cr Tom O'Connor
Cr Tara Toomey

Other information

ABN: 55 868 272 018

Uralla Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

Independent Auditor's Reports:

On the Financial Statements (Sect 417 [2])

Independent Auditor's Report

Please uplift Council's Audit Report PDF (opinion) for inclusion in the GPFS report (via the Home screen).

Uralla Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

Independent Auditor's Reports: (continued)

On the Financial Statements (Sect 417 [3])

Independent Auditor's Report

Please uplift Council's Audit Report PDF (commentary) for inclusion in the GPFS report (via the Home screen).

Uralla Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2024



Uralla Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2024

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Background

- i. These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
- ii. The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.

- iii. For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).

- iv. In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).

Uralla Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2024

Statement by Councillors and Management made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

The attached Special Purpose Financial Statements have been prepared in accordance with:

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

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

- present fairly the operating result and financial position for each of Council's declared business activities for the year
- accord with Council's accounting and other records
- 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 24 September 2024.

[Mayor]

Mayor

24 September 2024

[Councillor]

Deputy Mayor

24 September 2024

Toni Averay

General Manager

24 September 2024

Mustaq Ahammed

Responsible Accounting Officer

24 September 2024

Uralla Shire Council

Income Statement of water supply business activity
for the year ended 30 June 2024

\$ '000	2024	2023
Income from continuing operations		
Access charges	628	594
User charges	937	565
Interest and investment income	168	91
Grants and contributions provided for operating purposes	273	15
Total income from continuing operations	2,006	1,265
Expenses from continuing operations		
Employee benefits and on-costs	459	310
Materials and services	753	995
Depreciation, amortisation and impairment	604	479
Total expenses from continuing operations	1,816	1,784
Surplus (deficit) from continuing operations before capital amounts	190	(519)
Grants and contributions provided for capital purposes	330	362
Surplus (deficit) from continuing operations after capital amounts	520	(157)
Surplus (deficit) from all operations before tax	520	(157)
Less: corporate taxation equivalent (25%) [based on result before capital]	(48)	–
Surplus (deficit) after tax	472	(157)
Plus accumulated surplus	7,345	7,502
– Corporate taxation equivalent	48	–
Closing accumulated surplus	7,865	7,345
Return on capital %	1.1%	(3.1)%
Subsidy from Council	547	1,187
Calculation of dividend payable:		
Surplus (deficit) after tax	473	(157)
Less: capital grants and contributions (excluding developer contributions)	(330)	(362)

Uralla Shire Council

Income Statement of sewerage business activity
for the year ended 30 June 2024

\$ '000	2024	2023
Income from continuing operations		
Access charges	1,021	877
User charges	74	63
Interest and investment income	125	56
Grants and contributions provided for operating purposes	12	14
Total income from continuing operations	1,232	1,010
Expenses from continuing operations		
Employee benefits and on-costs	210	198
Materials and services	490	362
Depreciation, amortisation and impairment	466	407
Net loss from the disposal of assets	36	—
Total expenses from continuing operations	1,202	967
Surplus (deficit) from continuing operations before capital amounts	30	43
Grants and contributions provided for capital purposes	—	(32)
Surplus (deficit) from continuing operations after capital amounts	30	11
Surplus (deficit) from all operations before tax	30	11
Less: corporate taxation equivalent (25%) [based on result before capital]	(8)	(11)
Surplus (deficit) after tax	22	—
Plus accumulated surplus	11,962	11,951
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	8	11
Closing accumulated surplus	11,992	11,962
Return on capital %	0.1%	0.2%
Subsidy from Council	862	772
Calculation of dividend payable:		
Surplus (deficit) after tax	23	—
Less: capital grants and contributions (excluding developer contributions)	—	32
Surplus for dividend calculation purposes	23	32
Potential dividend calculated from surplus	11	16

Uralla Shire Council

Income Statement of McMaugh Gardens

for the year ended 30 June 2024

\$ '000	2024 Category 2	2023 Category 2
Income from continuing operations		
User charges	1,143	1,022
Interest and investment income	181	106
Grants and contributions provided for operating purposes	4,158	2,786
Other income	2	14
Total income from continuing operations	5,484	3,928
Expenses from continuing operations		
Employee benefits and on-costs	3,309	2,518
Borrowing costs	3	6
Materials and services	1,260	1,066
Depreciation, amortisation and impairment	218	233
Net loss from the disposal of assets	56	2
Total expenses from continuing operations	4,846	3,825
Surplus (deficit) from continuing operations before capital amounts	638	103
Grants and contributions provided for capital purposes	–	228
Surplus (deficit) from continuing operations after capital amounts	638	331
Surplus (deficit) from all operations before tax	638	331
Less: corporate taxation equivalent (25%) [based on result before capital]	(160)	(26)
Surplus (deficit) after tax	478	305
Plus accumulated surplus	3,937	3,606
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	160	26
Closing accumulated surplus	4,575	3,937
Return on capital %	10.5%	1.8%
Subsidy from Council	–	133

