



COWRA COUNCIL

2023-2024

ANNUAL REPORT

Adopted 25 November 2024

116 KENDAL STREET, COWRA, NSW, 2794

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Cowra - Your Council

Council's Direction

Our Vision for Cowra

In 2036, we will be...

A leading, innovative and creative community, proud of our place in history, offering opportunity with the best of country living.

Our Values

In all our dealings, we will...

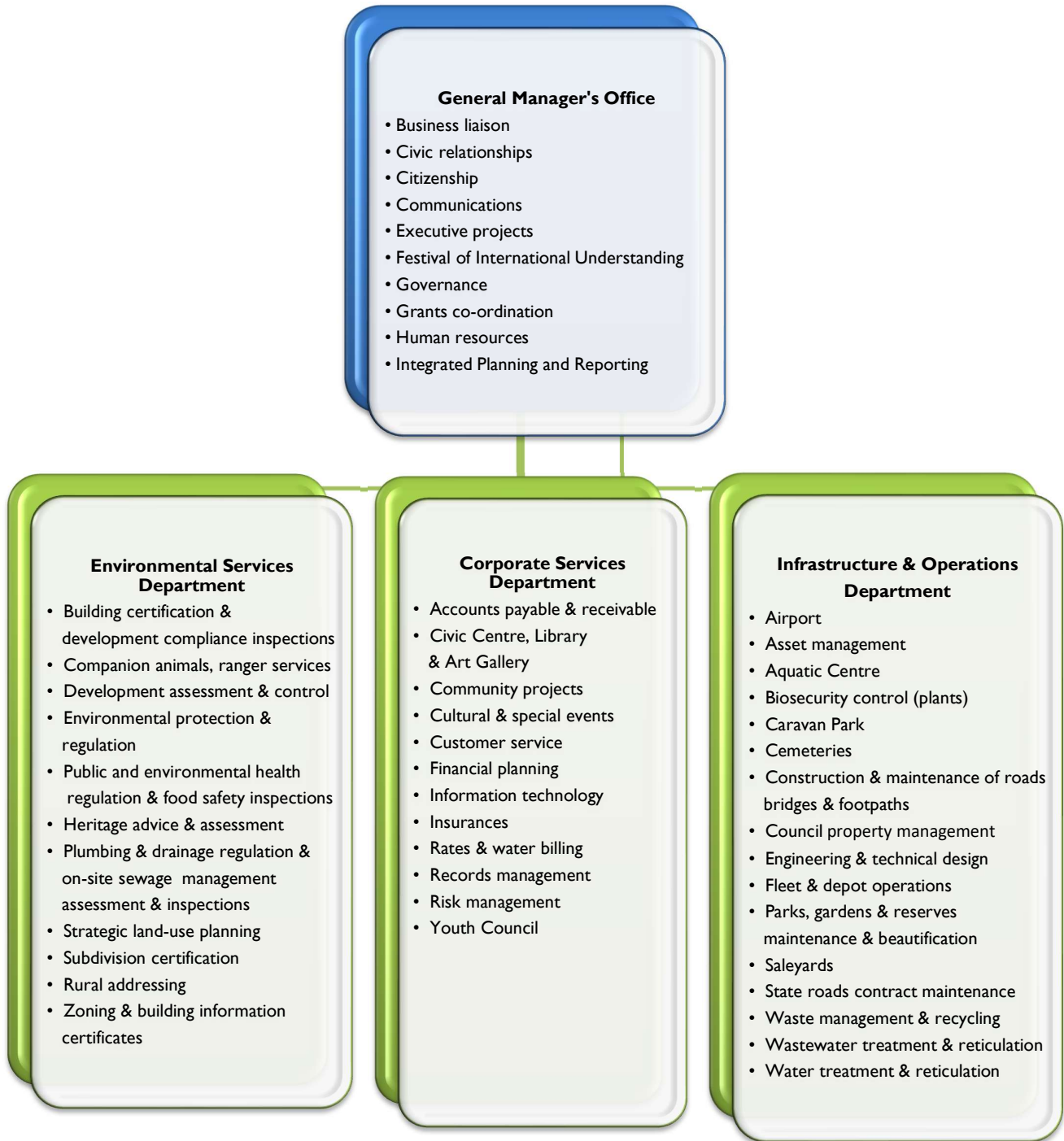
Show and grow leadership;
Be positive and work together;
Value each other and what we have;
Create opportunities for our next generations.

Our Goals

Our Goals for the future are...

Sustainability;
Financially-viable and environmentally-sustainable outcomes;
Local solutions to local problems;
A long-term vision;
Honest, open, objective, and accountable decision-making;
Community involvement in decision-making;
Continuous improvement;
Cost-effective and commercially-competitive service delivery.

Organisation Structure



Contacting Your Council

Address:	Cowra Shire Council Administration Centre		
	116 Kendal Street, Cowra	General Enquiries	6340 2000
	(Corner Darling & Kendal Streets)	After-hours 24 hour emergency service	0419 219 231
Postal:	Private Bag 342, Cowra NSW 2794	Departmental Enquiries:	
Email:	Council@cowra.nsw.gov.au	Corporate Services Department	
Web:	www.cowracouncil.com.au	Street Stalls / Administration / Finance	6340 2006
Office Hours:	Monday to Friday 8.30am–4.30pm	Art Gallery	6340 2190
		Library	6340 2180
		Civic Centre	6340 2130
		Rates	6340 2028
		Water Billing	6340 2029
		Accounts Payable	6340 2034
		Accounts Receivable	6340 2089
		Infrastructure & Operations Department	
		Water / Sewerage / Roads / Parks	6340 2070
		Depot Operations	6340 2120
		Garbage / recycling services	6340 2140
		Aquatic Centre	6340 2150
		Airport Reporting Officer	0429 987 615
		Environmental Services Department	
		Health / Building / Planning	6340 2040
		Council's ranger services	6340 2052
		General Manager's Office	
	Executive Personal Assistant	6340 2013	
	Communications Officer	6340 2087	
	Cowra Business Officer	6340 2038	

Cowra - Your Representatives

Elected Representatives: Councillors

NSW local government elections were held on 4 December 2021 and Councillors Bill West, Judi Smith, Sharon D'Elboux, Cheryl Downing, Ruth Fagan, Nikki Kiss, Paul Smith, Erin Watt and Peter Wright were elected.

Every two years, in accordance with Section 230 of the NSW Local Government Act 1993, these elected members elect a Mayor and Deputy Mayor for a two year term. During the term of this report, Councillors held these positions as follows:

1 June 2023 to 25 September 2023:

- Mayor - Councillor Bill West
- Deputy Mayor - Councillor Judi Smith

25 September 2023 to 30 June 2024:

- Mayor - Councillor Ruth Fagan
- Deputy Mayor - Councillor Paul Smith

Councillors are residents and ratepayers and share the community's concerns about the quality of life in the Shire. They determine Council policy and are responsible for planning its future directions. Should you wish to raise an issue with all elected members, Council conducts a public forum at 5pm prior to each General Committee and Council meeting. Items listed on the agenda for these meetings may be presented by members of the public at those meetings at the public forum prior to the commencement of the Council meeting.



From left to right

Front: Cr Ruth Fagan, Cr Cheryl Downing,
Cr Nikki Kiss, Cr Erin Watt;

Back: Cr Sharon D'Elboux, Cr Peter
Wright, Cr Bill West, Cr Paul Smith,
Cr Judi Smith

A Word from the Mayor & General Manager

We are pleased to present Cowra Shire Council's 2023 / 2024 Annual Report and shine a light on the projects and activities that Council has been working on and delivering for the Cowra Shire community.

Detailed below is a snapshot of what Council has achieved through strategic decision making by Council and a mountain of hard work by Council staff:

Health and Well-being

- Council staff participated in health checks with Capital Health Care, skin checks, audiometric testing and other well-being activities including expansion of the onsite counselling service
- Continued animal re-homing program and commenced improvements to pound facility
- Council contributed resources to the International Day of People with a Disability, co-ordinated by Cowra Information and Neighbourhood Centre (CINC)
- Cowra Community Grants Scheme provided funding to 40 worthwhile community projects totalling approximately \$43,000
- Conducted successful Seniors Week in February 2024 with a number of well attended events held
- Maintained regular food shop inspection program to meet the regulatory requirements of the NSW Food Authority
- Council continued to monitor construction of the new Cowra hospital to ensure the clinical services plan is delivered in the final build
- Youth Week activities held with a range of events conducted, led by Cowra Youth Council
- Delivered flu clinics to approximately 100 members of staff

Innovation and Education

- Council endorsed an official representative to the Country Universities Centre – Cowra board
- Council participated in Cowra High Try A Trade Day, hosted weeds education event and information stands at Cowra Show
- Council hosted numerous local work experience students across a range of Council functions
- Council supported TAFE with a number of staff attending courses offered at or by TAFE
- Council continues to advocate for the retention and where possible expansion of activities at the Cowra Agricultural Research Station

Liveability

- Hosted World Peace Day events in September
- Council participated in the commemoration of the Cowra POW Breakout
- Facilitated screenings of Matilda's World Cup performances at Sid Kallas Oval
- Additional shared paths being constructed in Peace Precinct with grant funding
- New plantings and irrigation installed at Bellevue Hill lookout
- Engaged Mova Rasi to complete detailed design for renewal of the Cowra Aquatic Centre.
- Greeted 9,000 visitors to the Cowra Library and supported events at the library
- Conducted 227 events at the Cowra Civic Centre attended by over 5,173 people
- Regular Youth Council meetings held with participation in numerous community events including NAIDOC Week, International Day of Peace and Mental Health month
- Council approved a range of donations to community groups to support their activities during the review period
- A number of high-quality exhibitions held at the Cowra Regional Art Gallery
- Conducted successful Australia Day activities
- A successful Festival of International Understanding was held with Italy the guest nation, with discussions underway with the Indian High Commission for 2025 Guest Nation
- Work commenced on the construction of the upgrade to the Col Stinson Park netball courts and amenities

- Installation and launch of new seating at the Cowra Civic Centre
- Continued to maintain parks, gardens and reserves to high standard
- Mayor and senior staff advocated for improvements to Reflections Holiday Park particularly in relation to the park sewerage system and its integrations with Council's treatment plant
- Completed construction of Evans Street pathway linking through to the Peace Precinct
- Installed new cabins at Caravan Park including an accessible cabin
- \$4.8 million grant funding announced by Federal Government for the refurbishment and redevelopment of the Cowra Aquatic Centre
- 15 new members appointed to the Cowra Youth Council

Community Leadership and Engagement

- Active participation by Councillors and staff in a range of events, policy making forums and professional development opportunities offered by the Joint Organisation, LGNSW, ALGA, Country Mayors and other bodies and forums
- Finalised review of section 355 committees
- 2023 / 2024 Annual Financial Statements showed Council to be in a stable financial position
- Completed biennial Community Satisfaction Survey
- Council met with representatives from village communities
- Trialled customer service hubs at Gooloogong and Woodstock
- Council adopted 2023 / 24 – 2042 / 43 Strategic Asset Management Plan
- Council continued to apply for grants for projects relating to flood recovery and others that are contained within the strategic planning framework
- Regular communications issued over a range of platforms advising of Council projects, events and policy decisions

Business and Industry

- CBD Committee formed and operating. Council appointed a consultant to work with the committee and the wider community to develop a CBD Activation Strategy
- Council conducted a community workshop to inform the CBD Place Vision and Activation Plan. The draft plan was on exhibition at the end of the period
- Continued to maintain and operate the Cowra saleyards and actively promote its use by local growers
- Council provided significant support to Cowra Tourism in the delivery of the 2023 Cowra Christmas Festival with a focus on encouraging the community to shop locally
- Ongoing funding provided to Cowra Tourism
- Continued to lobby for increased mobile phone and NBN coverage in the shire

Transport and Infrastructure

- Council continued working on the rehabilitation of the road work following the 2022 floods
- Continued delivery of funded Roads to Recovery projects
- Council accepted handover of the Wyangala water treatment plant
- Completed works associated with the replacement of George Campbell bridge
- Continued development of Integrated Water Cycle Management plan to guide strategic planning for the water supply network
- Completed upgrades to visitor information centre and Cowra library
- Council continues to advocate for the inclusion of the need for a third crossing of the river in the Cowra township in the NSW strategic planning documents
- Close to final completion of the Billimari bore pipeline project
- Planning continued for the following major infrastructure projects:
 - West Cowra sewer
 - West Cowra drainage
 - Aquatic Centre renewal
- Continued delivery of work on State-owned road network under contract with Transport for NSW

Environmental Sustainability and Stewardship

- Council continues to be a regional delivery point for material collected under the NSW Container Deposit Scheme
- Participated in National Recycling Week
- Participated in the Garage Sale Trail
- Conducted successful annual Recycled Art for Cowra Awards (RAFCA) event
- Council is participating in a Joint Organisation co-ordinated development of a fleet transition plan
- Continued planning for West Cowra stormwater works
- Tender awarded for installation of solar panels at water and sewer treatment plants
- Council adopted Resource and Waste Recovery Strategy
- Conducted Waste 2 Art competition

Reconciliation and Inclusion

- Supported and promoted NAIDOC Week activities
- Continued review of Disability Inclusion Action Plan
- Councillors and senior staff participated in cultural awareness training
- Council adopted an updated Access Incentive Scheme with increased funding available
- Council continues to work on developing a Reconciliation Action Plan

Ruth Fagan
Mayor

Paul Devery
General Manager

Activities of Council

Local Government Act 1993 (Act) Section 428(1) - Within 5 months after the end of (financial) year, prepare a report as to Council's achievements in implementing its delivery program and the effectiveness of the principal activities undertaken in achieving the objectives at which those principal activities are directed.

These items are addressed below.

Overview

Council's operational objectives for the previous 12 months are detailed as follows and reflects the major operational areas for Council for the past one (1) year period, measuring progress across seven distinct future directions:

- ◆ Health & Well-Being
- ◆ Education Training & Research
- ◆ Lifestyle
- ◆ Governance
- ◆ Business & Industry
- ◆ Transport & Infrastructure
- ◆ Natural Resource Management.

Council has varying degrees of responsibility in implementing these objectives, and limited funds with which to operate. The major operational areas of Council for 2023-2024, and its achievements, are set out in the following pages following the Annual Review of the Delivery Program 2022-2023 to 2025-2026 and the Operational Plan 2023-2024.

Executive Summary

The Integrated Delivery Program 2022-2023 to 2025-2026 and Operational Plan 2023-2024, are each based on the Community Strategic Plan and outline how Cowra Council will work towards meeting the goals of the community over the four-year term of elected members and on an annual basis.

The Delivery Program objectives have been set at the beginning of this Council term and will remain substantially unchanged over the four-year period. The Operational Plan actions show how from year to year Council will work towards the Delivery Program objectives. The Operational Plan also includes Council's detailed annual budget and revenue policy including fees and charges.

The integrated planning and reporting provisions of the Local Government Act 1993 require a progress report on the Integrated Delivery Program be provided to the community each six months with a comprehensive final report to be published at the conclusion of each four-year term of office.

This review is for the period 1 July 2023 – 30 June 2024. Whilst the body of the review presents a detailed assessment of performance against objectives, the following summary of significant items is provided with achievements grouped under the seven Key Directions of the Cowra Community Strategic Plan. Significant achievements for the year are as set out on the following pages.

Delivery Program 2022-2023 to 2025-2026, Operational Plan 2023-2024, Six Month Review to 30 June 2024

Local Government Act 1993 (Act) Section 428(3) & Essential Element 5.3 – IP&R Guidelines provides that the Annual Report must be prepared in accordance with Integrated Planning and Reporting Guidelines (IP&R) including Council's progress on the delivery of the service reviews Council has committed to undertake, the results of those reviews and any changes made to the levels of service.

Health & Well-Being (Strategic Theme 1)							
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023	Six Month review to 30 June 2024
						H1. Construct a new hospital facility in Cowra	H1.1 Ensure the new Cowra hospital meets the needs of the community now and into the future
		H1.1. b	Mayor represents Council on the Cowra Health Council.	Mayor attends meetings and provides reporting back to Council as required.	General Manager	Following the change of Mayor in September Cr West has been re-appointed as Council's	Cr West continues to represent Council on the Cowra Health Council.

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2022-2036	4 YEARS DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024					
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Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023	Six Month review to 30 June 2024
						delegate given the current development at the hospital and to provide continuity at this time.	
H2. Provide facilities, infrastructure and programs for health and well-being needs, including disability, mental health and family support services	H2.1 Support Cowra Information and Neighbourhood Centre (CINC), Headspace and other providers in the Cowra Shire community	H2.1. a	Provide rental subsidy to CINC.	Subsidy paid.	Director – Corporate Services	Subsidy paid.	Subsidy paid in first half of financial year.
		H2.1. b	Attend interagency meetings and provide support within available resources.	Meetings attended and assistance provided where requested and able to be resourced.	Director – Corporate Services	Participated in Interagency Email Network. Contributed to International Day of People with a Disability event coordinated by CINC.	Participated in Interagency Email Network. Meeting and coordination with CINC in preparation for Council's participation and activities in NAIDOC Week 2024.
	H2.2 a	Support community-based initiatives for well-being programs and events including Families Week, International Women's Day, Men's Health Week, Carers Week and Mental Health Month.	Support provided within available resources and relevant to Council's role	Director – Corporate Services	Cowra Youth Council hosted 'Embrace Kids' screening to promote body positivity as a Mental Health Month event with support from Headspace, Lifeline and relevant allied health professionals. Consistent promotion and advertising of special days including Carers Week.	Cowra Youth Council supported headspace fundraising activities during Youth Week. Cowra Sport & Recreation Committee commenced planning for 'Cowra Families into Sport' project.	
	H2.3 a	Develop and maintain facilities to provide health	Promote the benefits of walking communities and cycling to residents	Promotion undertaken,	Director – Infrastructure & Operations	Pedestrian and cycleway projects	Completed programs:

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2022-2036	4 YEARS DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024					
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Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023	Six Month review to 30 June 2024
	and well-being benefits in Cowra Shire.		and visitors and seek funding for projects identified in the Pedestrian and Cycling Plan.	Funding applications submitted.		underway or completed: <ul style="list-style-type: none"> • Valley View shared pathway • Evans Street shared pathway Application for shared pathways in Woodstock and Wyangala submitted under the NSW <i>Get Active</i> program.	<ul style="list-style-type: none"> • Carobean Avenue pathway, accessible carpark and picnic area. • Evans Street stage 1 & 2 pathway Valley View. Underway: <ul style="list-style-type: none"> • Cowra Sculpture Park. Application for shared pathways in Woodstock and Wyangala unsuccessful.
	H2.4 Provide companion animal services across the shire.	H2.4. a	Consider a subsidised companion animal incentive scheme for de-sexing, microchipping, registration and vaccination.	Investigation undertaken and report to be provided to Council for consideration.	Director – Environmental Services	Discounted desexing and vaccination vouchers are available to concession and pension card holders from the RSPCA and local veterinary practices. Council is on the Animal Welfare League's waiting list to attend Cowra with their vaccination and micro-chipping services to any residents who own companion animals in Cowra.	Discounted desexing and vaccination vouchers are available to concession and pension card holders from the RSPCA and local veterinary practices. Council is on the Animal Welfare League's waiting list to attend Cowra with their vaccination and micro-chipping services to any residents who own companion animals in Cowra.

Health & Well-Being (Strategic Theme 1)

<p>COMMUNITY STRATEGIC PLAN 2022-2036</p>	<p>4 YEARS DELIVERY PROGRAM 2022-2023 to 2025-2026</p>	<p>1 YEAR OPERATIONAL PLAN 2023-2024</p>					
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Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023	Six Month review to 30 June 2024
		H2.4. b	Maintain, develop and promote leash-free areas.	<p>Maintenance and promotion undertaken.</p> <p>Erect appropriate directional signage.</p>	Director – Environmental Services	<p>Directional signage was placed on hold due to outbreaks of Parvovirus. As the peak for this has ended, signage will be put in place.</p> <p>Regular promotion of impounded pets, services, announcements and news on social media, web and media.</p>	<p>Signage for the dog park has been installed and the area maintained.</p> <p>Impounded companion animals are regularly advertised on social media.</p>
		H2.4. c	Provide a companion animal re-homing program.	Program continues. Council utilises services of several rehoming agencies across the state.	Director – Environmental Services	<p>Program has continued, utilising rehoming organisations across the country. Rehoming totals July-December 2023 are:</p> <p>Dogs:</p> <p>17 Released back to owners;</p> <p>13 rehomed / sold from pound;</p> <p>14 released to rehoming organisations.</p> <p>Cats:</p>	<p>Program has continued, utilising rehoming organisations across the country. Rehoming totals January – June 2024 are:</p> <p>Dogs:</p> <p>32 Released back to owners;</p> <p>16 rehomed / sold from pound;</p> <p>35 released to rehoming organisations.</p> <p>Cats:</p> <p>3 released back to owners;</p>

Health & Well-Being (Strategic Theme 1)

<p>COMMUNITY STRATEGIC PLAN 2022-2036</p>	<p>4 YEARS DELIVERY PROGRAM 2022-2023 to 2025-2026</p>	<p>1 YEAR OPERATIONAL PLAN 2023-2024</p>					
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Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023	Six Month review to 30 June 2024
						<p>2 released back to owners;</p> <p>6 rehomed / sold from pound;</p> <p>14 released to rehoming organisations.</p>	<p>19 rehomed / sold from pound;</p> <p>39 released to rehoming organisations.</p>
		H2.4.d	Undertake improvements to the Cowra pound facility.	Improvements completed within time and on budget,	Director – Environmental Services	Improvements to Council’s impounding facility have commenced including the provision of air conditioning to cat enclosure and upgrading of power supply systems. Additionally, supplementary protective equipment and measures have been installed at the pound.	Quotations have been sought to enable comprehensive upgrading works to be undertaken to Council’s pound.
	H2.5 Provide opportunities for Council staff to participate in a range of health and well-being programs.	H2.5.a	Administer health programs for employees and adequately resource appropriate health and well-being initiatives.	<p>Maintain Employee Assistance Program.</p> <p>Deliver annual skin clinics and annual flu vaccinations.</p> <p>Deliver other identified programs within available resources.</p>	General Manager	<p>Continued the onsite counselling for staff which is utilised by staff once a month with consistent take-up. Skin checks were carried out for staff in September. Capital Health Care carried out general health checks for staff in July.</p> <p>Continued Audio Testing</p>	<p>Annual Skin checks have been scheduled for September 2024.</p> <p>General health checks are scheduled for July 2024.</p> <p>Continued audio testing for those working in identified risk areas, as part of the required WHS health monitoring.</p>

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2022-2036	4 YEARS DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023	Six Month review to 30 June 2024
						for identified staff in December. Engaged Lifeline Central West as our new Employee Assistance Provider commencing in July.	Lifeline Central West continues to provide Council EAP services, supported by monthly onsite counselling service for staff. Administration of Staff Wellbeing Reimbursement Program which provides assistance to staff for expenses incurred in undertaking an eligible wellness activity.
	H2.6 Ensure work, health and safety of both Council staff and others in the workplace.	H2.6.a	Review and monitor work, health and safety issues in the workplace on an ongoing basis.	<p>Maintain an effective relationship with StateCover Mutual Workers Compensation insurers to ensure all cases are managed effectively thus minimising Council's liability.</p> <p>Comply with all relevant legislation and subsidiary codes to provide a safe working environment and protection of the public and within reasonable budget limits provide resources necessary to meet requirements.</p> <p>Ensure WHS provisions are considered for the purchase of goods and services for Council operations.</p>	Director – Corporate Services	<p>HR continued to work closely with Statecover in managing all Worker's Compensation Claims, particularly return to work coordination. All injuries and incidents are recorded and investigated appropriately.</p> <p>The 2022 / 2023</p> <p>Statecover report received during the review period provided very pleasing results for Council.</p>	HR continued to work closely with Statecover in managing all Worker's Compensation and has at the end of June relocated WHS under the HR team to provide better management of the work, health and safety of our workplace.

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2022-2036	4 YEARS DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024					
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Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023	Six Month review to 30 June 2024
				Support Council's Work Health & Safety Committee.		<p>Council bettered the region, the Office of Local Government category and the entire Statecover group average in the following benchmarks:</p> <ul style="list-style-type: none"> • Claim frequency using employee numbers • Claim frequency using Council wages • Return to Work performance • Percentage of claims reported within 48 hours. <p>Council's WHS Committee is taking a greater role in the Statecover Self-Audit and ensuing Action Plan.</p>	
	H2.7 Inspect and enforce health standards through a regular food shop inspection program.	H2.7.a	Maintain a food shop inspection program that is proactive and educational and also responds appropriately to breaches of health standards.	All high-risk food premises in the shire inspected in accordance with regulatory requirements and necessary compliance action taken.	Director – Environmental Services	Ad hoc inspections undertaken as required. Annual inspection program scheduled for May 2024.	Council's Annual Inspection program has been undertaken.

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2022-2036	4 YEARS DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024					
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility
H3. Collaborate with education and health providers to attract and retain health professionals in the Shire.	H3.1 Support initiatives to attract and retain health professionals.	H3.1. a	Provide support to the Cowra Medical Centre Associates ANU program and other providers as requested.	Mayor and Councillors attend meetings as requested.	General Manager	Council hosted a Mayoral Reception for ANU Medical Students.	Council hosted a Mayoral Reception for medical students from University of Notre Dame (Sydney).
		H3.1. b	Liaise with Central NSW Joint Organisation and participate in regional initiatives to attract health professionals to the region.	Active participation in any initiatives undertaken.	General Manager	Cr West and Cowra Business Officer remain active members of the Cowra Health Council and attend regular meetings that facilitate / advocate for better health outcomes for the Cowra Community. Following attendance by Councillors at a Regional Forum in Forbes in October, the General Manager & business officer met with the Rural Doctors Network to discuss and map potential support / advocacy Council could engage with to improve the "state of play".	Cr West and Cowra Business Officer remain active and engaged on the Cowra Health Council. The Mayor, General Manager and business officer met with Rural Doctor's Network representatives in June where findings of the Local Government Association program were presented for feedback. Efforts and lobbying in this space remain ongoing.
		H3.1. c	Liaise with local medical professionals to provide support for attraction of workforce.	Meet with local medical representatives and provide support as agreed.	General Manager	The Mayor and GM have met separately with local practitioners who are	Contact has been made with Michael McCormack's office with the idea of having

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2022-2036	4 YEARS DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024					
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Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023	Six Month review to 30 June 2024
						concerned at the future of GPs within the Cowra area. Council's primary role is as an advocate and practitioners have been requested to provide specific policy areas for Council to undertake advocacy.	him come to Cowra and meet with health practitioners to hear directly the issues they are facing.
H4. Support and encourage volunteering within the community.	H4.1 Increase awareness of volunteering activity, needs and opportunities in the community.	H4.1. a	Publicise links to State government volunteering websites.	Publicity undertaken.	General Manager	Promoted National Volunteering Week as well as other volunteer focused events.	Publicity of Council Section 355 Committees through Volunteers Week to acknowledge and promote their voluntary contribution to the community.
	H4.2 Continue to support the community through provision of Community Strategic Plan funding	H4.2. a	Provide funding for projects that meet Community Strategic Plan objectives through the Community Grants Scheme.	Funding delivered and projects implemented.	General Manager	Cowra Community Grants Round 1 2023 / 2024 successfully completed. 22 applications completed. 19 applications funded totalling \$25,566.	Cowra Community Grants Round 2 2023 / 24 successfully completed. 21 applications received. 15 applications funded totalling \$17,373.00.
H5. Partner with and seek advice from the local Indigenous community and Indigenous health -care services to improve health outcomes.	H5.1 Liaise with local health and Indigenous groups to increase awareness of health challenges.	H5.1. a	Meet with Cowra Local Aboriginal Land Council, Weigelli, Western NSW Health and local schools.	Meetings held and desired actions supported within resources.	General Manager	No further action on this objective during the period.	No further action on this objective during the period.

Health & Well-Being (Strategic Theme 1)

COMMUNITY STRATEGIC PLAN 2022-2036		4 YEARS DELIVERY PROGRAM 2022-2023 to 2025-2026		1 YEAR OPERATIONAL PLAN 2023-2024			
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023	Six Month review to 30 June 2024
H6. Provide for future aged care needs and support services. Promote an active retirement.	H6.1 Coordinate and support programs for seniors.	H6.1.a	Organise events for Seniors Week.	Events conducted with good participation.	Director – Corporate Services	Initiated planning and preparations for 2024 Seniors Week including facilitating two meetings of the Organising Committee. Draft program prepared. Work continues in preparation for events to be held from 11-24 March 2024.	A successful 2024 Seniors Festival Program with the theme 'Reach Beyond' was held from Monday 11 to Sunday 24 March 2024. A collaboration between 15 community organisations, the Festival delivered many free and discounted activities, workshops, and performances for seniors across the Cowra Shire.
	H.6.2 Advocate for aged care needs.	H.6.2.a	Liaise with aged care providers, other relevant providers and advocate for their needs and services.	Meetings held and advocacy undertaken if required.	General Manager	The Mayor and General Manager met with Aged Care representative during November 2023.	No further action during the review period.

Innovation and Education (Strategic Theme 2)							
COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024					
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility
11. Make Cowra Shire a learning community	11.1 Support establishment of Country Universities Centre	11.1.a	Provide support within resources to facilitate establishment of a Cowra-based Country Universities Centre (CUC).	Council to assist the CUC where possible with knowledge and expertise to support the ongoing operations of the Centre within budgets.	Director – Corporate Services	<p>Council endorsed an official Council representative on the CUC Cowra Region Board (Cr Judi Smith).</p> <p>Council support for the CUC acknowledged in the CUC's 2023 Annual Report. First year operations for the Centre exceeded targets for student registrations.</p>	<p>Councillor representative continues to fill a Director position on the CUC Cowra Region Board.</p> <p>Council support provided on HR issues and recruitment of new Learning Skills Advisor for the Centre.</p>
	11.2 Support initiatives that seek to educate the community.	11.2.a	Encourage and support expos eg Cowra Show exhibit, weeds expo, careers days	Support provided within available resources.	General Manager	<p>Council information stands delivered at the Cowra Spring Show.</p> <p>Successful participation across Council functions in Cowra High School's Try A Trade Day in August 2023. Promoted via Council's social media pages.</p> <p>Council's Biosecurity Officers have hosted multiple public information days for weed identification and eradication.</p>	No specific actions during this period.

Innovation and Education (Strategic Theme 2)								
COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024						
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023
							Council hosted National Tree Day in July 2023, including participation with local schools.	
	11.3 Support the local school education sector	11.3.a	Meet with local school reps and advocate for needs as appropriate.	Meetings held and advocacy undertaken.	General Manager	No meetings during the period. Local students carried out work placements during the period at the Depot Workshop and Parks & Gardens.	No meetings held during the period.	
	11.4 Advocate for increased activity at Cowra TAFE and from other service providers.	11.4.a	Advocate for an appropriate range of courses at Cowra TAFE and from other service providers to meet community demands.	Liaise with local businesses, schools and TAFE to determine needs and lobby TAFE and relevant MPs to seek delivery of those courses through Cowra TAFE or other service providers.	General Manager	<p>Council continues to utilise TAFE courses for the professional development of staff and meeting requirements for compliance training.</p> <p>Council continues to advocate for the delivery of "skills in need" training to be done at Cowra TAFE, focusing on the development of opportunities for school leavers within the Cowra catchment.</p>	<p>The Council continues to use TAFE courses for staff professional development and compliance training.</p> <p>The Country Universities Centre (CUC) in Cowra establishes a dedicated learning hub for our region, offering students free access to high-speed internet, modern technology, and on-site</p>	

Innovation and Education (Strategic Theme 2)								
COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024						
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023
							The Country Universities Centre (CUC) in Cowra creates a dedicated learning and study space / hub for our region. It continues to provide students with free access to high-speed Internet, modern technology, and general in loco learning support.	learning support.
I2. Support initiatives to increase education and training outcomes for local Indigenous people.	I2.1 Investigate opportunities for Council to support Indigenous education and skills training.	I2.1.a	Ensure consideration in development of Reconciliation Action Plan.	Demonstrated consideration of this objective and identified strategies adopted.	General Manager	Will be considered during ongoing development of RAP. Discussions have been held at a staff level to look at opportunities throughout 2024.	Will be considered during ongoing development of RAP. Discussions have been held at a staff level to look at opportunities throughout 2024.	
I3. Support innovation and research.	I3.1 Support the Cowra Agricultural Research Station.	I3.1.a	Liaise with the Research Station and support efforts to increase activity at the station.	Meet with research station representatives and provide support as required.	General Manager	Council continues its support and advocacy for the use and expansion of the facility at every opportunity.	No specific action during the review period.	

Liveability (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024					
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility
L1. Build understanding and communication of Cowra Shire's rich history, vibrant future and leadership in international understanding and cultural diversity.	L1.1 Conduct annual Festival of International Understanding	L1.1.a	Plan and deliver 2024 Festival of International Understanding.	Festival conducted with good community support and involvement.	General Manager	Representatives from the Italian Embassy visited Cowra for an official launch. Planning has been ongoing with the Italian Embassy.	Planning for the 2025 Festival is underway, with the Indian High Commission approached to be Guest Nation.
	L1.2 Conduct annual Australia Day celebrations.	L1.2.a	Work with Australia Day committee to deliver Australia Day activities.	Events conducted with good community support and involvement.	Director – Corporate Services	Planning well underway for January 2024 event.	2024 Australia Day events were successfully delivered. Grant funding secured from the National Australia Day Council enabled Council to live stream the Australia Day Service and engage a videographer to produce video profiles of the Award nominees that were played during the service. The Australia Day 2024 School Literacy Competition to design a Cowra Shire Promotional Poster had a good response. Community events, including the free community breakfast, historic vehicle display, family golf day, bowls competition

Liveability (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024						
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023
								and social tennis all drew good crowds.
	L1.3 Support the Cowra Historical Society and Cowra Family History Group.	L1.3.a	Liaise with groups and provide support within available resources.	Liaison undertaken and support provided as required.	Director – Corporate Services	Support provided upon request. No activity in last 6 months.	Partnership established with Cowra Family History Group to run workshop for 2024 Seniors Festival.	
	L1.4 Support annual commemoration of POW Breakout.	L1.4.a	Support POW Breakout Association in staging of annual commemorations.	Support provided within resources and feedback from event participants is positive.	General Manager	Recorded, promoted and assisted in the 79 th POW anniversary in Aug 2023. Met with committee to discuss planning for the 80 th Anniversary.	Planning underway for 80 th Anniversary in August 2024.	
	L1.5 Continue to foster and develop the Cowra / Japan relationship.	L1.5.a	Council delegation travel to Japan to further Cowra-Japan relationship.	Delegation visit conducted, meeting with relevant Japanese people and groups. Visit undertaken within allocated budget.	General Manager	Council resolved to send a small delegation in April 2024 and planning is well underway for that visit.	Delegation travelled to Japan in April 2024. Staff exchange scheduled for the second half of 2024.	
		L1.5.b	Support the Japanese Garden & Cultural Centre within available resources.	Support provided within available resources.	General Manager	Support provided when requested.	Support provided when requested.	

Liveability (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024					
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility
		L.1.5.c	Mayor represents the Council on the Japanese Garden & Cultural Centre Board and reports to Council as required.	Meetings attended and reports provided as appropriate.	General Manager	Following the change of Mayor in September Cr West has been re-appointed as Council's delegate to provide continuity at this time.	Council is represented on the Board by Cr West.
L2. Continue to develop our leisure and cultural facilities and infrastructure and protect and enhance our natural environment.	L2.1 Undertake asset renewal of Cowra Aquatic Centre.	L2.1.a	Work with consultants to finalise design and construction specification.	Tender for hydraulic, mechanical and structural design of all planned work packages. Designs completed.	Director – Infrastructure & Operations	Engaged Mova Rasi to complete detailed design. In progress with intention to complete by end May 2024.	Detailed design completed by Mova Rasi. Currently moving towards project risk review and tender for construction design and construction works. Grant funding received.
	L2.2 Deliver projects identified in adopted Sport and Recreation Plan.	L2.2.a	Undertake the redevelopment of Col Stinson Park netball facility.	Construction of new amenities completed.	Director – Infrastructure & Operations	Construction underway.	Construction continued during the period with completion scheduled for September 2024.
	L2.3 Work with the Sport and Recreation Committee to support and promote sporting and recreation groups across the Shire.	L2.3.a	Committee meets regularly and provides recommendations to Council as required.	Meetings held and regular reports provided to Council.	Director – Corporate Services	Matilda's World Cup outdoor community screenings (3) held in July in partnership with Cowra Junior Soccer Club. Cowra Sports Network	The Cowra Sport & Recreation Committee continues to meet and has commenced planning for a free Family Sports Day to be held in October.