Uralla Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2024

\$ '000	2024	2023
ASSETS		
Current assets		
Cash and cash equivalents	129	59
Investments	2,721	2,300
Receivables	696	529
Contract assets and contract cost assets	422	330
Total current assets	3,968	3,218
Non-current assets		
Infrastructure, property, plant and equipment	17,133	16,605
Total non-current assets	17,133	16,605
Total assets	21,101	19,823
LIABILITIES		
Current liabilities		
Contract liabilities	–	23
Total current liabilities	–	23
Total liabilities	–	23
Net assets	21,101	19,800
EQUITY		
Accumulated surplus	7,865	7,345
Revaluation reserves	13,236	12,455
Total equity	21,101	19,800

Uralla Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2024

\$ '000	2024	2023
ASSETS		
Current assets		
Cash and cash equivalents	—	16
Investments	2,121	1,600
Receivables	213	191
Total current assets	2,334	1,807
Non-current assets		
Infrastructure, property, plant and equipment	20,735	20,268
Total non-current assets	20,735	20,268
Total assets	23,069	22,075
Net assets	23,069	22,075
EQUITY		
Accumulated surplus	11,992	11,962
Revaluation reserves	11,077	10,113
Total equity	23,069	22,075

Uralla Shire Council

Statement of Financial Position of McMaugh Gardens

as at 30 June 2024

\$ '000	2024 Category 2	2023 Category 2
ASSETS		
Current assets		
Cash and cash equivalents	—	8
Investments	5,843	4,200
Receivables	122	117
Total current assets	5,965	4,325
Non-current assets		
Infrastructure, property, plant and equipment	6,084	6,031
Total non-current assets	6,084	6,031
Total assets	12,049	10,356
LIABILITIES		
Current liabilities		
Payables	4,034	3,332
Total current liabilities	4,034	3,332
Non-current liabilities		
Payables	9	18
Total non-current liabilities	9	18
Total liabilities	4,043	3,350
Net assets	8,006	7,006
EQUITY		
Accumulated surplus	4,575	3,937
Revaluation reserves	3,431	3,069
Total equity	8,006	7,006

Uralla Shire Council

Material accounting policy information

for the year ended 30 June 2024

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.

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) McMaugh Gardens Aged Care Centre

Comprising the operations and net assets of the 36 bed aged care facility "McMaugh Gardens Aged Care Centre" in King Street, Uralla.

Category 2

(where gross operating turnover is less than \$2 million)

(b) Uralla Shire Council Combined Water Supplies

Comprising the operations and net assets of the water supply systems servicing the towns of Uralla and Bundarra, each of which were established as separate Special Rate Funds.

(c) Uralla Shire Council Combined Sewerage Fund

Comprising the operations and net assets of the sewerage reticulation and treatment system servicing the town of Uralla and the treatment system that is to be constructed in Bundarra and which was established as a Special Rate Fund.

Uralla Shire Council

Material accounting policy information

for the year ended 30 June 2024

Note – Material accounting policy information (continued)

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):

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, currently 25% (LY 25%).

Income tax is only applied where a gain from ordinary activities before capital amounts has been achieved. Since the taxation equivalent is notional – that is, it is payable to 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 is 25% of the equivalent company tax rate prevalent at reporting date.

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.

Uralla Shire Council

Material accounting policy information

for the year ended 30 June 2024

Note – Material accounting policy information (continued)

(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.

The rate of return is calculated as follows:

Operating result before capital income + interest expense

Written down value of I,PP&E as at 30 June

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.02% at 30/6/23.

(iii) Dividends

Council is not required to pay dividends to either itself (as owner of a range of businesses) or to any external entities.

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

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

- 50% of this surplus in any one year, or
- the number of water supply or sewerage assessments at 30 June 2024 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the Department of Industry – Water guidelines a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the Department of Industry – Water.

Uralla Shire Council

Special Purpose Financial Statements
for the year ended 30 June 2024

Uralla Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2024



Uralla Shire Council

Special Schedules

for the year ended 30 June 2024

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Uralla Shire Council

Permissible income for general rates

\$ '000	Notes	Calculation 2023/24	Calculation 2024/25
Notional general income calculation ¹			
Last year notional general income yield	a	4,226	4,376
Plus or minus adjustments ²	b	15	—
Notional general income	c = a + b	4,241	4,376
Permissible income calculation			
Percentage increase	d	3.70%	0.00%
Plus percentage increase amount ³	f = d x (c + e)	157	—
Sub-total	g = (c + e + f)	4,398	4,376
Plus (or minus) last year's carry forward total	h	(16)	6
Sub-total	j = (h + i)	(16)	6
Total permissible income	k = g + j	4,382	4,382
Less notional general income yield	l	4,376	—
Catch-up or (excess) result	m = k - l	6	4,382
Carry forward to next year ⁶	p = m + n + o	6	4,382

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).
- (6) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.

Permissible income for general rates

Permissible income for general rates: PLUS PDF inserted here

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Uralla Shire Council

Report on infrastructure assets as at 30 June 2024

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	2023/24 Required maintenance ^a	2023/24 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	374	636	300	356	21,522	36,737	5.4%	16.6%	64.7%	11.5%	1.8%
	Sub-total	374	636	300	356	21,522	36,737	5.4%	16.6%	64.7%	11.5%	1.8%
Other structures	Other structures	77	142	764	636	5,462	8,709	62.0%	25.4%	10.3%	0.8%	1.5%
	Sub-total	77	142	764	636	5,462	8,709	62.0%	25.4%	10.3%	0.8%	1.5%
Roads	Sealed roads	6,210	11,397	1,334	1,631	103,888	149,704	66.0%	18.0%	5.4%	2.9%	7.7%
	Bulk earthworks	–	–	–	–	77,934	77,934	100.0%	0.0%	0.0%	0.0%	0.0%
	Bridges	892	859	123	96	32,024	51,050	39.1%	8.8%	45.6%	4.8%	1.7%
	Unsealed roads	1,658	124	1,559	1,688	3,779	20,900	3.4%	63.5%	16.7%	15.8%	0.6%
	Footpaths	–	–	84	102	1,842	2,573	25.7%	65.7%	8.6%	0.0%	0.0%
	Sub-total	8,760	12,380	3,100	3,517	219,467	302,161	65.6%	15.4%	11.6%	3.3%	4.1%
Water supply network	Water supply network	3,078	2,369	191	219	15,054	38,387	5.7%	10.9%	64.8%	12.5%	6.1%
	Sub-total	3,078	2,369	191	219	15,054	38,387	5.7%	10.9%	64.8%	12.5%	6.1%
Sewerage network	Sewerage network	–	–	804	701	19,297	27,162	38.4%	16.2%	38.3%	7.1%	0.0%
	Sub-total	–	–	804	701	19,297	27,162	38.4%	16.2%	38.3%	7.1%	0.0%
Stormwater drainage	Stormwater drainage	45	–	34	30	3,784	5,140	6.1%	77.9%	12.7%	3.3%	0.0%
	Sub-total	45	–	34	30	3,784	5,140	6.1%	77.9%	12.7%	3.3%	0.0%
Total – all assets		12,334	15,527	5,193	5,459	284,586	418,296	52.2%	16.1%	22.9%	5.1%	3.7%

(a) Required maintenance is the amount identified in Council's asset management plans.

Infrastructure asset condition assessment 'key'

- | | |
|------------------------------|---------------------------------------|
| 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 |

Uralla Shire Council

Report on infrastructure assets as at 30 June 2024

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2024	Indicator 2024	Indicators 2023 2022		Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals ¹	5,438	225.83%	174.89%	73.09%	> 100.00%
Depreciation, amortisation and impairment	2,408				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	12,334	6.86%	3.75%	3.81%	< 2.00%
Net carrying amount of infrastructure assets	179,725				
Asset maintenance ratio					
Actual asset maintenance	5,459	105.12%	93.08%	91.25%	> 100.00%
Required asset maintenance	5,193				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	15,527	3.71%	3.60%	3.41%	
Gross replacement cost	418,296				

(*) 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.