Liveability (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024						
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023
							evening held in August with 5 guest speakers from State and local organisations. Event was well received by community sports representatives (25) in attendance. Committee AGM and General Meeting held in September.	The day will provide kids and their parents the opportunity to try a range of different sporting activities offered in Cowra.
	L2.4 Develop the Peace Precinct in accordance with the adopted masterplan.	L2.4. a	Seek funding and implement identified projects within the masterplan.	Grant applications submitted where appropriate.	General Manager	Grant funding is being used to provide additional walking paths and parking area.	Valley View paths completed and construction of paths within Sculpture Park to commence early in the 2024 / 2025 financial year.	
		L2.4. b	Maintain and grow the existing features of the Peace Precinct including: <ul style="list-style-type: none"> • Sculpture Park • Nature-Based Adventure Playground • POW campsite. 	Maintenance undertaken to maintain current high standard of presentation.	Director – Infrastructure & Operations	Maintenance ongoing. New plantings and irrigation installed at Bellevue Hill lookout.	Bellevue Hill lookout tower paving removed and new concrete poured, Sculpture Park pathways underway. Ongoing maintenance continues.	
	L2.5 Develop the Lachlan River Precinct as a major focal point	L2.5. a	Pursue funding and implement when adequate resources are available the	Works completed as funds become available	Director – Infrastructure & Operations	Shared pathway, picnic facilities and carparking being	Construction of shared pathway, picnic facilities and	

Liveability (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024						
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023
	for passive recreation.		following initiatives from the Lachlan River Precinct Masterplan: <ul style="list-style-type: none"> Investigations into providing better pedestrian access across the Lachlan River 				constructed with NSW Government funding.	carpark completed.
	L2.6 Provide recreation opportunities through the provision of attractive parks and gardens.	L2.6. a	Maintain parks and gardens to a high standard for all recreation users.	Parks maintained to current high standard.	Director – Infrastructure & Operations	Ongoing.	Ongoing. New digital irrigation system currently being installed across all sites to improve control and water saving.	
		L2.6. b	Prepare a plan to review levels of service, renew and upgrade of Brougham Park.	Review undertaken and renewal plan adopted.	Director – Infrastructure & Operations	No action during the period.	No action during period.	
	L2.7 Support and provide good quality facilities to meet the needs of sporting and recreational clubs and users.	L2.7. a	Maintain Council sporting fields for all sporting associations in Cowra.	Sportsfields maintained to current high standard.	Director – Infrastructure & Operations	Ongoing. Edgell Park drainage works and top-dressing complete January 2024.	Ongoing. Change rooms at West Cowra Rec ground upgraded to include a private change area.	
		L2.7. b	Support Cowra Showground Trust in their efforts to maintain and improve the facility.	Provide annual contribution to Showground Trust. Lobby relevant Members of Parliament for funding to maintain and improve facility.	General Manager	Funding provided in accordance with budget allocation.	Funding provided in accordance with budget allocation.	

Liveability (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024						
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023
	L2.8 Maintain and operate the Cowra Caravan Park to its current high standard.	L2.8. a	Complete design review of proposed Stage 2 upgrade works.	Design works and scope of project finalised, including final cost estimate.	Director – Infrastructure & Operations	Amended Caravan Park Masterplan adopted October 2023.	No further action on design review.	
		L2.8. b	Maintain and operate the Cowra Caravan Park to its current high standard.	Park maintained and positive feedback received.	Director – Infrastructure & Operations	Cabins reopened December 2023. Tender closes end January 2024 for the three additional cabins.	New cabins installed. Manager's residence and grounds maintenance carried out while Caravan Park was closed.	
	L2.9 Investigate options for the remodeling of the public amenities at Olympic Park.	L2.9. a	Liaise with relevant groups and businesses to develop scope for asset renewal.	Liaison undertaken and project scope for project adopted.	Director – Infrastructure & Operations	Options report provided to Council November 2023.	No further action during the review period.	
	L2.10 Continue to maintain and develop the Cowra Regional Art Gallery	L2.10 . a	Develop, present and promote a diverse program of high-quality exhibitions, public events and workshop activities at the Cowra Regional Art Gallery. Implement a Gallery Foundation / Arts Trust to support the ongoing development of the Art Gallery and Collection (including the Sculpture Park).	Two-year forward exhibition program developed and implemented. Use established Council publications and media to promote.	Director – Corporate Services	The Gallery presented seven exhibitions during the period. While the World Waits; Little Nothings; Nationalism in the Wake of COVID; Robyn Stacey: as still as life; The Calleen Art Award 2023; upstART 2023 The National Photographic Portrait. Exhibition events included	The regional gallery conducted an integrated cultural program including six innovative and diverse exhibitions, many from major collecting institutions and art organisations across a broad range of contemporary art practices, as well as in-house curated exhibitions and opening events with guest speakers over the past 6 months.	

Liveability (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023	Six Month Review to 30 June 2024
						Art After Dark-craft makers film festival; five public openings with guest speakers; and four floor talk events.	Program Highlights include; <i>January</i> National Photographic Portrait Prize, Summer Art Workshops for Children (7 to 12 years old). <i>February</i> Operation Art (NSW Dept of Education (an outreach project in the Cowra Library), Behind the Lines: The Year of Political Cartoons 2023 plus guest speakers. <i>March</i> Heritage Artworks and Objects by Italian POWs Cowra (pop-up exhibition during the Festival of International Understanding) special guest - Italian Ambassador, <i>April</i> Dobell Drawing Prize #23 plus guest speakers. Call for entries Calleen Art Award (closing July), <i>May / June</i> Art After Dark - Collection guest speaker / dinner event. Collection in Focus: Highlights from the past 12 months.

Liveability (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024						
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023
			L2.10 .b	Prepare plans for the redevelopment of the Cowra Regional Gallery.	Plans finalised and adopted by Council.	Director – Corporate Services	Council presented with draft redevelopment plans in November. Further analysis required including estimates of ongoing costs.	No further action.
		L2.11 Develop the Civic Square Cultural Precinct	L2.11 .a	Seek funding to continue to progress Civic Square masterplan design.	Funding applications lodged where applicable.	Director – Environmental Services	No funding opportunities have been available.	Funding is being sought and grant applications will be lodged as appropriate.
		L2.12 Maintain and improve the Cowra Civic Centre.	L2.1 2.a	Develop, present and promote a diverse program of high-quality events, workshops, activities and entertainment at the Cowra Civic Centre.	Performance measured by growth in utilisation and attendance. Operations are within budget.	Director – Corporate Services	In the last 6 months the Civic Centre had 5,173 people attend 227 events. This equated to a 74% utilisation rate over the period. Awarded contract for major renovations project.	Completion of major renovations. 7,142 attendance days over last six months. Of the 181 days the Civic Centre was open during the review period (otherwise closed for renovations), there were 130 events, making a utilisation rate of 71.82%.
		L2.13 Maintain and improve facilities at the Cowra Library.	L2.1 3.a	Continue liaison with Central West Libraries (CWL) to maintain and operate the facility.	Funding pursued for identified improvements. Attend and participate in CWL meetings.	Director – Corporate Services	9,002 visitations made to the library over the 6 months. This included a 1-month closure in Oct / Nov for renovations – flooring and new movable shelving.	10,896 visitations to the Library in the six-month period. Renovations to front counter, new storage area, air conditioner replacement and installation of new book locker completed.

Liveability (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024						
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023
L.2. Recognise and grow the talent in our community.	L2.14 Develop the Cowra Sculpture Park as a major attraction within Cowra.	L.2.1 4.a	Subject to funding, undertake works and develop the collection of sculptures in accordance with the masterplan.	Ongoing promotion of the sculpture park and the development of a program to increase the collection.	Director – Corporate Services	Bespoke display signage for all sculptures in the Sculpture Park completed.	Meeting of the Central West Zone of the NSW Public Library Association held in April 2024.	Liaising with donors to acquire an additional three sculptures during 2024.
	L2.15 Lobby the NSW Government to develop and invest in the Wyangala State Recreation Park.	L.2.1 5.a	In conjunction with Cowra Tourism, lobby the relevant Ministers and local members to fund improvements for the Park.	Advocacy undertaken.	General Manager	This matter has been listed to be raised with the local member and to write to the Minister for Crown Lands.	This matter has been raised with the local Member. Meetings being arranged to discuss Park sewerage system and integration with Council sewer treatment plant.	
	L2.16 Update and adopt a new Cultural Plan.	L.2.16 .a	Consult with relevant groups and community to review and update the Cowra Council Cultural Plan.	Plan reviewed, updated and adopted by Council.	Director – Corporate Services	Draft revised Cultural Plan prepared in consultation with Councillors, Civic Centre and Gallery staff. A draft is expected to be presented to Council in early 2024.	Draft revised Cultural Plan presented to Council. Further work to be undertaken on the Plan to meet Council requirements.	
	L3.1 Continue to support the Cowra Youth Council.	L3.1. a	Coordinate Youth Week activities. Undertake leadership development activities.	Youth Week events delivered. Leadership activities undertaken	Director – Corporate Services	Youth Week scheduled for April 2024. Preliminary discussions on ideas for activities. Youth Week grant	15 members were appointed to the 2024 Cowra Youth Council (CYC) with regular meetings and	

Liveability (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023	Six Month Review to 30 June 2024
						<p>application submitted.</p> <p>Youth Council leadership development ongoing through mentoring and support in planning and delivering events.</p> <p>Cowra Youth Council (CYC) hosted the Cowra Youth Peace Forum for the Int Day of Peace in partnership with the World Peace Bell Assoc (Sept).</p> <p>In response to their concerns about the impact of body image on children and young people, the CYC hosted the 'Embrace Kids' Body Positivity Day (Oct). The event was attended by close to 400 students from years 5-9 and supported by headspace, Lifeline and Eating Disorder Coordinators from the Local Area Health Service.</p> <p>The annual CYC Mayoral Reception was held in December</p>	<p>workshops held.</p> <p>The CYC has been very active during this period with activities including:</p> <ul style="list-style-type: none"> - participating in Cowra Swimming Club's Business House Relay. - Partnering with the Cowra Rotary Club to run the Cowra Duck Races at the Cowra Festival. - Delivering a program of Youth Week activities including a successful Trivia Night - Participating in the ANZAC Day March and baking ANZAC biscuits to hand out at the ceremony - Coordinating the Cowra Youth Senbazuru Project in preparation for the Cowra Breakout 80th Anniversary.

Liveability (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024						
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023
							2023 with members receiving certificates acknowledging their achievements.	
	L3.2 Maintain donations policy to support community development.	L3.2.a	Respond to requests for donations in accordance with the Policy. Promote the Policy with relevant community organisations.	Requests are processed in accordance with Policy and submitted to Council as received.	Director – Corporate Services	Ongoing. Numerous donations for social and sporting events in 2023 inc. Cowra Golf Open. Donations regularly put to Council for determination.	Eight donations were provided to various community groups during the six-month period.	
L4. Develop and provide programs to meet the needs of Cowra Shire's young people.	L4.1 Build capacity of Cowra's young people to participate in community life.	L4.1.a	Host annual Youth Leadership Training Workshop	Training workshop conducted.	Director – Corporate Services	Cowra Youth Council members participated in community events for NAIDOC Week (July), International Day of Peace commemorations (Sept), Mental Health Month (Oct), the International Day of People with a Disability (Dec), and the Christmas Street Festival (Dec). Their involvement strengthened their community networks and raised their profile within the community, whilst making a	Cowra Youth Council (CYC) members participated in community events for the Cowra Festival (March) and ANZAC Day (April). The CYC coordinated NSW Youth Week in Cowra, providing a wonderful opportunity to learn about community engagement, expand their talents and build self-confidence.	

Liveability (Strategic Theme 3)

COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024						
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023
							meaningful contribution to community life.	
							Cowra Youth Peace Awards conducted in conjunction with the International Day of Peace (Sep) to recognise and encourage young people's contribution to community.	
	L.4.2 Support the principles of Justice Reinvestment.	L.4.2. b	Advocate for a trial of a Justice Reinvestment program in Cowra Shire.	Advocacy undertaken.	General Manager	No further action on this objective during this period.	Funding has been received by Cowra Information and Neighbourhood Centre (CINC) to undertake a pilot project.	
L5. Maintain a planning framework that responds to community needs.	L5.1 Regularly review planning controls.	L5.1. a	Monitor changes in planning legislation and provide appropriate advice to Council.	Reports provided to Council as required.	Director – Environmental Services	Policies are continuing to be reviewed and modified where legislative changes require. Lodged funding submission to undertake strategic planning for housing constraint and opportunities within Cowra.	A review of Cowra DCP has commenced; Council's Strategic Planning team have commenced the preparation of the Cowra Housing Strategy. Community engagement commenced on 28 June 2024.	
L6. Develop a community where people are welcomed from all walks of life and feel safe and secure.	L6.1 Support activities of local Police and relevant community organisations to improve	L6.1. a	Advocate for a 24-hour police station in Cowra.	Write to relevant members of parliament, Conduct regular meetings with Chifley Local Area Command	General Manager	This matter continues to be raised with the local member. Canobolas LAC briefing	This matter continues to be raised with the local member.	

Liveability (Strategic Theme 3)							
COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023	Six Month Review to 30 June 2024
	community safety.			(LAC), local community organisations and other relevant groups.		scheduled for December 2023 to be re-scheduled for early 2024.	
	L6.2 Improve how we welcome new residents to our community.	L.6.2. a	Conduct welcome events for new residents.	Conduct a minimum of two events	General Manager	No event held due to lack of resources. It is planned to hold an event in the first half of 2024.	No event held due to lack of resources.

Community Leadership and Engagement (Strategic Theme 4)							
COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024					
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility
C1 Develop and model leadership skills across the community.	C1.1 Continue to develop Council's relationship with other government bodies.	C1.1.a	Maintain relationship with key local government bodies such as Central NSW Joint Organisation (CNSWJO), Local Government NSW (LGNSW) and Australian Local Government Association (ALGA).	Attend and participate in relevant meetings, seminars and conferences.	General Manager	Councillors and staff have been actively attending and participating in a range of professional development, policy making and networking events conducted by CNSWJO, LGNSW, ALGA, Country Mayors and other industry bodies.	Councillors and staff have been actively attending and participating in a range of professional development, policy making and networking events conducted by CNSWJO, LGNSW, ALGA, Country Mayors and other industry bodies.
	C1.2 Ensure Council's Section 355 Committees (s355), focus groups and advisory bodies are relevant and provide appropriate community involvement.	C1.2.a	Ensure committees meet regularly and provide minutes and recommendations to Council.	Meetings held and regular reports / recommendations provided to Council.	General Manager	Committees meet regularly and minutes are reported to Council.	Committees meet regularly and minutes are reported to Council.
		C1.2.b	Finalise review of Section 355 Committees	Review completed and any recommended changes to structure or delegations implemented.	General Manager	Review completed. Council decided not to make any changes to number and composition of committees.	Review completed. Council decided not to make any changes to number and composition of committees.
	C1.3 Work with Council s355 committees.	C1.3.a	Provide administrative support and respond to recommendations in a timely manner.	Administrative support provided within available resources. Minutes provided to Council for consideration.	General Manager	Support provided within available resources. Minutes of meetings reported to Council.	Support provided within available resources.

Community Leadership and Engagement (Strategic Theme 4)

COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024					
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility
		C1.3 .b	Provide Councillor Delegates to Council Sections 355 committees.	Regular attendance by Councillor representatives.	General Manager	Committee delegates re-allocated in November following September Mayoral election.	Councillor representatives attend allocated meetings.
	C1.4 Provide support for the continued professional development of Councillors.	C1.4 .a	Provide details of training / skill / professional development opportunities to Councillors.	Performance development plans completed in line with regulatory requirements. Council takes adequate measures to ensure objectives identified here are met.	General Manager	Council achieves this objective primarily by providing regular workshops and information sessions to Councillors on matters relevant to their role in the Cowra Council context. In addition, Councillors are regularly advised of and encouraged to attend a wide range of industry seminars and conferences both online and in-person. Investigations underway to formalise professional development plans for Councillors.	Council achieves this objective primarily by providing regular workshops and information sessions to Councillors on matters relevant to their role in the Cowra Council context. In addition, Councillors are regularly advised of and encouraged to attend a wide range of industry seminars and conferences both online and in-person. Investigations underway to formalise professional development plans for Councillors.
	C1.5 Build capacity in the local volunteer sector.	C.1. 5.a	Undertake workshops on grant writing and meeting procedure and provide information on available grant opportunities.	Workshops conducted.	General Manager	Grant writing workshops presented by Council's Grants and Executive Projects Officer bi-annually.	Next community bi-annual grant writing workshop will be presented by Council's Grants and

Community Leadership and Engagement (Strategic Theme 4)

COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024						
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023
							Next training sessions due in second half of 2024. Grant training provided in conjunction with Sport and Recreation Committee Information and Networking Night – 27 July 2023.	Executive Projects Officer in the second half of 2024. Date to be confirmed following consultation with Council Community Development Officers.
	C1.6 Support and contribute to the development of Village organisations.	C.1.6.a	Meet at least annually with representatives of villages to discuss issues of importance to each community.	Joint meeting of village representatives and Councillors held at least once per year.	General Manager	New format of joint meeting with village representatives held in November 2023.	Councillors as village delegates and staff as required in regular liaison with village reps on issues of importance to each village.	
C2. Engage with our community, in a variety of ways, to increase awareness of key issues and ensure better project and service delivery outcomes.	C2.1 Maintain and improve appropriate mechanisms to consult with the community and other stakeholders and provide information on Council decisions, services and initiatives.	C2.1.a	Issue regular communication informing the community of Council decisions, activities and programs in line with the adopted Community Engagement Strategy.	Community survey indicates improved satisfaction with Council's information dissemination. Website and social media analytics. Increase email subscribers.	General Manager	Media releases issued covering key outcomes of Council meetings. A summary of decisions from each Council meeting is distributed via social media and website, and sent to Central West media contacts. Council Noticeboard published each week in both the Cowra Guardian and the Cowra Phoenix. Also	Media releases issued covering key outcomes of Council meetings. A summary of decisions from each Council meeting is distributed via social media and website, and sent to Central West media contacts. Council Noticeboard published each week in both the Cowra Guardian and the Cowra Phoenix. Also	

Community Leadership and Engagement (Strategic Theme 4)

COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024					
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Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023	Six Month Review to 30 June 2024
						<p>published to Council's website</p> <p>and social media pages, sent to Central West media, as well as being sent to all Council staff.</p> <p>Regular updates and posts made to Council's Facebook.</p> <p>Cross-promotion across the Cowra Aquatic Centre, Cowra Civic Centre, Cowra Art Gallery, Cowra Saleyards and Central West Libraries Facebook pages.</p> <p>Council's meetings continue to be recorded and uploaded to website.</p> <p>Approximately 28,000 sessions were recorded on Council's website.</p> <p>Facebook followers grew by 10% during the period.</p> <p>In line with the recent Community Satisfaction</p>	<p>published to Council's website</p> <p>and social media pages, sent to Central West media, as well as being sent to all Council staff.</p> <p>Regular updates and posts made to Council's Facebook.</p> <p>Cross-promotion across the Cowra Aquatic Centre, Cowra Civic Centre, Cowra Art Gallery, Cowra Saleyards and Central West Libraries Facebook pages.</p> <p>Council's meetings continue to be recorded and uploaded to website.</p>

Community Leadership and Engagement (Strategic Theme 4)								
COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024						
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023
							Survey indicating the most preferred methods of receiving information from Council are pamphlet / letterbox drop and email, resources will be dedicated to pursuing those avenues during 2024.	
	C2.2 Improve customer service experience and processes.	C2.2.a	Inform community of methods to lodge customer requests and monitor service levels.	Promotion of customer request options and CRM system reporting on performance against service level guarantee.	Director – Corporate Services	CRM data presented to Council on a quarterly basis as part of the Corp-Services report.	CRM data presented to Council for third quarter. Fourth quarter will be presented to August Information meeting.	
	C2.3 Develop and monitor relevant Integrated Planning and Reporting (IP&R) strategies.	C2.3.a	Report to Council in accordance with statutory requirements.	Reports provided to Council.	General Manager	Reports provided as required.	Reports provided as required.	
C3. Strengthen partnerships with government and other agencies.	C3.1 Work closely with relevant agencies charged with planning for the Cowra Shire community.	C3.1.a	At least annual meetings with Council and key figures from NSW Government departments and other relevant agencies.	Meetings held and Cowra's concerns and priorities conveyed.	General Manager	Meetings held with key personnel within NSW Government including Regional Planning Director, staff from office of Regional NSW, Federal Resilience officers, Office of Local Government advocating Council's	Meetings held with key personnel within NSW Government including Aged Care, local Member's regional summit, NBN, Regional Drought Plan representatives, Crown Lands and the NSW Productivity Commission, as well as OLG	

Community Leadership and Engagement (Strategic Theme 4)

COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024						
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023
							position, providing feedback and building relationships.	and LGNSW, and the NSW Electoral Commission.
	C3.2 Work closely with local members and other members of parliament to advance the objectives of Council.	C3.2 .a	Meet regularly with local members and other members of parliament to advocate for the needs of the Cowra Shire community.	Meetings held and advocacy undertaken.	General Manager	Formal and informal meetings have been held with various State reps in Cowra and attending forums such as Country Mayors, Joint Organisation meetings in NSW Parliament. Minimal contact with Federal representatives	Formal and informal meetings have been held with various State reps in Cowra and attending forums such as Country Mayors, Joint Organisation meetings in NSW Parliament.	
	C3.3 Collaborate with other Councils to form strategic alliances on areas of common interest.	C3.3 .a	Meetings with other Councils to discuss matters of common interest and report proposals to Council for consideration.	Meetings held and proposals reported to Council.	General Manager.	Informal discussion and meetings held at LGNSW Annual Conference, Country Mayors, Joint Organisation and other elected representative forums.	Informal discussion and meetings held at Country Mayors, Joint Organisation and other elected representative forums.	
C4. Ensure Council remains financially sustainable and maximises external funding opportunities.	C4.1 Seek funding for projects and infrastructure included in Council's strategic plans.	C4.1 .a	Seek funding to progress projects including in adopted strategic plans including: <ul style="list-style-type: none"> Village Improvement Plan Energy Efficient and Renewable Energy Plan 	Applications submitted for all relevant programs.	General Manager	Six grant applications submitted totalling \$1,128,457. Two successful \$7,000. Four pending. One EOI submitted for Growing Regions Fund	Seven grant applications submitted totalling \$5,373,361 (including Growing Regions Fund Aquatic Centre Upgrade full application).	

Community Leadership and Engagement (Strategic Theme 4)

COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024						
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023
			<ul style="list-style-type: none"> Sport and Recreation Plan Peace Precinct Masterplan Pedestrian and Cycling Plan Caravan Park Improvement Plan Lachlan River Precinct Masterplan 				Aquatic Centre Upgrade - \$4,890,218. EOI successful. Full application to be submitted in January 2024.	Two successful \$4,897,958. Four grants pending decision (including two EOIs as at 30 June 2024).
	C4.2 Undertake asset management planning to ensure that Council's infrastructure is maintained and reviewed to meet Council's adopted levels of service.	C4.2 .a	Update Asset Management Plans for all asset classes annually and review Strategic Asset Management Plan.	Updated Strategic Asset Management Plan adopted.	Director – Infrastructure and Operations	2023 / 24-2042 / 43 Strategic Asset Management Plan adopted by Council in August 2023.	No further action during the reporting period.	
		C4.2 .b	Implement improvement plans for all asset classes, transport, water and wastewater, buildings etc	Improvement plans delivered within available resources.	Director – Infrastructure & Operations	Capital works program for all asset classes in progress.	Capital works program for all asset classes in progress.	
	C4.3 Investigate opportunities for increased income streams.	C4.3 .a	Investigate opportunities that arise and submit reports to Council as required.	Opportunities investigated and reports presented.	Director – Corporate Services	Ongoing. Over the past 6 months no reports have been tabled to Council.	Ongoing. Over the past 6 months no reports have been tabled to Council.	
	C4.4 Ensure ongoing integration of risk management principles into Council operations.	C4.4 .a	Develop a Council-wide Enterprise Risk Management Plan and develop and implement supporting processes.	Planning undertaken and appropriate plans and supporting processes adopted.	Director – Corporate Services	Ongoing – it is expected that this review will take place in the last quarter. A Business Continuity Plan review is booked in for Mar / Apr with Council's insurers.	Proposal to be presented to Manex to develop ISO31000 based Risk management Policy and subsidiary documentation including Risk Register.	

Business & Industry (Strategic Theme 5)							
COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024					
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility
B1. Plan for and support business and industry growth, research and innovation.	B1.1 Ensure strategic planning for business and industry growth is current.	B1.1.a	Pursue objectives detailed in Cowra Regional Economic Development Strategy (REDS).	Demonstrated action to achieve objectives eg lobbying, grant submissions.	General Manager	Working with NSW officials on Regional Housing Strategy.	The Regional Housing Strategy has been deferred and Council is in the process of drafting its own Housing Strategy.
						Council's s355 committee held initial meeting. Council engaged Village Well to work with the committee and the wider community to develop a CBD Activation Strategy.	Subsequent to broad based public consultation, a Cowra CBD Place Vision & Activation Plan has been drafted and is currently on public exhibition.
						Council has signed up to acquire SpendMapp data from Geographia to help inform the CBS strategy.	Council continues making use of SpendMapp data to track and remain informed on the flow of money inside and outside the Cowra Economy. The trends assist with , targeting investments, evaluating events, and implementin g planning initiatives to support economic resilience.
B2. Tell the world about the opportunities and benefits	B2.1 Support Cowra Tourism marketing initiatives.	B2.1.a	Support initiatives within available resources.	Support provided.	General Manager	Council remains supportive of tourism initiatives in collaboration	Funding provided to Cowra Tourism in accordance with MOU.

Business & Industry (Strategic Theme 5)

COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024					
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility

Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023	Six Month Review to 30 June 2024
of living, working and playing in Cowra Shire.						with the community and State & Federal Government funding initiatives. Council's role is to enhance & amplify tourism initiatives and provides the majority of funding to the Cowra Tourism Corporation. Council also provides SpendMapp data to Tourism to support their funding applications / initiatives.	Additionally, Council supplies SpendMapp data to Tourism to bolster their funding applications and initiatives.
	B2.2 Support Business Cowra marketing initiatives.	B2.2.a	Support initiatives within available resources.	Support provided.	General Manager	Cowra Business Chamber is currently inactive. Should a new executive be elected, Council will continue to support the collective and its initiatives where possible.	The Cowra Business Chamber remains inactive. Council remains supportive of business development and the broader business community's efforts.
	B2.3 Support village organisations in their efforts to raise the profile of their community.	B2.3.a	Support initiatives within available resources.	Support provided.	General Manager	Council considers requests and provides support where appropriate.	Council considers requests and provides support where appropriate.
B3. Add value and support to our existing businesses	B3.1 Support Business Cowra	B3.1.a	Ensure Council and Business Cowra meet obligations of the	Obligations met.	General Manager	There is currently no MOU in place with the business	There is currently no MOU in place with the business chamber as the chamber remains

Business & Industry (Strategic Theme 5)								
COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024						
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023
			MOU between the parties.				chamber as the chamber remains inactive. A new MOU may be drafted should the Business Chamber re-establish.	inactive. A new MOU may be drafted should the Business Chamber re-establish.
B4. Support the development of an energetic CBD.	B4.1 Upgrade Macquarie Street.	B4.1.a	Review plans for Macquarie Street precinct redevelopment.	Source grant funds for landscape architect design of precinct.	Director – Infrastructure & Operations	No action during the period.	No action in this period.	
	B4.2 Review Squire Park café and amenities.	B4.2.a	Investigate options for the redevelopment and possible expansion of the Squire Park café / amenities.	Options investigated and if required project scoped. Design and cost estimates adopted for future delivery.	Director – Infrastructure & Operations	Landscaping work planned for additional outdoor seating.	Investigation underway to upgrade accessible toilet and shower to current standards.	
	B4.3 Undertake planning for the future of the Cowra CBD.	B4.3.a	Committee meets regularly and demonstrates achievements of objectives.	Regular updates provided by Committee to Council.	General Manager	The committee held its first meeting in September. In December Council appointed a consultant to work with the committee in facilitating the development of a CBD Activation Strategy.	Broad based public consultation has taken place, with a subsequent Cowra CBD Place Vision & Activation Plan drafted. The draft plan is currently on public exhibition.	
B5. Advocate for improved digital connectivity for Cowra Shire to the rest of the world.	B5.1 Facilitate the provision of information to the community on the range of technologies available.	B5.1.a	In conjunction with Business Cowra convene relevant forums to present current technology options to the business community.	Forums conducted with good participation.	General Manager	The Business Chamber remained inactive during this period. Council facilitated and hosted a NSW Small Biz Month workshop on Business	The Business Chamber remained inactive during this period. The business officer continued working with Biz HQ's and Services NSW advisors to	

Business & Industry (Strategic Theme 5)								
COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024						
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023
							Resilience in October.	provide support to new and growing businesses in Cowra.
	B5.2 Advocate for and support initiatives to improve digital connectivity.	B5.2.a	Lobby and pursue funding for improved NBN access for business.	Funding submissions lodged, advocacy undertaken.	General Manager	A Councillor briefing from the Regional NBN representative is scheduled for the first quarter of 2024.	An NBN Councillor briefing has taken place which provided information and timelines on NBN services & rollouts.	
		B5.2.b	Work with village communities and advocate for improved connectivity, with particular emphasis on Gooloogong.	Liaison and advocacy undertaken.	General Manager	Villages continue to enjoy fixed wireless internet connectivity as a standard with advocacy from Council for improved speeds and a broader footprint being undertaken.	The villages continue to benefit from fixed wireless internet connectivity as the norm, with Council advocating for faster speeds and broader coverage.	
		B5.2.c	Lobby mobile phone providers to extend coverage in the Shire.	Advocacy undertaken.	General Manager	Council continues to lobby Federal Government for infrastructure funding in identified low & no reception areas. Council also advocates with mobile service providers directly to monitor and improve their service delivery at shire villages.	Council keeps lobbying the Federal Government for funding to improve infrastructure in areas with poor or no mobile reception. Additionally, the Council works directly with mobile service providers to monitor and enhance their service in villages across the shire.	

Business & Industry (Strategic Theme 5)							
Strategic Direction	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024					
		Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023
B6 Identify and develop profitable and sustainable tourism opportunities for Cowra.	B6.1 Review and monitor the Memorandum of Understanding (MOU) between Council and the Cowra Tourism Corporation (CTC).	B6.1.a	Ensure Council and Cowra Tourism Corporation meet obligations of the MOU between the parties.	Obligations met.	General Manager	Council maintains a close relationship with Cowra Tourism and MOU obligations are being met.	Council maintains a close relationship with Cowra Tourism and MOU obligations are being met.
	B6.2 Support Cowra Tourism in identifying new events and supporting existing events.	B6.2.a	Provide funding to Cowra Tourism for Events Officer.	Funding provided and a satisfactory number of events conducted.	General Manager	Funding provided.	Funding provided.
	B6.3 Provide resources and financial assistance to Cowra Tourism Corporation to effectively support and grow the Shire's tourism sector.	B6.3.a	Provide two representatives on Cowra Tourism Board. Provide annual contribution to Cowra Tourism.	Council representatives attend board meetings and report back to Council.	General Manager	Representatives provided. Funding provided in accordance with budget allocation.	Representatives provided. Funding provided in accordance with budget allocation.

Transport & Infrastructure (Strategic Theme 6)

COMMUNITY STRATEGIC PLAN 2023-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024					
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility
T1. Develop a Heavy Vehicle Bypass for Cowra's CBD.	T1.1 Project is adopted by Transport for NSW as a medium-term priority.	T1.1.a	Lobby Transport for NSW, local members and NSW Government to include the project in Transport for NSW planning documents.	Project endorsed for inclusion in Transport for NSW planning for the region.	General Manager	No specific action for this period.	No specific action for this period.
T2. Construct a new mid-level bridge over the Lachlan River within the Cowra township.	T2.1 Project is adopted by Transport for NSW as a medium-term priority.	T2.1	Lobby Transport for NSW, local members and NSW Government to include the project in Transport for NSW planning documents.	Project endorsed for inclusion in Transport for NSW planning for the region.	General Manager	A Mayoral Minute adopted at November 2023 Council meeting and letters written to relevant MPs. Followed up with Minister at CNSWJO forum at NSW Parliament.	Mayor and General Manager met with Minister at NSW Parliament in company with the local member to advocate for this project.
T3. Construct a swift and safe link connecting Central NSW to Metropolitan Sydney via the Blue Mountains.	T3.1 Project is adopted by Transport for NSW as a medium-term priority.	T3.1	Lobby Transport for NSW, local members and NSW Government to include the project in Transport for NSW planning documents.	Project endorsed for inclusion in Transport for NSW planning for the region.	General Manager	No specific action during the review period.	No specific action taken during the review period.
T4. Re-open the Blayney to Demondrille trail line to facilitate freight movement within and beyond the region.	T4.1 Project is adopted by Transport for NSW as a medium-term priority.	T4.1	Lobby Transport for NSW, local members and NSW Government to include the project in Transport for NSW planning documents.	Project endorsed for inclusion in Transport for NSW planning for the region.	General Manager	No specific action during the review period.	No specific action taken during the review period.
T5. Develop an integrated transport system that addresses	T5.1 Maintain, improve and develop footpaths and walkways to ensure the safe and efficient	T5.1	Review and update the Pedestrian and Cycling plan.	Plan reviewed, updated and adopted.	Director – Infrastructure & Operations	Draft plan expected to be submitted to Council in first quarter 2024.	Plan currently on public exhibition closing on the 29th July.

Transport & Infrastructure (Strategic Theme 6)

COMMUNITY STRATEGIC PLAN 2023-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024						
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023
local and regional needs in relation to cycleways and footpaths, road and rail.	movement of users, including persons living with disabilities, and develop pedestrian and cycling linkages in the shire.							
		T5.1	Seek funding for projects identified in the Pedestrian and Cycling plan.	Funding applications submitted for appropriate programs.	General Manager	Funding applications submitted for works within Cowra, Woodstock and Wyangala.	Applications unsuccessful.	
	T5.2 Maintain local and regional road networks to enable the safe and efficient movement of traffic at the lowest life-cycle cost.	T5.2	Complete the Roads to Recovery projects scheduled for 2023 / 2024.	Projects completed on time and on budget.	Director – Infrastructure & Operations	Projects progressing well. Due to weather-related postponements, sealing works are now rescheduled for completion in Q3.	All primer seal work and heavy patching work has been delivered. The resheeting is currently underway, culvert & causeways to commence.	
	T5.3 Work with Transport for NSW to enable the safe and efficient movement of traffic on the state-owned road network within Cowra Shire.	T5.3	Work with Transport for NSW to agree on improvements required to State-owned road network.	Projects agreed to and delivered.	Director – Infrastructure & Operations	TfNSW projects underway.	TfNSW projects delivered for 2023-24.	
	T5.4 Improve awareness of and range of local and regional transport options.	T5.4	Liaise with Transport for NSW and local operator to improve the "Hail and Ride" service within Cowra.	Liaison undertaken, service improvement agreed to and implemented.	Director – Infrastructure & Operations	Council advocacy with TfNSW remains ongoing.	Advocacy remains ongoing.	
		T5.4	Liaise with Transport for NSW to improve public transport connectivity within and beyond the region.	Service gaps identified and advocacy undertaken.	General Manager	No specific action during the review period.	No specific action during the review period.	
T5.5 Improve local traffic conditions within the Cowra CBD.	T5.5	Monitor local traffic conditions and refer proposed changes to the Traffic	Regular reports provided to Traffic Committee and	Director – Infrastructure & Operations	Meetings completed regularly.	Meetings completed regularly.		