Uralla Shire Council

Report on infrastructure assets as at 30 June 2024

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2024	2023	2024	2023	2024	2023	
Buildings and infrastructure renewals ratio							
Asset renewals ¹	391.04%	269.30%	4.14%	0.00%	0.45%	0.00%	> 100.00%
Depreciation, amortisation and impairment							
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	6.37%	3.69%	20.45%	9.11%	0.00%	0.00%	< 2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	108.12%	95.53%	114.66%	77.27%	87.19%	84.28%	> 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	3.73%	3.59%	6.17%	6.18%	0.00%	0.00%	
Gross replacement cost							

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

14.9 Register Resolutions Actions Status as at 16 September 2024

Department: General Manager's Office**Prepared By:** Executive Assistant**Authorised By:** General Manager**Reference:** UINT/24/15326

Attachments: 1. Resolution Action Status Report as at 16 September 2024 [↓](#) 

LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK**Goal:** 4. We are an independent shire and well-governed community**Strategy:** 4.1. Informed and collaborative leadership in our community

SUMMARY

The purpose of this report is to provide Council with the Resolution Action Status updates.

RECOMMENDATION

That Council notes the Resolution Actions Status Report as at 16 September 2024.

REPORT

Following every council meeting, the resolutions of Council which require action are compiled. This document is referred to as the Resolutions Action Status Report.

The purpose of the Resolutions Action Status Report is to enable Council to monitor progress of resolutions until they are actioned.

Once resolutions have been completed they are removed automatically from the report.

CONCLUSION

The Resolutions Action Status Report is presented to Council at each Ordinary Meeting.

RESOLUTIONS ACTION STATUS REPORT					Printed: 16 September 2024 4:24 PM
MEETING DATE	ITEM NO.	SUBJECT	MOTION	COMMENTS	
Council 23/11/2015	14.1	Bergen Road Land Acquisition and Exchange for Road Works	RESOLUTION 01.11/15 Moved: Cr K Ward Seconded: Cr L Cooper That the Council approve for the exchange of land associated with the reconstruction of Bergen Road and authorise the General Manager to complete all documentation. Unanimous	18 Jul 2023 Transferred from old system., Notice of road closure gazetted. Plan of subdivision - in progress as at Dec 2015, Solicitor contact numerous time for update - awaiting update. 06 Sep 2023 Publication of Government Gazette in Feb 2023. Solicitor following up with Surveyor for signatures, will then proceed to Deed for sign off. 11 Sep 2023 Solicitor has made contact with Surveyor - Deed of Settlement expected to progress end of September 2023 if planned meeting goes to plan. 18 Oct 2023 Contact has been made with the Solicitor - awaiting update. 13 Dec 2023 A face to face meeting in January 2024 has been requested with APJ from the GM to review what the hold up continues to be in closing this matter. 16 Jan 2024 Meeting held with solicitors resulting in , - finalising of the land registration requires signatures - GM following up on Walcha Council to support progress;; - Surveyor can then prepare for Council's signature for registration with Land Registry Services 21 Feb 2024 Solicitor is now to update the Plans in preparation for execution by USC and by owner, Once the documents are executed solicitor can lodge them with the LRS for registration and thereafter proceed with the dedication of public road to the public. 17 Apr 2024 No change since last report 07 May 2024 Contact made with Solicitor for follow on progress - awaiting response 28 May 2024	

RESOLUTIONS ACTION STATUS REPORT				Printed: 16 September 2024 4:24 PM
<p>Solicitor advised the finalisation of the plans with the surveyor and have now received and liaised with Walcha Council for the avoidance of any doubt regarding the small parcel of land that falls into their Shire. Written confirmation has been received from Walcha Council advising no issue with proceeding as planned. The Land Registry Services Registration is now proceeding. We await their confirmation before we can execute the documents to proceed with full registration. We expect this to happen mid July 2024.</p> <p>10 Jul 2024</p> <p>Followed up with APJ solicitors on actions to date - actively seeking Acquisition Deed to close off the matter.</p> <p>17 Jul 2024</p> <p>Solicitors met with owner to gain agreement. Plans show an area the owner is not familiar with. A further meeting will be set for Surveyor to run through the original plans and explain to the owner. We are confident this will lead to signing off on the final documents that will then be presented to Lands Registry Services. Targeting August 2024 meeting. Meeting is planned for Wed 14 August 2024.</p> <p>22 Aug 2024</p> <p>Update from APJ Law received on 22/8/24. Documents ready for execution. GM signature required to enable documents to be sent to Crown Lands for final action.</p> <p>27 Aug 2024</p> <p>Surveyor will arrange collection of the documents from Solicitor APJ office and will liaise with Crown Lands for execution to allow first title creation., Council will need to apply an exempt subdivision number under the provisions of https://legislation.nsw.gov.au/view/html/inforce/current/epi-2008-0572#sec.2.75 – 2.75 (A) – widening of a public road., Document set prior to lodgement to Crown Lands, and Land Registry Services., Simon Vivers to action</p> <p>16 Sep 2024</p> <p>Documents lodged with Crown Lands. Awaiting response.</p>				
Council 19/12/2023	14.4	Project Updates - Public Spaces Legacy Program	<p>RESOLUTION 10.12/23</p> <p>Moved: Cr Tom O'Connor</p> <p>Seconded: Cr Lone Petrov</p> <p>That Council</p>	<p>20 Mar 2024</p> <p>Item 2 - "Advertise Uralla' Update - This has been presented to UTEC for comment/input and is awaiting return from UTEC.</p> <p>17 Jul 2024</p>