Transport & Infrastructure (Strategic Theme 6)

COMMUNITY STRATEGIC PLAN 2023-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024						
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023
			Committee for consideration.	decisions implemented.				
T6. Develop the Cowra Airport as a regional aviation precinct.	T6.1 Continue to develop the Cowra Airport.	T6.1	Finalise plans for the next stage of development.	Project scope, costing and funding finalised for delivery.	General Manager	No action during this period.	No specific action during the review period.	
		T6.1	Continue to maintain Cowra Airport as a certified aerodrome.	Certification maintained.	Director – Infrastructure & Operations	Ongoing – recent Manual Validation successfully completed December 2023.	Manual in progress of updating to comply with MOS 139.	
T7. Provide water, Sewerage and stormwater infrastructure and services to meet community needs.	T7.1 Maintain and improve the Shire's water supply network to meet consumer demand and meet health requirements.	T7.1	Accept handover of completed Wyangala water treatment plant.	Plant handed over from NSW Government and operating satisfactorily.	Director Infrastructure & Operations	Commissioning of plant currently in progress. Council team is involved as part of the new plant training process.	The plant has been given to Council to operate (currently in defects liability period). Defects are being registered in defects register for EnviroPacific to address.	
		T7.1	Undertake Integrated Water Cycle Management (IWCM) strategy including review of Water and Sewer Strategic Business Plans.	IWCM finalised and adopted. Strategic Business Plans finalised and adopted.	Director Infrastructure & Operations	The preparation of the IWCM is underway.	Currently doing the financial modelling.	
		T7.1	Drinking Water Management System (DWMS) implemented in accordance with Australian Drinking Water Guidelines (ADWG).	DWMS Annual Report provided to Council.	Director Infrastructure & Operations	In progress.	In progress. Some enhancement to the CCP has been completed. Report being prepared.	

Transport & Infrastructure (Strategic Theme 6)

COMMUNITY STRATEGIC PLAN 2023-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024					
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility
	T7.2 Continue planning for the completion of the West Cowra Sewer project.	T7.2	Finalise design, consultation and tender specifications.	Consultation completed. Project scope and costing adopted ready for delivery.	Director Infrastructure & Operations	A sewage scheme option study has been completed and is under review.	Option report part two underway.
	T7.3 Discharge from wastewater treatment plants to meet Environmental Protection Agency (EPA) licence conditions.	T7.3	Plant is operated to comply with EPA requirements at all times.	Nil compliance breaches.	Director Infrastructure & Operations	EPA compliance is tracking well. No breaches to date.	EPA compliance tracking well.
	T7.4 Undertake improvement works to West Cowra Drainage.	T7.4	Complete engineering plans of proposed stormwater drainage downstream of Lyall Street and commence stage one works.	Study completed and work commenced subject to available funding.	Director Infrastructure & Operations	In progress. Modelling for different scenarios is underway.	In progress. Modelling currently underway.
	T8.1 Undertake projects that strengthen Cowra's water security.	T8.1	Finalise the Billimari Bore project.	Work completed within budget and operating as required.	Director Infrastructure & Operations	Rural portion works complete, urban works have started. Consultation works with Rail manager in progress, seeking approval to cross rail corridor.	Waiting approval from UGL rail manager to finalise urban portion. Planned project end date- December 24.
T8.2 Advocate for water security measures including the raising of Wyangala wall.	T8.2.a	Advocate for water security measures including the raising of Wyangala wall subject to all appropriate assessments being undertaken.	Advocacy undertaken.	General Manager	In September 2023 the NSW Government abandoned plans for the raising of Wyangala Dam wall. Council continues	No specific action during the review period.	

Transport & Infrastructure (Strategic Theme 6)

COMMUNITY STRATEGIC PLAN 2023-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024						
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023
							to advocate via the CNSWJO for water security measures to be included in NSW Government planning.	
T9. Ensure that community assets and public infrastructure including roads, bridges and public buildings are well-maintained.	T9.1 Maintain local, regional and state roads and bridges.	T9.1	Bridge maintenance scheduled and completed as required.	Work completed within budget.	Director Infrastructure & Operations	Progressing well, works to be completed in Q4.	All works were completed in Q4.	
	T9.2 Efficiently manage and maintain Council's buildings and special purpose facilities.	T9.2	Required building maintenance scheduled and completed.	Works completed within budget.	Director Infrastructure & Operations	Works ongoing.	Works completed on: Caravan Park Rose Garden Cafe Library Works ongoing on various locations.	
	T9.3 Maintain and manage Cowra Cemetery.	T9.3	Cemetery maintained to current high standard.	Maintenance undertaken.	Director Infrastructure & Operations	Ongoing.	Cemetery Policy draft currently under review. Maintenance ongoing.	
	T9.4 Ensure public places are clean and well-maintained.	T9.4	Maintain a regular cleaning schedule for public places.	Schedule implemented.	Director Infrastructure & Operations	Ongoing.	Ongoing.	
T10. Improve the transport corridor connecting the Hume, Mid-Western, Newell, Olympic and Mitchell Highways.	T10.1 Advocate for improvements to the corridor.	T10.	Liaise with local members of parliament, Transport for NSW and other stakeholders to seek recognition of and improvements to the corridor.	Advocacy and liaison undertaken.	General Manager	No specific action during the review period.	No specific action during the review period.	

Environmental Sustainability & Stewardship (Strategic Theme 7)

COMMUNITY STRATEGIC PLAN 2022-2036							
4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026		1 YEAR OPERATIONAL PLAN 2023-2024					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023	Six Month Review to 30 June 2024
E1. Aim to position Cowra Shire as a centre of environmental excellence.	E1.1 Maximise opportunities for the Cowra Material Recycling facility to participate in the circular economy.	E1.1.a	Continue partnership with Cleanaway as a regional processing facility for the Container Deposit Scheme.	CDS tonnages maintained or increasing.	Director – Infrastructure & Operations	Tonnages increased over Q2 causing backlog of material. Additional casual staff being recruited to ensure continued processing.	Tonnages continue to hold and processing capacity maintained despite some breakdowns identifying need for future plant upgrades in particular with the glass breaker.
	E1.2 Build an environmentally active community to promote Cowra as a centre of environmental excellence.	E1.2.a	Investigate forming an environmental sustainability Section 355 committee.	Investigation undertaken and reported to Council.	Director Infrastructure & Operations	No action during the review period.	No action during the review period.
E2. Reduce the emissions of Council operations in line with NSW Government targets for the local government sector.	E2.1 Implement Energy Efficiency projects included in the adopted Energy Efficiency and Renewable Energy Plan.	N2.1.a	Install solar panels at Water Treatment Plan and Wastewater Treatment Plant.	Panels installed and operating.	Director Infrastructure & Operations	Procurement documents for the solar jobs are currently being drafted, planning to go out to the market in Q3, targeting to complete works in Q4.	WTP installation booked for 5 August 24. STP design underway.
	E2.2 Investigate opportunities for the use of renewable / alternative energy sources for Council infrastructure.	E2.2.a	Seek funding to implement strategies from the adopted Energy Efficiency and Renewable Energy Plan.	Funding submissions lodged.	General Manager	No appropriate programs available. It is expected an application will be made in the first half of 2024 under the Community Energy Upgrades Fund.	Application lodged under the Community Energy Upgrades Fund. Awaiting outcome.

Environmental Sustainability & Stewardship (Strategic Theme 7)

COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024					
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Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023	Six Month Review to 30 June 2024
	E2.3 Investigate opportunities to participate in the rollout of electric vehicles.	E2.3.a	Advocate for improvements to the grid in support of the uptake of EVs.	Advocacy undertaken and where required funding submissions lodged.	General Manager	<p>Two replacement Tesla chargers installed in the carpark opposite the Visitors Centre.</p> <p>Council liaised with NRMA to repair the fast charger located in the Gallery carpark</p> <p>Council is participating in a CNSWJO Fleet Transition program.</p> <p>The biggest impediment to installing additional EV chargers on public land and in the potential fleet transition remains the exorbitant cost to upgrade the grid to service the chargers.</p>	<p>Council is participating in a CNSWJO Fleet Transition program.</p> <p>The biggest impediment to installing additional EV chargers on public land and in the potential fleet transition remains the exorbitant cost to upgrade the grid to service the chargers.</p>
E3. Take advantage of and support opportunities to grow new sustainable industries.	E3.1 Position Cowra Shire as a location for circular economy industries.	E3.1.a	Advocate for and support industries participating in the circular economy.	Investigate opportunities and advocate for Cowra Shire as a desirable location for such industries.	General Manager	No specific action during the review period.	No specific action during the review period.
E4. Show leadership by taking action and promoting practices to encourage Cowra Shire to be an environmentally	E4.1 Develop a Waste Management Strategy to meet the objectives of the "NSW EPA Waste and Sustainable Materials Strategy 2041".	E4.1.a	Undertake consultation and investigation to develop a Waste Management Strategy.	Strategy adopted by Council.	Director Infrastructure & Operations	Final Draft to be completed February 2024.	Waste and Resource Recovery strategy endorsed by Council.

Environmental Sustainability & Stewardship (Strategic Theme 7)

COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024					
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility
responsible community.	E4.2 Implement Food Organic and Garden Organics (FOGO) in line with State government strategies.	E4.2.a	Investigate requirements to implement FOGO system.	Investigations undertaken and reported to Council.	Director Infrastructure & Operations	No progress until Waste Strategy is adopted.	No progress within the review period.
	E4.3 Work with the community to maximise recycling.	E4.3.a	Promote recycling education program.	Promotion and education initiatives undertaken.	Director Infrastructure & Operations	Ongoing. Community engagement events include Community Markets, Cowra Mens Probis, Mulyan kindergarten. Cowra to host NetWaste meeting in February 2024. Promotion and education on MRF, Foam muncher, National Recycling Week and sharpies bins.	Ongoing. Promotion of the Waste and resource Recovery Strategy in Kendal Street, 'Waste Wise Wednesday' social media campaign launched.
		E4.3.b	Conduct annual Recycled Art for Cowra Awards	Event conducted with good community participation.	Director Infrastructure & Operations	Support provided. RAFCA held in Sept with record participation and strong promotion locally.	Held Waste to Art Competition and winners are being entered in the Regional Competition to be held August 2024.
		E4.3.c	Support initiatives of the Tidy Towns committee within available resources.	Support provided where required, subject to available resources.	Director Infrastructure & Operations	Support provided – consistent promotion of Tidy Towns and RAFCA from	Tidy Towns committee recently disbanded.

Environmental Sustainability & Stewardship (Strategic Theme 7)

COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024						
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023
							June-September.	
		E4.3.d	Participate in Garage Sale Trail.	Event conducted with good participation from the community.	Director Infrastructure & Operations	Participation and promotion of Garage Sale trail Sept-November 2023.	No action.	
		E4.3.e	Consider options for and feasibility of bulk rubbish collection.	Investigations undertaken and report provided to Council.	Director Infrastructure & Operations	No progress until Waste Strategy is adopted.	No progress this review period.	
	E4.4 Source road making materials in an environmentally responsible manner.	E4.4.a	Operate Council quarries in accordance with all regulatory and legislative requirements.	Quarries operated with nil compliance breaches.	Director Infrastructure & Operations	Tracking well. No breaches to date.	Tracking well, no breaches to date.	
E5. Build partnerships with people who work and care for the land to secure a healthier environment.	E5.1 Consider and where appropriate support proposals to establish wetlands in the Shire.	E5.1.a	Investigate option for establishing a wetland as part of the West Cowra stormwater works.	Investigation undertaken and report provided to Council for consideration.	Director Infrastructure & Operations	In progress.	In progress.	
E6. Build and promote Council's and the community's preparedness for, adaptability to and resilience to climate change and natural disaster impacts.	E6.1 Adopt and / or review plans to improve Council and community preparedness and response to climate change and natural disaster impacts.	E6.1.a	Local Emergency Management Committee continues to monitor and as required review plans for disaster preparedness and response.	LEMC meets regularly and plans are reviewed as required.	General Manager	Meetings held regularly.	Meetings held regularly.	

Reconciliation and Inclusion (Strategic Theme 8)							
COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024					
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility
R1. Foster recognition and connection with the local Indigenous population. Respect, promote and protect Wiradjuri culture.	R1.1 Develop a Reconciliation Action Plan (RAP).	R1.1.a	Liaise with reconciliation Australia, local Indigenous community and wider community to progress development of Reconciliation Action Plan.	Demonstrated progress and meeting of milestones set by Reconciliation Australia.	General Manager	Matter is ongoing Councillors and senior staff participated in cultural awareness training during November.	Matter is ongoing
	R1.2 Respect and Protect local culture.	R1.2.a	Consult with the local Indigenous community on all Council works and projects that have the potential to impact on Wiradjuri cultural heritage.	Undertake consultation in accordance with adopted Aboriginal Consultation Policy.	Director – Infrastructure & Operations	Consultation is carried out in accordance with adopted policy requirements.	Consultation is carried out in accordance with adopted policy requirements.
		R1.2.b	Consult with local Indigenous community on all development applications that have the potential to impact on Wiradjuri cultural heritage.	Undertake consultation in accordance with adopted Aboriginal Consultation Policy and Community Participation Plan.	Director – Environmental Services	Council continues to undertake consultation on development applications in accordance with the requirements of the Aboriginal Consultation Policy.	Council continues to undertake consultation on development applications in accordance with the requirements of the Aboriginal Consultation Policy. A review of the consultation policy has commenced.
		R1.2.c	Liaise with the local Indigenous community and Cowra Local Aboriginal Land Council to discuss inclusion of Wiradjuri language in the	Liaison undertaken and if approved changes implemented.	General Manager	To be included in development of RAP.	To be included in development of RAP.

Reconciliation and Inclusion (Strategic Theme 8)								
COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024						
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2023
			singing of the National Anthem at Council events.					
		R1.2.d	Liaise with local Indigenous community and Cowra Local Aboriginal Land Council to discuss inclusion of Wiradjuri language in the Acknowledgement of Country at Council events.	Liaison undertaken and if approved changes implemented.	General Manager	To be included in development of RAP.	To be included in development of RAP.	
	R1.3 Celebrate local culture.	R1.3.a	Support and participate in NAIDOC Week and other days of significance to the local Indigenous community.	Support provided.	Director – Corporate Services	Event and promotion of NAIDOC week in July 2023. Cowra Youth Council contributed to community NAIDOC celebrations including the march and Family Fun Day.	Planning is well-advanced to deliver Events for 2024 NAIDOC Week from 7-14 July. Planned events include a Flag Ceremony in Squire Park, participation in the CINC Street March and Family Fun Day at the PCYC.	
		R1.3.b	Work with the local Indigenous community and the Cowra Local Aboriginal Land Council on the Interpretation Centre in line with the Peace Precinct Masterplan.	Liaison undertaken and project progresses with approval from the local Land Council.	General Manager	No specific action during the review period.	No specific action during the review period.	

Reconciliation and Inclusion (Strategic Theme 8)							
COMMUNITY STRATEGIC PLAN 2022-2036	4 YEAR DELIVERY PROGRAM 2022-2023 to 2025-2026	1 YEAR OPERATIONAL PLAN 2023-2024					
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility
R2. Show leadership and promote actions that ensure all members of the community have an equal opportunity to participate fully within the community.	R2.1 Be a responsible employer committed to the principles of equal employment opportunity.	R2.1.a	Continue to explore options to increase employment opportunities for those groups identified in the EEO Management Plan.	Employment of target groups increased.	General Manager	No specific action during period. The importance of pursuing this objective is a component of the Leadership program currently underway.	No specific action during the review period.
		R3. Continue to deliver and ensure all high movement areas, public buildings and appropriate Council resources and services are accessible for all the community.	R3.1 Review the Disability Inclusion Action Plan (DIAP).	R3.1.a	DIAP reviewed, adopted and commence implementation of recommendations.	Extensive consultation undertaken and updated plan adopted by Council.	Director – Environmental Services
		R3.1.b		Maintain the Access Incentive Fund.	Fund maintained and opportunities publicised to relevant stakeholders.	Director – Environmental Services	The policy has been reviewed and updated. The ability to apply for grant funding has been publicised to the community, together with an increase in the level of available funding. One application funded during the period.

Human Resources

Equal Employment Opportunity

Local Government (General) Regulation 2021 Clause 217(1)(a9)- Statement of the activities undertaken by the Council during that year to implement its equal employment opportunity (EEO) management plan.

During 2023-2024, Council continued its commitment to the principles of EEO through its established Delivery Program and Operational Plan.

It is the policy of Cowra Shire Council to ensure that the talents and resources of all employees are utilised fully and that no job applicant, or employee, receive less than favourable treatment on the grounds of sex, marital status, pregnancy, race, religious or political conviction, or disadvantaged by conditions or requirements which cannot be shown to be relevant to performance. In addition, Council is committed to promoting equal employment opportunity for all of its employees.

Council works to achieve the following aims:

- To monitor and support the application of the above policy, relevant state and federal legislation, and Equal Employment Opportunity principles generally, to all aspects of the work environment at Cowra Shire Council.
- To provide a representative staff forum, able to raise and discuss issues relevant to Equal Employment Opportunity at Cowra Shire Council, and to assist in the formation of policies to resolve such issues.
- To meet the requirements of the Local Government Act 1993.

Carers Recognition

Carers Recognition Act 2010 Section 8(2) - Councils considered to be 'human service agencies' under the Carers Recognition Act 2010 (CR Act) (provide services directed at carers and / or people being cared for by carers) must report on compliance with the CR Act for the reporting period.

Council is not a public sector agency as it does not provide services directed at carers or persons being cared for by Carers.

Employment Practices - Labour Statistics

Local Government (General) Regulation 2021 Clause 217 (1)(d) (i),(ii),(iii),(iv)

Statement of the total number of persons who performed paid work for the Council on the relevant day fixed by the Secretary of the Department of Planning, Industry and Environment (Secretary DPIE) each year including, in separate statements, the total number of the following:

I.	persons employed by the Council on a permanent full-time, permanent part-time or casual basis or under a fixed-term contract	205
II.	persons employed by the Council as senior staff members	4
III.	persons engaged by the Council, under a contract or other arrangement with the person's employer, wholly or principally for the labour of the person	0
IV.	persons supplied to the Council, under a contract or other arrangement with the person's employer, as an apprentice or trainee	6

Environmental Services

State of Environment Report

Local Government Act 1993 and General Regulation Section 428 - The annual report of a Council in the year in which an ordinary election of Councillors is to be held must include a report as to the state of the environment in the local government area in relation to such environmental issues as may be relevant to the objectives for the environment established by the community strategic plan.

No ordinary election of Councillors was held during the 2023-2024 year.

Planning Agreements

Environmental Planning & Assessment Act 1979 Section 7.5(5) - Particulars of compliance with and effect of planning agreements in force during the year. A planning authority that has entered into one or more planning agreements must, while any such planning agreements remain in force, include in its annual report particulars of compliance with and the effect of the planning agreements during the year to which the report relates.

No Environmental Planning Agreements were entered into during 2023-2024.

Environmental Upgrade Agreements

Local Government Act 1993 and General Regulation Section 54P(1) - Particulars of any environmental upgrade agreement entered into by the Council:

No Environmental Upgrade Agreements were entered into during 2023-2024.

Fisheries Management

Fisheries Management Act 1994, s220ZT (2) - Recovery and threat abatement plans - Councils identified in a plan as responsible for implementation of measures included in the plan, must report on actions taken to implement those measures as to the state of the environment in its area.

No Recovery plans or Threat Abatement plans 2023-2024.

Private Swimming Pools

Swimming Pools Act 1992 (SP Act), s 22F(2) & Swimming Pools Regulation 2018 (SP Reg) Clause 23 - Details of inspections of private swimming pools. Include the number of inspections that:

- were of tourist and visitor accommodation.
- were of premises with more than 2 dwellings.
- resulted in issuance of a certificate of compliance under s22D of the SP Act
- resulted in issuance of a certificate of non-compliance under cl 21 SP Reg.

Action	Number of Inspections
Tourists and visitor accommodation	3
Premises with more than 2 dwellings	Unavailable
Resulted in issuance a certificate of compliance under section 22D of the Act	17
Resulted in issuance a certificate of non-compliance under clause 21 of the Regulation	11

Recovery plans and Threat Abatement plan

Fisheries Management Act 1994 Section 220ZT(2) - Recovery and threat abatement plans - Councils identified in a plan as responsible for implementation of measures included in the plan, must report on actions taken to implement those measures as to the state of the environment in its area.

No recovery plans or Threat Abatement plans 2023-2024.

Stormwater Management

Local Government (General) Regulation 2021 Clause 217(1)(e) – A statement detailing the stormwater management services provided (*if levied*).

No stormwater management services have been undertaken.

Disability Inclusion Act 2014

Disability Inclusion Act 2014 Section 13(1) - Information on the implementation of Council's Disability Inclusion Action Plan and give a copy to the Minister for Disability Services.

Section 12(1) provides that each public authority must, from the day prescribed by the regulations, have a plan (a Disability Inclusion Action Plan) setting out the measures it intends to put in place (in connection with the exercise of its functions) so that people with disability can access general supports and services available in the community, and can participate fully in the community.

Council's Disability Inclusion Action Plan was adopted by Council on 26 June 2017 and it is available on Council's website. In accordance with Section 13 (1) Report on Implementation of Plans, a copy of the Plan has been forwarded to the Minister. With the passing of the Disability Inclusion Amendment Act 2022, DIAPs must now be remade (not just reviewed) every four years and new DIAPs are due 12 months after the review. Council's Disability and Inclusion Action Plan was adopted by Council on 26 June 2017 and a draft Disability Inclusion Action Plan has been prepared and further amendments are being undertaken. The finalised DIAP will be presented in 2024 / 2025.

Ranger Services

Companion Animals

Local Government (General) Regulation 2021 Clause 217(1)(f) & Companion Animals Act / Guidelines.

Detailed statement, prepared in accordance with such guidelines as may be issued by the Director-General from time to time, of the Council's activities during the year in relation to enforcing, and ensuring compliance with, the provisions of the Companion Animals Act 1988 (CA Act) and the Companion Animal Regulation 2018, including:

Activity	Action
Lodgement of pound data collection returns with OLG (Survey of Council seizures of cats and dogs)	Pound Data Collection - Council has completed its Survey of Council Seizure of Cats and Dogs 2023 / 2024 on the NSW Companion Animals Register.
Lost Animals	Unclaimed Animals - All lost animals are advertised on Council's Facebook. Any unclaimed pound animals are re-homed through registered rescue groups and members of the public.
Lodgement of data about dog attacks with OLG	Dog Attacks - Council lodged 60 dog attack notifications during 2023 / 2024 financial year to the Office of Local Government.
Amount of funding spent on companion animal management and activities	Management and Activities - Council's budgeted expenditure on Companion Animals management and activities for was \$270,411. This included all activities related to Companion Animals including impounding and regulatory control, maintenance and running of the pound, advertising of companion animal related matters and microchipping pound animals suitable for re-homing.
Community education programs carried out and strategies the Council has in place to promote and assist the desexing of dogs and cats	Desexing - Council makes available information on desexing of Companion Animals periodically in local newspapers and Cowra Council's website throughout the year and at its Administration Centre. Council takes action to ensure that all dangerous and restricted breed dogs are de-sexed.
Strategies in place for complying with the requirement under s 64 of the CA Act to seek alternatives to euthanasia for unclaimed animals	Community Education Programs - Council developed an information brochure relating to dog control in the shire in 2016 and has made that information available at its Administration Centre.
off leash areas provided in the Council area	Off-leash Areas - Council currently has two off-leash dog exercise areas located at Sakura Reserve and Bill Robinson Park, Cowra.
Detailed information on fund money used for managing and controlling companion animals in its area.	Management and Control Funds - The Companion Animals Fund received \$16,282.00 during 2023 / 2024 from Cowra Council for Companion Animal Registrations. Cowra Council received a reimbursement of \$10,522.40 from the Companion Animals Fund during that period.

Public Information

Public Interest Disclosure

Public Interest Disclosure ACT 1994 Section 31 and Public Interest Disclosures Regulation 2011 Clause 4 – Councils must prepare an annual report on the public authority's obligations under the Act for submission to the Minister responsible for the public authority. A copy of the report is to be provided to the ombudsman.

There were no public interest disclosures during 2023-2024. Reports are submitted online to the NSW Ombudsman's Office via the PID Portal for each six month period.

Government Information (Public Access)

Government Information (Public Access) Act 2009 - Sect 125(1) and Government Information (Public Access) Regulation 2018 Clause 8 Schedule 2 - Information included on government information public access activity.

- A report was submitted to the Information & Privacy Commissioner via the online reporting tool on 11 November 2024.

Government Information (Public Access) Regulation 2009 Clause 7 Schedule 2

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

- No internal reviews were carried out during 2023-2024.

Total number of access applications received by the agency during the reporting year (including withdrawn applications but not including invalid applications),

- In 2023-2024, Cowra Shire Council received three GIPA applications.

Clause 7(c) GIPA Regulation — Schedule 2

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

- In 2023-2024, Cowra Shire Council refused no GIPA applications.

Note. Table D in Schedule 2 also requires information relating to access applications in respect of which there is a conclusive presumption of overriding public interest against disclosure.

Number of Applications Refused	Wholly	Partly	Total
0	0	0	0

No applications were considered to have an overriding public interest against disclosure.

Clause 7(d) GIPA Regulation — Schedule 2

The Act requires under clause (d) information, as set out in the form required by the tables in Schedule 2, relating to the access applications (if any) made to the agency during the reporting year. This information is as set out below:

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

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm / deny information is held	Application withdrawn
Media								
Members of Parliament								
Private sector business								
Not for profit organisations or community groups								
Members of the public (application by legal representative)	2							
Members of the public (other)	1							
TOTAL	3							
<i>* More than one decision can be made in respect of a particular access application. If so, a recording must be made in relation to each such decision. This also applies to Table B.</i>								

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

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm / deny information is held	Application withdrawn
Personal information applications*	1							
Access applications (other than personal information applications)	2							
Access applications that are partly personal information applications and partly other								
TOTAL	3							
<i>* A personal information application is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual).</i>								

Table C: Invalid applications

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

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

	Number of times consideration used*
Overriding secrecy laws	0
Cabinet information	0
Executive Council information	0
Contempt	0
Legal professional privilege	0
Excluded information	0
Documents affecting law enforcement and public safety	0
Transport safety	0
Adoption	0
Care and protection of children	0
Ministerial code of conduct	0
Aboriginal and environmental heritage	0
Information ABOUT COMPLAINTS TO Judicial Commission	0
Information about authorised transactions under Electricity Network Assets (Authorised Transactions) Act 2015	0
Information about authorised transaction under Land and Property Information NSW (Authorised Transaction) At 2016	0
TOTAL	0
<i>* More than one public interest consideration may apply in relation to a particular access application and, if so, each such consideration is to be recorded (but only once per application). This also applies in relation to Table E.</i>	

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

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

Table F: Timeliness

	Number of applications
Decided within the statutory timeframe (20 working days plus any extensions)	2
Decided after 35 days (by agreement with applicant)	1
Not decided within time (deemed refusal)	
Withdrawn	
Invalid	
TOTAL	3

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

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

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

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

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

Table I: Applications transferred to other agencies under Division 2 of Part 4 of the Act (by type of transfer)

	Number of applications transferred
Agency-initiated transfers	0
Applicant-initiated transfers	0

GIPA Act and Regulation mandatory reporting requirements

Cowra Shire Council is committed to the provision of an open system of Government where every attempt is made to provide members of the public access to the decision making process of the Council. In view of this attitude, and wherever possible, documents are provided to an applicant without charge under Council's normal practices.

Corporate Services - Finance

Legal Proceedings

Local Government (General) Regulation 2021 Clause 217(1)(a3)

Summary of the amounts incurred by the Council in relation to legal proceedings including:

- amounts incurred by Council in relation to proceedings taken by or against Council (including out of court settlements)
- summary of the state of the progress of each legal proceeding and (if finalised) the result.

Proceeding	Status / Result	Amounts, costs, expenses paid or received
Planning & Development	Ongoing	\$ 1,000
General Ledger costs		\$ 95,000
TOTAL 2023-2024		\$ 96,000

No amounts, costs, or expenses were paid or received by way of out of court settlements.

Rate and Charge Write-offs

Local Government (General) Regulation 2021 Clause 132 - Details rates and charges written off during the year.

Council wrote-off the following rates and charges in 2023-2024.

Rates or Charges	Amount
Pensioner rates abandoned — General Fund	\$ 175,000
Pensioner rates abandoned — Domestic Waste	\$ 158,000
Pensioner rates abandoned — Water Fund	\$ 111,000
Pensioner rates abandoned — Sewer Fund	\$ 73,000
TOTAL WRITE-OFFS 2023-2024	\$ 517,000

Special Rate Variations

Special Rate Variation Guidelines* 7.1

Report on activities funded via a special rate variation of general income including:

- reporting requirements set out in the Instrument of Approval
- projects or activities funded from the variation
- outcomes achieved as a result of the project or activities.

Council did not impose special rate variations under this section in the 2023-2024 year.

Section 356 Donations

Local Government (General) Regulation 2021 Clause 217(1)(a5) & Local Government Act section 356

Total amount contributed or otherwise granted to financially assist others.

Under Section 356 of the Local Government Act, Council contributed money or in kind to the value of \$44,846.

Contracts over \$150,000

Local Government (General) Regulation 2021 Clause 217(1)(a2) (i), (ii)

Details of each contract awarded (other than employment contracts & contracts less than \$150,000) including:

- name of contractor
- nature of goods or services supplied
- total amount payable.

Tender / Contract No	Nature of Goods & Services	Resolution Number	Contractor Name	\$ Value of the Contract (Project / goods or services / real property transferred / lease term rent)	Council Meeting
10/2023	Aquatic Centre Management	129/23	Leisure and Recreation Group	\$245,500 Exc	24 Jul 23
12/2023	Road Base Supply Tender – 2023-2026	156/23	Boral Resources (Country), Glenella Quarry, Regional Quarries Australia, Westlime Canowindra	Panel Contract	28 Aug 23
13/2023	Panel Contract for the delivery of stormwater drainage projects: Concrete culvert and drainage structures, repairs, replacement and new works	157/23	Conseth Solutions, Dearnau, Anilian Contracting, Utilstra, RECS Group Australia, PA & CL McKenzie Builders	Panel Contract	28 Aug 23
9/2023	Sewer CCTV and Relining	195/23	Interflow Pty Ltd	As per schedule of rates	25 Sep 23
6-2023	Construction of Evans Street Shared Pathway	199/23	Andrew Broad Concreting	\$475,893.00 Inc	25 Sep 23
14/2023	Cowra Civic Centre Seating Upgrade Project – Floor Works	224/23	Conseth Solutions	\$433,496.21 Inc	23 Oct 23
SI_2023	Supply and Delivery of Road signs for Central NSW Councils	225/23	Artcraft, Barrier Signs, DeNeefe Signs, Hi-Vis Group (Hunter Valley Signs)	Panel contract	23 Oct 23
226/23	Cowra Aquatic Centre Upgrade Detailed Design (Tender 9/2021)	226/23	Mova Rasi	\$269,20 Exc	23 Oct 24
13/2023	Second Part of Above	283/23	Conseth Solutions & Civilmart	\$685,078.54 Exc \$178,218 Exc	18 Dec 23
16/2023	Plant 125 Replacement – Supply & Delivery of One 14 Tonne Smooth Drum Vibrating Roller	13/24	WesTrac	\$215,600 Inc	22 Jan 24
17/2023	Tree Trimming & Removal	33/24	Agile Arbor Pty Ltd · Asplundh Tree Expert (Australia) P/L · JG Arbor · Lachlan Valley Tree Services Pty Ltd · OS Trees P/L · S & J Tree Care (NSW) P/L · Tree Craft (NSW) Pty Ltd	Panel contract	26 Feb 24
18/2023	Cabin Replacement – Cowra Van Park	34/24	Uniplan Group Pty Ltd	\$518,712.67 Inc	26 Feb 24
1/2024	Sealing and Resealing Services – New Work and Town Street Reseals	40/24	Denrith Pty Ltd	\$639,298 Inc	18 Mar 24
S2_2024	Supply delivery and/or installation of guardrail and wire rope safety fencing	87/24	RBK Pty Ltd t/as Top Notch Fencing, Western Safety Barriers Group Pty Ltd	Panel contract	22 Apr 24
SI_2024	Supply and delivery of bitumen emulsion	109/24	Bitupave Pty Ltd	As per schedule of rates	27 May 24
WI_2024	Tender for Dam Surveillance and inspections	132/24	Department of Regional NSW	\$203,761.80 Inc	27 May 24

Overseas Visits

Local Government (General) Regulation 2021 Clause 217(1)(a)

Details, including purpose of overseas visits by Councillors, Council staff or other persons representing Council (including visits sponsored by other organisations).

During 2023-2024 there was one overseas trip comprising four members representing Council.

Modern Slavery Act 2018

Local Government Act 1993 Section 428(4)(c)

Must contain a statement detailing the action taken by the Council in relation to any issue raised by the Anti-slavery Commissioner during the year concerning the operations of the Council and identified by the Commissioner as being a significant issue.

Anti-slavery Commission – No issues were raised in the 2023-2024 period.

Local Government Act 1993 Section 428(4)(d) –

Must contain a statement of steps taken to ensure that goods and services procured by and for the Council during the year were not the product of modern slavery within the meaning of the Modern Slavery Act 2018

Cowra Council has agreed to participate in a Modern Slavery Risk Assessment through a project co-ordinated by Central NSW Joint Organisation. This assessment of all of Council's suppliers will then inform Council where greater attention needs to be focused.

Private Works

Local Government (General) Regulation 2021, Clause 217(1)(a4) & Local Government Act 1993 – Section 67 (2)(b)& (3).

Include resolutions made concerning work carried out on private land, including:

- details or a summary of any resolutions made under section; and
- details or summary of any work carried out, where the charge is less than the approved fee, the proposed fee to be charged and the total amount subsidised by Council.

No resolutions were passed during the 2023-2024 with regards to Section 67 works carried out. Council applies the following policies with regard to charging for these private works:

- Plant Hire Rates — Reviewed annually. Internal plant hire rates plus 20 per cent
- Labour — Actual costs including 36.9 per cent for on-costs plus 20 per cent
- Materials — Actual costs plus 20 per cent

Capital Works

Local Government Act 1993 and General Regulation & OLG Capital Expenditure Guidelines - Report on all capital works projects is considered best practice

During the period 2023-2024, no capital works were carried out by Council.

Note 9a in the Annual Financial Statements provides details of infrastructure, property, plant and equipment.

Section 7.11 contributions and section 7.12 levies

Environment Planning and Assessment Regulation 2021(EPA Reg) cl 218A(1)- Disclosure of how development contributions and development levies have been used or expended under each contributions plan.

Environment Planning and Assessment Regulation 2021(EPA Reg) 218A (2)(a),(b),(c),(d),(e),(f),(g)- Details for projects for which contributions or levies have been used must contain:

- project identification number and description
- the kind of public amenity or public service the project relates
- amount of monetary contributions or levies used or expended on project
- percentage of project cost funded by contributions or levies
- amounts expended that have been temporarily borrowed from money to be expended for another purpose under the same or another contributions plan
- value of the land and material public benefit other than money or land
- whether the project is complete

Project identification number and description	Library recoupment	Art Gallery recoupment	Civic Centre Upgrade recoupment	Urban Roads & Related Infrastructure	Rural Roads & Related Infrastructure	Village Roads & Related Infrastructure	Cemetery extension recoupment	Cowra Aquatic Centre Upgrade Recoupment	Bushfire Rural Villages	Aerodrome Tarmac Reseal	Section 64	Section 64
The kind of public amenity or public service the project relates	Civic & Community Facility	Civic & Community Facility	Civic & Community Facility						Local Park & Playground		Water Infrastructure	Sewer Infrastructure
Amount of monetary contributions or levies used or expended on project	1,950	1,950	19,142	8,197	59,107	4,098	20,492	11,681	2,459	9,836	136,487	4,583
Percentage of project cost funded by contributions or levies	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Amounts expended that have been temporarily borrowed from money to be expended for another purpose under the same or another contributions plan	0	0	0	0	0	0	0	0	0	0	0	0
Value of the land and material public benefit other than money or land	0	0	0	0	0	0	0	0	0	0	0	0
Whether the project is complete	Yes	Yes	Yes	Ongoing	Ongoing	Ongoing	Yes	Yes	Ongoing	Yes	Ongoing	

Environment Planning and Assessment Regulation 218A(3)(a), (b):

■ Total value of all contributions and levies received during the year	\$ 318,000
■ Total value of all contributions and levies expended during the year	\$ 280,000

Functions Delegated by Council

Local Government (General) Regulation 2021, Reg cl 217(1)(a6) - Statement of all external bodies that exercised functions delegated by Council.

During the period 2023-2024, no external bodies exercised functions delegated by Council.

Controlling Interests

Local Government (General) Regulation 2021 Clause 217(1)(a7) - Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies in which Council held a controlling interest [whether or not incorporated and whether alone or in conjunction with other Councils]

During the period 2023-2024, Council held no controlling interest in any companies.

Council Participation

Local Government (General) Regulation 2021, Reg cl 217(1)(a8) - Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies (whether or no incorporated) in which the Council participated during the year.

During the year, Council participated in a service agreement with Orange City Council for the provision of library services.

General Manager

Local Government (General) Regulation 2021 Clause 217(1)(b)(i), (ii), (iii), (iv), (v).