RESOLUTIONS ACTION STATUS REPORT				Printed: 16 September 2024 4:24 PM
<p>1. Note the update and status reports for the Rotary Park Project; the Pioneer Park Project; and the Glen Project; and</p> <p>2. Ask the General Manager to circulate the 'Advertising Uralla' draft content to Councillors for their information prior to finalising for display at The Glen.</p> <p>For: Crs Robert Bell, Robert Crouch, Tim Bower, Sarah Burrows, Leanne Doran, Bruce McMullen, Tom O'Connor, Lone Petrov and Tara Toomey</p> <p>Against: Nil</p> <p style="text-align: right;">CARRIED 9/0</p>				<p>USC awaiting UTEC result.</p> <p>21 Aug 2024</p> <p>Awaiting final advice from UTEC.</p>
Council 23/07/2024	14.6	Draft Terms of Reference for the Renewable Energy Community Benefit Community Advisory Body	<p>RESOLUTION 30.07/24</p> <p>Moved: Deputy Mayor Robert Crouch</p> <p>Seconded: Cr Lone Petrov</p> <p>That Council:</p> <p>1. Endorses the draft Terms of Reference for the Renewable Energy Community Benefit Community Advisory Body for the purposes of public exhibition for a period of 28 days with the following amendments:</p> <ol style="list-style-type: none"> 5.3 Advisory body to be 4 years. In first term 5 of the members to have 2 year terms and others to have 4 year terms to ensure continuity. 6.1.1 to be amended to require all Advisory Body members to be residents of the Shire. Delete 6.1.1.2 and renumber. 6.5.1 to be replaced with 'their appointed term ends' and 'death' being moved to 6.5.2.4. 7.1.3.1 Councillors to be given a list of all applications and the panel's recommendations. 	<p>12 Aug 2024</p> <p>Draft amended to reflect Council resolution. To be placed on public exhibition from 14th August until 11th September.</p> <p>16 Sep 2024</p> <p>Exhibition concluded. Review underway.</p>

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- CARRIED 9/0**

RESOLUTIONS ACTION STATUS REPORT

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Council 23/07/2024	14.4	Funding of Stage 2 Artworks - Pioneer Park	<p>RESOLUTION 28.07/24</p> <p>Moved: Cr Bruce McMullen Seconded: Cr Leanne Doran</p> <p>That Council requests the funding partner vary the Funding Agreement for the Stronger Country Communities Round 5A Grant to reallocate the available funding in accordance with the recommended SCCF Round 5A Project List in this report.</p> <p><u>For:</u> Crs Robert Bell, Robert Crouch, Tim Bower, Sarah Burrows, Leanne Doran, Bruce McMullen, Tom O'Connor, Lone Petrov and Tara Toomey</p> <p><u>Against:</u> Nil</p> <p style="text-align: right;">CARRIED 9/0</p>	<p>16 Sep 2024</p> <p>DID advises communication with the funding body is underway.</p>
Council 23/07/2024	14.5	Draft Amended Renewable Energy Community Benefit Policy	<p>RESOLUTION 29.07/24</p> <p>Moved: Deputy Mayor Robert Crouch Seconded: Cr Leanne Doran</p> <p>That Council:</p> <ol style="list-style-type: none"> 1. Notes the submissions received. 2. Notes the staff responses and amendments to the guidelines related to the submissions. 3. Adopts the amended policy based on the responses to exhibition and officer review with amendments as follows: <ol style="list-style-type: none"> a) Page 94, include in full 'Capital Investment Value' (CIV) b) Page 94, include CIV % and/or \$ per mw pa c) Include reference to Community Benefit Restricted fund, noting a community advisory body will provide advice to Council on projects to be funded 	<p>16 Sept 2024</p> <p>Extended exhibition till 20 September.</p>

15 CONFIDENTIAL MATTERS

Nil

16 COMMUNICATION OF COUNCIL DECISION

17 CONCLUSION OF MEETING