Statement of the total remuneration package of the general manager including:

- I. total value of the salary component of the package
- II. total amount of any bonus, performance or other payments that do not form part of the salary component
- III. total amount payable by way of the employer's contribution or salary sacrifice to any superannuation scheme to which the general manager may be a contributor
- IV. total value of any non-cash benefits for which the general manager may elect under the package
- V. way of fringe benefits tax for any such non-cash benefits.

During the year, the total remuneration comprised in the remuneration package for the General Manager for the 2023-2024 period was \$281,896 including (i)-(v)

Senior Staff (Directors)

Local Government (General) Regulation 2021, Reg, cl 217(1)(c) (i), (ii), (iii), (iv), (v)

Statement of the total remuneration packages of all senior staff members (other than GM), expressed as the total (not of the individual members) including:

- I. total value of salary components of their packages
- II. total amount of any bonus, performance or other payments that do not form part of salary components of their packages
- III. total amount payable by the Council by way of the employer's contribution or salary sacrifice to any superannuation scheme to which any of the may be a contributor
- IV. total value of any non-cash benefits for which any of them may elect under the package
- V. total amount payable by way of fringe benefits tax for any such non-cash benefits.

During the year, three senior staff members (Directors) were employed by Council. The Directors reported directly to the General Manager and held the following positions.

- Director – Infrastructure and Operations
- Director – Corporate Services
- Director – Environmental Services

The total remuneration comprised in the remuneration package for the senior staff members for the 2023-2024 period was \$668,448 including (i)-(v) above.

Mayor & Councillor Fees

The total amount of money spent on Mayoral and Councillors Fees is paid in accordance with The Local Government Remuneration Tribunal's report on fees to be paid to Mayors and Councillors.

In accordance with the Remuneration Tribunal and in line with Council's budget the total fees paid was \$196,911 as set out below:-

Item	Money Expended
Councillor Fees	\$ 158,986
Mayoral Allowance	\$ 37,925
TOTAL 2023-2024	\$ 196,911

Expenses & Provision of Facilities to Councillors for Civic Functions

Local Government (General) Regulation 2021 Clause 217 (1)(a1) (i), (ii), (iii), (iiia), (iv), (v), (vi), (vii), (viii)

Total cost during the year of the payment of expenses of, and the provision of facilities to Councillors in relation to their civic functions (this amount must equal the reported amount in the financial statements) is as below. In accordance with Council's policy on payment of expenses and the provision of facilities to the Mayor and Councillors, access and use of a room suitably furnished with appropriate office equipment is provided for use by all Councillors.

Item	Total Expended (Exc. GST)
Office equipment - (i) the provision during the year of dedicated office equipment allocated to Councillors on a personal basis, such as laptop computers, mobile telephones and landline telephones and facsimile machines installed in Councillors' homes (including equipment and line rental costs and internet access costs but not including call costs),	\$ 0
Telephone & Facsimile - (ii) telephone calls made by Councillors, including calls made from mobile telephones provided by the Council and from landline telephones and facsimile services installed in Councillors' homes,	\$ 2,898
Conferences / Seminars - (iii) the attendance of Councillors at conferences and seminars,	\$ 37,653
Induction Training & Professional Development - (iiia) the provision of induction training for Councillors, supplementary induction training for mayors and professional development programs for mayors and other Councillors	\$ 0
Other Training (iv) other training of mayors and Councillors and the provision of skill development for mayors and Councillors,	\$ 0
Interstate Visits (v) interstate visits undertaken during the year by Councillors while representing the Council, including the cost of transport, the cost of accommodation and other out-of-pocket travelling expenses,	\$ 0
Overseas Visits (vi) overseas visits undertaken during the year by Councillors while representing the Council, including the cost of transport, the cost of accommodation and other out-of-pocket travelling expenses,	\$ 13,746
Spousal / Partner / Other Accompanying Person Expenses (vii) the expenses of any spouse, partner or other person who accompanied a Councillor in the performance of his or her civic functions, being expenses payable in accordance with the Guidelines for the payment of expenses and the provision of facilities for Mayors and Councillors for Local Councils in NSW prepared by the Secretary from time to time,	\$ 1,527
Councillor Carers Expenses (viii) expenses involved in the provision of care for a child of, or an immediate family member of, a Councillor, to allow the Councillor to undertake his or her civic functions,	\$ 0
Civic Function Expenses	\$ 9,561
TOTAL 2023-2024	\$ 65,385

General Manager's Department

Induction Training and Ongoing Professional Development

Local Government (General) Regulation 2021 Clause 186

Information about induction training and ongoing professional development:

- the names of any mayor or Councillors who completed any induction training course, induction refresher course or supplementary induction course during the year,
- the names of any mayor or Councillors who participated in any ongoing professional development program during the year,
- the number of seminars, circulars and other activities delivered as part of the ongoing professional development program during the year.

Councillor name	Course / seminar / conference	Dates attended
Cr S D'Elboux	Reviewing Financial Statements	July 2023
Cr S D'Elboux Cr C Downing Cr N Kiss OAM Cr P Smith Cr J Smith Cr E Watt Cr B West Cr P Wright	Presentation – Essential Energy	July 2023
Cr N Kiss OAM	IPART Public hearing for the review of the Rate Peg Methodology	July 2023
Cr S D'Elboux	Reviewing Reports on Councils Investments	July 2023
Cr P Wright	2023 Agrinuous AusSaleyards Expo & Leadership Masterclass	July 2023
Cr N Kiss	LGNSW Inclusive Tourism	July 2023
Cr S D'Elboux Cr C Downing Cr N Kiss OAM Cr P Smith Cr J Smith Cr E Watt Cr B West Cr P Wright	Presentation – Regional Housing Delivery Plan	August 2023
Cr N Kiss OAM	LGNSW Net Zero Pools	August 2023
Cr N Kiss OAM	LGNSW Understanding LG Finances for Councillors	August 2023
Cr N Kiss OAM	9 th National Early Literacy Conference	September 2023
Cr B West	2023 ALGA National Local Roads & Transport Congress	September 2023
Cr E Watt	LGNSW No Time to Waste Conference	October 2023
Cr S D'Elboux Cr C Downing Cr R Fagan Cr N Kiss OAM Cr P Smith Cr E Watt Cr B West Cr P Wright	LGNSW 2023 Annual Conference	November 2023
Cr N Kiss OAM	Regional Australia: Regions Rising NSW	November 2023
Cr R Fagan	LGNSW Mayoral Forum	November 2023
Cr C Downing	LGNSW Understanding LG Finances for Councillors	December 2023
Cr N Kiss OAM	LGNSW Planning for Councillors	January 2024
Cr R Fagan Cr P Smith Cr J Smith Cr E Watt Cr B West Cr P Wright	SpendMapp Presentation	March 2024
Cr N Kiss OAM	NSW Library Conference	April 2024
Cr R Fagan	LGNSW Forum – Ability of Councils to Fund Infrastructure and Services	April 2024
Cr R Fagan	LGNSW Rural and Regional Summit 2024	May 2024
Cr E Watt	LGNSW Finances for Councillors	May 2024
Cr E Watt	LGNSW Planning for Councillors	May 2024

Councillors received email notification of all incoming circulars, notifications and alerts from industry bodies regarding training seminars, relevant conferences and training as they were received by Council throughout the year.

Financial Report

Audited Financial Statements

Local Government Act 1993 and General Regulation Section 428(4)(a) - copy of the Council's audited financial reports prepared in accordance with the Local Government Code of Accounting Practice and Financial Reporting (may be an attachment).

Council's audited Financial Statements for the year ended 30 June 2023 are presented on the following pages.

For an overview of the content of the statements, readers are advised to refer to the Auditor's Report in the body of the statements which isolates the salient points to be made in respect of the results.

Cowra Shire Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2024



Cowra Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2024



Cowra Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

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Overview

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

116 Kendal Street
Cowra NSW 2794

Council's guiding principles are detailed in Chapter 3 of the Local Government Act 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.cowracouncil.com.au

Cowra Shire Council

General Purpose Financial Statements for the year ended 30 June 2024

Statement by Councillors and Management

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

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

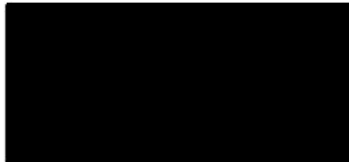
- the *Local Government Act 1993* and the regulations made thereunder,
- the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

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

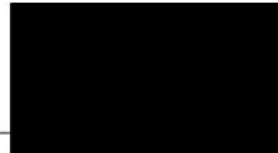
- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

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

Signed in accordance with a resolution of Council made on 30 September 2024.



Cr Paul Smith
Mayor
30 September 2024



Cr Nikki Kiss OAM
Deputy Mayor
30 September 2024



Larissa Hackett
Acting General Manager
30 September 2024



Graham Athorpe
Acting Responsible Accounting Officer
30 September 2024

Cowra 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				
16,234	Rates and annual charges	B2-1	16,100	15,387
15,197	User charges and fees	B2-2	18,967	15,525
1,465	Other revenues	B2-3	2,734	2,421
11,669	Grants and contributions provided for operating purposes	B2-4	12,347	13,140
6,059	Grants and contributions provided for capital purposes	B2-4	16,376	6,356
1,289	Interest and investment income	B2-5	2,136	1,209
236	Other income	B2-6	237	209
170	Net gain from the disposal of assets	B4-1	507	419
52,319	Total income from continuing operations		69,404	54,666
Expenses from continuing operations				
17,401	Employee benefits and on-costs	B3-1	16,879	17,081
16,842	Materials and services	B3-2	20,200	17,643
883	Borrowing costs	B3-3	895	974
8,684	Depreciation, amortisation and impairment of non-financial assets	B3-4	9,201	8,701
1,544	Other expenses	B3-5	1,507	1,333
45,354	Total expenses from continuing operations		48,682	45,732
6,965	Operating result from continuing operations		20,722	8,934
6,965	Net operating result for the year attributable to Council		20,722	8,934
904	Net operating result for the year before grants and contributions provided for capital purposes		4,346	2,578

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

Cowra 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		20,722	8,934
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	44,157	46,397
Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment	C1-7	-	(5,244)
Total items which will not be reclassified subsequently to the operating result		44,157	41,153
Total other comprehensive income for the year		44,157	41,153
Total comprehensive income for the year attributable to Council		64,879	50,087

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

Cowra Shire Council

Statement of Financial Position

as at 30 June 2024

\$ '000	Notes	2024	2023
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	9,068	15,333
Investments	C1-2	29,771	26,771
Receivables	C1-4	8,099	5,321
Inventories	C1-5	894	1,367
Contract assets and contract cost assets	C1-6	5,694	4,865
Other		39	39
Total current assets		53,565	53,696
Non-current assets			
Inventories	C1-5	149	149
Infrastructure, property, plant and equipment (IPPE)	C1-7	813,590	752,271
Other		174	174
Total non-current assets		813,913	752,594
Total assets		867,478	806,290
LIABILITIES			
Current liabilities			
Payables	C3-1	4,469	2,968
Contract liabilities	C3-2	2,707	6,963
Borrowings	C3-3	1,000	1,380
Employee benefit provisions	C3-4	5,223	5,257
Total current liabilities		13,399	16,568
Non-current liabilities			
Borrowings	C3-3	11,922	12,472
Employee benefit provisions	C3-4	240	242
Provisions	C3-5	546	516
Total non-current liabilities		12,708	13,230
Total liabilities		26,107	29,798
Net assets		841,371	776,492
EQUITY			
Accumulated surplus	C4-1	257,776	237,054
IPPE revaluation reserve	C4-1	583,595	539,438
Council equity interest		841,371	776,492
Total equity		841,371	776,492

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

Cowra 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		237,054	539,438	776,492	228,120	498,285	726,405
Net operating result for the year		20,722	–	20,722	8,934	–	8,934
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	44,157	44,157	–	46,397	46,397
Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment	C1-7	–	–	–	–	(5,244)	(5,244)
Other comprehensive income		–	44,157	44,157	–	41,153	41,153
Total comprehensive income		20,722	44,157	64,879	8,934	41,153	50,087
Closing balance at 30 June		257,776	583,595	841,371	237,054	539,438	776,492

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

Cowra 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				
<i>Receipts:</i>				
16,234	Rates and annual charges		16,002	15,567
15,197	User charges and fees		17,746	15,927
1,289	Interest received		1,993	920
17,317	Grants and contributions		15,717	16,830
–	Bonds, deposits and retentions received		660	241
1,701	Other		2,482	4,360
<i>Payments:</i>				
(16,882)	Payments to employees		(16,902)	(16,765)
(16,842)	Payments for materials and services		(18,610)	(20,027)
(883)	Borrowing costs		(870)	(950)
–	Bonds, deposits and retentions refunded		(235)	(48)
(1,544)	Other		(1,636)	(2,060)
15,587	Net cash flows from operating activities	G1-1	16,347	13,995
Cash flows from investing activities				
<i>Receipts:</i>				
–	Sale of investments		26,771	27,771
–	Sale of real estate assets		234	391
64	Proceeds from sale of IPPE		460	311
<i>Payments:</i>				
–	Purchase of investments		(26,771)	(27,771)
–	Acquisition of term deposits		(3,000)	1,000
(26,802)	Payments for IPPE		(19,376)	(9,408)
(26,738)	Net cash flows from investing activities		(21,682)	(7,706)
Cash flows from financing activities				
<i>Receipts:</i>				
12,770	Proceeds from borrowings		450	–
<i>Payments:</i>				
(1,385)	Repayment of borrowings		(1,380)	(1,447)
11,385	Net cash flows from financing activities		(930)	(1,447)
234	Net change in cash and cash equivalents		(6,265)	4,842
9,774	Cash and cash equivalents at beginning of year		15,333	10,491
10,008	Cash and cash equivalents at end of year	C1-1	9,068	15,333
25,000	plus: Investments on hand at end of year	C1-2	29,771	26,771
35,008	Total cash, cash equivalents and investments		38,839	42,104

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

Cowra Shire Council

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Cowra Shire Council

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 30 September 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 material accounting policy information related to these consolidated financial statements are set out below. Accounting policies have been consistently applied to all the years presented, unless otherwise stated.

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

Historical cost convention

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

Significant accounting estimates and judgements

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

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

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

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

- (i) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-7
- (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.

Monies and other assets received by Council

The Consolidated Fund

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

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

- General purpose operations
- Water service
- Sewerage service
- Waste Fund

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.

A1-1 Basis of preparation (continued)

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

Volunteer services

Council does not make use of volunteer services for its operations and therefore no income or expenses have been bought in.

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2024 reporting period. Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2023.

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.

This includes AASB 2022-10 *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities* which will not have a material impact due to the low value of Community Land when compared to Council's overall Infrastructure, Property, Plant and Equipment (IPPE) value.

New accounting standards adopted during the year

During the year Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2024.

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.”

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.

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										
Civic Activities	49	48	1,140	969	(1,091)	(921)	–	–	–	–
Administration	182	389	5,797	5,609	(5,615)	(5,220)	66	271	40,967	40,794
Public Order and Safety	1,993	1,277	1,245	1,203	748	74	1,910	1,159	9,096	7,740
Health	–	–	–	–	–	–	–	–	2,926	1,146
Environment	6,123	6,080	6,050	6,140	73	(60)	105	86	32,189	30,858
Community Services and Education	24	12	293	247	(269)	(235)	23	10	706	659
Housing and community amenities	1,190	1,224	3,389	3,243	(2,199)	(2,019)	316	172	3,126	2,996
Water Supplies	15,902	7,920	8,364	7,720	7,538	200	8,417	1,133	108,036	99,030
Sewerage services	4,354	4,007	4,119	3,856	235	151	48	7	58,804	56,369
Recreation and culture	4,269	1,339	4,419	4,710	(150)	(3,371)	3,950	711	58,199	51,384
Mining, manufacture and construction	–	–	77	72	(77)	(72)	–	–	440	424
Transport and communications	8,787	9,004	4,687	4,982	4,100	4,022	8,000	8,340	547,667	510,356
Economic affairs	11,135	7,370	9,102	6,981	2,033	389	156	118	5,322	4,534
General purpose income	15,396	15,996	–	–	15,396	15,996	5,732	7,489	–	–
Total functions and activities	69,404	54,666	48,682	45,732	20,722	8,934	28,723	19,496	867,478	806,290

B1-2 Components of functions or activities

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

Civic Activities

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 policy-making committees, public disclosure (e.g. GIPA), and legislative compliance.

Administration

Includes corporate support and other support services, engineering works, and any Council policy compliance.

Public Order and Safety

Fire and emergency services levy, fire protection, emergency services, enforcement of regulations and animal control.

Health

Inspection & food control.

Environment

Noxious plants and insect/vermin control; other environmental protection; solid waste management, including domestic waste; other waste management; street cleaning, drainage and stormwater management.

Community Services and Education

Youth services; aged and disabled persons services.

Housing and community amenities

Public cemeteries; public conveniences; street lighting; town planning; housing and other community amenities.

Water Supplies

Sewerage services

Recreation and culture

Public libraries; art galleries; community centres and halls, sporting grounds and venues; swimming pools; parks; gardens; and cultural services.

Mining, manufacture and construction

Building control, quarries and pits.

Transport and communications

Urban local, urban regional, sealed and unsealed roads, bridges, footpaths, parking areas, bus shelters and aerodromes.

Economic affairs

Caravan parks; tourism and area promotion; industrial development promotion; sale yards; real estate development; and other business undertakings.

General purpose income

Includes rates and annual charges excluding water and sewer, non-capital general purpose grants, interest on overdue rates and charges, and interest on investments excluding externally restricted assets.

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2024	2023
Ordinary rates		
Residential	2,906	2,768
Farmland	3,406	3,265
Mining	23	22
Business	1,504	1,471
Less: pensioner rebates (mandatory)	(175)	(176)
Rates levied to ratepayers	7,664	7,350
Pensioner rate subsidies received	96	97
Total ordinary rates	7,760	7,447
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	2,962	2,814
Water supply services	2,063	1,969
Sewerage services	3,183	3,047
Waste management services (non-domestic)	285	266
Less: pensioner rebates (mandatory)	(341)	(345)
Annual charges levied	8,152	7,751
Pensioner annual charges subsidies received:		
– Water	61	61
– Sewerage	40	40
– Domestic waste management	87	88
Total annual charges	8,340	7,940
Total rates and annual charges	16,100	15,387
Timing of revenue recognition for rates and annual charges		
Rates and annual charges recognised at a point in time	16,100	15,387
Total rates and annual charges	16,100	15,387

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

Material accounting policy information

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

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area.

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

B2-2 User charges and fees

\$ '000	2024	2023
Specific user charges (per s502 - specific 'actual use' charges)		
Water supply services	5,203	4,628
Sewerage services	800	736
Total specific user charges	6,003	5,364
Other user charges and fees		
(i) Fees and charges – statutory and regulatory functions (per s608)		
Planning and building regulation	422	407
Private works – section 67	37	61
Total fees and charges – statutory/regulatory	459	468
(ii) Fees and charges – other (incl. general user charges (per s608))		
Caravan park	529	449
Cemeteries	338	430
Community centres	124	179
Library and art gallery	5	6
Refuse and effluent disposal	176	153
Transport for NSW works (state roads not controlled by Council)	9,007	6,163
Saleyards	556	453
Sundry sales	112	94
Swimming centres	–	184
Waste disposal tipping fees	1,443	1,364
Water connection fees	170	181
Other	45	37
Total fees and charges – other	12,505	9,693
Total other user charges and fees	12,964	10,161
Total user charges and fees	18,967	15,525
Timing of revenue recognition for user charges and fees		
User charges and fees recognised at a point in time	18,967	15,525
Total user charges and fees	18,967	15,525

Material accounting policy information

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

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

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

B2-3 Other revenues

\$ '000	2024	2023
Fines	14	16
Diesel rebate	99	66
Insurance claims recoveries	968	447
Recycling income (non-domestic)	1,365	1,595
Cultural and community activities	40	26
Insurance rebate	51	55
Lease back contributions	130	126
Rural Fire Service reimbursement	67	90
Total other revenue	2,734	2,421
Timing of revenue recognition for other revenue		
Other revenue recognised at a point in time	2,734	2,421
Total other revenue	2,734	2,421

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 are recognised as revenue when the service has been provided, the payment is received, whichever occurs first.

Fines are recognised when the penalty is paid.

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

B2-4 Grants and contributions

\$ '000	Operating 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	234	922	–	–
Financial assistance – local roads component	105	623	–	–
Payment in advance - future year allocation				
Financial assistance – general component	3,773	4,101	–	–
Financial assistance – local roads component	1,620	1,843	–	–
Amount recognised as income during current year	5,732	7,489	–	–
Special purpose grants and non-developer contributions (tied)				
Cash contributions				
Water supplies	79	71	1,958	1,035
Community care	23	10	–	–
Employment and training programs	26	64	–	–
Environmental programs	198	117	–	–
Library	102	99	267	9
LIRS subsidy	9	20	–	–
NSW rural fire services	–	–	1,034	803
Street lighting	67	66	–	–
Recreation and culture	39	288	3,583	522
Transport (other roads and bridges funding)	3,885	3,749	1,852	3,475
Transport (roads to recovery)	1,536	–	–	–
Drainage	–	–	41	–
Other specific grants	–	8	–	–
Transport for NSW contributions (regional roads, block grant)	651	1,159	–	–
Total special purpose grants and non-developer contributions – cash	6,615	5,651	8,735	5,844
Non-cash contributions				
Bushfire services	–	–	876	356
Wyangala water treatment plant	–	–	6,234	–
Total other contributions – non-cash	–	–	7,110	356
Total special purpose grants and non-developer contributions (tied)	6,615	5,651	15,845	6,200
Total grants and non-developer contributions	12,347	13,140	15,845	6,200
Comprising:				
– Commonwealth funding	7,278	7,489	759	2,701
– State funding	5,068	5,648	15,086	3,499
– Other funding	1	3	–	–
	12,347	13,140	15,845	6,200

B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Notes	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Developer contributions:					
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):					
Cash contributions					
S 7.4 – contributions using planning agreements	G4	–	–	165	–
S 7.11 – contributions towards amenities/services		–	–	49	24
S 7.12 – fixed development consent levies		–	–	133	118
S 64 – water supply contributions		–	–	136	7
S 64 – sewerage service contributions		–	–	48	7
Total developer contributions – cash		–	–	531	156
Total developer contributions		–	–	531	156
Total contributions		–	–	531	156
Total grants and contributions		12,347	13,140	16,376	6,356
Timing of revenue recognition for grants and contributions					
Grants and contributions recognised over time		–	–	13,935	5,041
Grants and contributions recognised at a point in time		12,347	13,140	2,441	1,315
Total grants and contributions		12,347	13,140	16,376	6,356

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 (non-developer)				
Unspent funds at 1 July	2,804	492	6,979	5,269
Add: operating grants recognised as income in the current period but not yet spent	2,925	2,622	–	–
Add: Funds received and not recognised as revenue in the current year	36	–	1,000	3,757
Less: capital grants recognised in a previous reporting period now spent	(1,751)	(286)	–	–
Less: Funds received in prior year but revenue recognised and funds spent in current year	–	(24)	(5,292)	(2,047)
Unspent funds at 30 June	4,014	2,804	2,687	6,979
Contributions (developer)				
Unspent funds at 1 July	–	–	218	163
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	–	–	141	133
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	–	–	(90)	(78)
Unspent contributions at 30 June	–	–	269	218

B2-4 Grants and contributions (continued)

Material accounting policy information

Grants and contributions – enforceable agreement with sufficiently specific performance obligations

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

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

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

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

Capital grants

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

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

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

Developer contributions

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

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

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

Other grants and contributions

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

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

B2-5 Interest and investment income

\$ '000	2024	2023
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	202	142
– Cash and investments	1,934	1,067
Total interest and investment income	2,136	1,209

B2-6 Other income

\$ '000	Notes	2024	2023
Rental income			
Other lease income			
Aerodrome land		35	33
Treatment Works land		13	12
Visitors Centre & Cafe		49	46
Other Council properties		140	118
Total other lease income		237	209
Total rental income	C2-2	237	209
Total other income		237	209

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2024	2023
Salaries and wages	12,800	12,695
Employee leave entitlements (ELE)	2,780	2,960
Superannuation – defined contribution plans	1,486	1,364
Superannuation – defined benefit plans	196	221
Workers' compensation insurance	703	615
Fringe benefit tax (FBT)	12	18
Total employee costs	17,977	17,873
Less: capitalised costs	(1,098)	(792)
Total employee costs expensed	16,879	17,081

Material accounting policy information

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.

B3-2 Materials and services

\$ '000	Notes	2024	2023
Raw materials and consumables		4,994	6,190
Contractor costs		11,836	8,193
Audit Fees	F2-1	79	60
Councillor and Mayoral fees and associated expenses	F1-2	262	192
Advertising		160	186
Bank charges		54	52
Electricity and heating		1,129	1,010
Insurance		577	769
Office expenses (including computer expenses)		167	123
Postage		25	51
Printing and stationery		29	39
Repairs and maintenance		–	19
Street lighting		279	243
Telephone and communications		154	186
Valuation fees		67	62
Travel expenses		58	73
Training costs (other than salaries and wages)		208	125
Legal expenses:			
– Legal expenses: planning and development		1	1
– Legal expenses: other		95	51
Expenses from leases of low value assets		26	18
Total materials and services		20,200	17,643
Total materials and services		20,200	17,643

B3-3 Borrowing costs

(i) Interest bearing liability costs

Interest on loans		865	945
Total interest bearing liability costs		865	945
Total interest bearing liability costs expensed		865	945

(ii) Other borrowing costs

Discount adjustments relating to movements in provisions (other than ELE)			
– Remediation liabilities	C3-5	30	29
Total other borrowing costs		30	29
Total borrowing costs expensed		895	974

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

\$ '000	Notes	2024	2023
Depreciation and amortisation			
Plant and equipment		1,517	1,382
Office equipment		105	100
Furniture and fittings		–	4
Infrastructure:	C1-7		
– Buildings		894	997
– Roads		1,799	1,662
– Bridges		169	159
– Footpaths		153	142
– Other road assets		64	59
– Stormwater drainage		320	297
– Water supply network		2,415	2,225
– Sewerage network		1,043	966
– Swimming pools		142	133
– Other open space/recreational assets		197	192
– Aerodrome		63	57
Other assets:			
– Other		314	321
Reinstatement, rehabilitation and restoration assets:			
– Quarry asset	C3-5,C1-7	6	5
Total gross depreciation and amortisation costs		9,201	8,701
Total depreciation and amortisation costs		9,201	8,701
Impairment / revaluation decrement of IPPE			
Infrastructure:	C1-7		
– Roads		–	4,834
Other assets		–	410
Total gross IPPE impairment / revaluation decrement costs		–	5,244
Amounts taken through revaluation reserve	C1-7	–	(5,244)
Total depreciation, amortisation and impairment for non-financial assets		9,201	8,701

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. Useful lives are included in Note C1-7 for IPPE assets.

Impairment of non-financial assets

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

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

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

B3-5 Other expenses

\$ '000	2024	2023
Other		
Contributions/levies to other levels of government	947	947
Emergency services levy (includes FRNSW, SES, and RFS levies)	527	386
Donations, contributions and assistance to other organisations (Section 356)	33	–
Total other	1,507	1,333
Total other expenses	1,507	1,333

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)			
Proceeds from disposal – property		7	–
Gain (or loss) on disposal		7	–
Gain (or loss) on disposal of plant and equipment	C1-7		
Proceeds from disposal – plant and equipment		453	311
Less: carrying amount of plant and equipment assets sold/written off		(84)	(176)
Gain (or loss) on disposal		369	135
Gain (or loss) on disposal of infrastructure	C1-7		
Proceeds from disposal – infrastructure		–	–
Less: carrying amount of infrastructure assets sold/written off		(39)	–
Gain (or loss) on disposal		(39)	–
Gain (or loss) on disposal of real estate assets held for sale	C1-5		
Proceeds from disposal – real estate assets		234	391
Less: carrying amount of real estate assets sold/written off		(64)	(107)
Gain (or loss) on disposal		170	284
Gain (or loss) on disposal of investments	C1-2		
Proceeds from disposal/redemptions/maturities – investments		26,771	27,771
Less: carrying amount of investments sold/redeemed/matured		(26,771)	(27,771)
Gain (or loss) on disposal		–	–
Net gain (or loss) from disposal of assets		507	419

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 26 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				
User charges and fees	15,197	18,967	3,770	25% F
Council carried out a significant amount of additional works on behalf of Transport for NSW under the State Roads maintenance contract.				
Other revenues	1,465	2,734	1,269	87% F
Other revenue was well over budget due to insurance recovery of \$840,000 for the caravan park following the flooding and additional income from sale of recycling material.				
Capital grants and contributions	6,059	16,376	10,317	170% F
Council received a number of grants that were not originally budgeted including;				
Wyangala water treatment plant dedicated to council \$6,234,000 (non cash)				
RFS new assets trucks \$876,000 (non cash)				
Fixing Local Roads \$540,000				
Public Open Spaces \$1,200,000				
Local Roads and Community Infrastructure \$460,000				
Drought Communities \$1,958,000				
A grant of \$1,250,000 was also budgeted for upgrading the pool however this was not received.				
Interest and investment revenue	1,289	2,136	847	66% F
Interest income was greater than budget due to higher interest rates.				
Net gains from disposal of assets	170	507	337	198% F
Proceeds from the sale of plant were greater than budget and council also sold a number of blocks of land in the airport development.				
Expenses				
Materials and services	16,842	20,200	(3,358)	(20)% U
Increased expenditure for materials and services can be attributed to additional works under the State Roads maintenance contract.				

B5-1 Material budget variations (continued)

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
Statement of cash flows				
Cash flows from investing activities	(26,738)	(21,682)	5,056	(19)% F
Cash flows from investing activities was less than budget principally due to delay in commencement of West Cowra Sewerage project.				
Cash flows from financing activities	11,385	(930)	(12,315)	(108)% U
Proposed loans for the West Cowra Sewerage project were not taken up due to delay in commencement of the works.				

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2024	2023
Cash assets		
Cash on hand and at bank	6,818	833
Cash equivalent assets		
– Deposits at call	1,750	13,000
– Short-term deposits	500	1,500
Total cash and cash equivalents	9,068	15,333

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	9,068	15,333
Balance as per the Statement of Cash Flows	9,068	15,333

C1-2 Financial investments

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Debt securities at amortised cost				
Long term deposits	29,771	–	26,771	–
Total	29,771	–	26,771	–
Total financial investments	29,771	–	26,771	–
Total cash assets, cash equivalents and investments	38,839	–	42,104	–

Material accounting policy information

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

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

Financial assets

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

Classification

Council classifies all its financial assets as loans and receivable.

Amortised cost

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

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

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

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

\$ '000	2024	2023
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	38,839	42,104
Cash, cash equivalents and investments not subject to external restrictions	13,684	15,232
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended loans - waste fund	135	–
Specific purpose unexpended grants – general fund	1,365	3,664
Specific purpose unexpended grants – water fund	1,342	2,300
External restrictions – included in liabilities	2,842	5,964
External restrictions		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	177	127
Developer contributions – sewer fund	92	92
Specific purpose unexpended grants – general fund	3,994	2,819
Water fund	5,894	6,017
Sewer fund	9,523	9,384
Sewerage services – Wyangala Sewerage Treatment Plant	1,122	1,305
Domestic waste management	1,511	1,164
External restrictions – other	22,313	20,908
Total external restrictions	25,155	26,872

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.

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

\$ '000	2024	2023
(b) Internal allocations		
Internal allocations		
At 30 June, Council has internally allocated funds to the following:		
Plant and vehicle replacement	1,903	2,642
Infrastructure (Built Asset) replacement	2,541	1,883
Employees leave entitlement	961	961
Carry over works	398	391
Deposits, retentions and bonds	1,229	804
Art Gallery	10	3
Aquatics centre capital renewal	1,379	1,253
Bad debts	82	74
Business assistance	50	77
Caravan Park	909	883
Depot redevelopment	15	59
Election	112	77
Financial assistance advance payment	938	2,069
Gravel rehabilitation	455	429
IT equipment	162	–
Lachlan River precinct	141	141
Pedestrian and cycle plan	50	50
Saleyards	64	24
RMS Warranty	250	250
Waste	1,206	977
Waste Long Service Leave	142	142
Statewide	123	123
Statecover	86	129
Civic Centre	20	22
Peace Precinct	8	8
Total internal allocations	13,234	13,471

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

C1-4 Receivables

\$ '000	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
Rates and annual charges	2,523	–	2,409	–
User charges and fees	3,583	–	2,327	–
Private works	12	–	11	–
Accrued revenues				
– Interest on investments	500	–	357	–
Deferred debtors	6	–	6	–
Government grants and subsidies	889	–	114	–
Net GST receivable	599	–	110	–
Total	8,112	–	5,334	–
Less: provision for impairment				
User charges and fees	(13)	–	(13)	–
Total provision for impairment – receivables	(13)	–	(13)	–
Total net receivables	8,099	–	5,321	–

Material accounting policy information

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.

C1-5 Inventories

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
(i) Inventories at cost				
Real estate for resale	167	149	231	149
Stores and materials	727	–	1,136	–
Total inventories at cost	894	149	1,367	149
Total inventories	894	149	1,367	149

(i) Other disclosures

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
(a) Details for real estate development				
Residential	–	149	–	149
Industrial/commercial	167	–	231	–
Total real estate for resale	167	149	231	149
– Transfers in from (out to) Note C1-7	–	–	(110)	–
Material accounting policy information				

Raw materials and stores, work in progress and finished goods

Costs are assigned to individual items of inventory on the basis of weighted average costs.

Land held for resale

Land held for resale is stated at the lower of cost and net realisable value. Cost is assigned by specific identification and includes the cost of acquisition, and development and borrowing costs during development. When development is completed, borrowing costs and other holding charges are expensed as incurred.

C1-6 Contract assets and Contract cost assets

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Contract assets	5,694	-	4,865	-
Total contract assets and contract cost assets	5,694	-	4,865	-

Significant changes in contract assets

Significant contract assets include:

- \$2,364,939 from Transport for NSW for State Road works
- \$873,897 from the Local Roads and Community Infrastructure Round 3 grant program
- \$601,466 from the Creative Capital funding program
- \$420,693 from the Local Roads and Community Infrastructure Round 2 grant program

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	Reinstatement costs for impaired assets	Carrying value of disposals	Depreciation expense	WIP transfers	Revaluation increments/ (decrements) to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000													
Capital work in progress	11,550	–	11,550	3,642	2,723	–	–	–	(3,327)	–	14,588	–	14,588
Plant and equipment	27,363	(18,383)	8,980	–	3,077	–	(84)	(1,517)	–	–	28,329	(17,873)	10,456
Office equipment	714	(225)	489	9	8	–	–	(105)	–	–	731	(330)	401
Furniture and fittings	55	(55)	–	144	–	–	–	–	–	–	199	(55)	144
Land:													
– Operational land	10,760	–	10,760	–	–	–	–	–	–	1,971	12,731	–	12,731
– Community land	32,907	–	32,907	–	152	–	–	–	–	6,029	39,088	–	39,088
Infrastructure:													
– Buildings	42,621	(18,363)	24,258	227	292	–	–	(894)	–	1,623	46,102	(20,596)	25,506
– Roads	168,848	(52,068)	116,780	2,621	1,164	2,680	–	(1,799)	389	6,434	182,089	(53,820)	128,269
– Bridges	31,252	(6,395)	24,857	39	–	–	–	(169)	2,483	1,326	35,452	(6,916)	28,536
– Footpaths	17,084	(3,569)	13,515	–	602	–	–	(153)	229	718	18,832	(3,921)	14,911
– Other road assets	3,091	(797)	2,294	–	15	–	–	(64)	–	–	3,106	(861)	2,245
– Bulk earthworks (non-depreciable)	338,860	–	338,860	–	–	–	–	–	–	18,197	357,057	–	357,057
– Stormwater drainage	42,594	(13,301)	29,293	–	–	–	–	(320)	–	1,469	44,753	(14,311)	30,442
– Water supply network	157,666	(77,783)	79,883	557	6,337	–	(40)	(2,415)	163	3,928	171,567	(83,154)	88,413
– Sewerage network	68,372	(25,192)	43,180	1,111	4	–	–	(1,043)	–	2,136	72,953	(27,565)	45,388
– Swimming pools	5,289	(3,459)	1,830	–	–	–	–	(142)	–	117	5,657	(3,852)	1,805
– Other open space/recreational assets	5,892	(2,314)	3,578	7	5	–	–	(197)	–	–	5,905	(2,512)	3,393
– Aerodrome	5,529	(1,571)	3,958	–	–	–	–	(63)	–	209	5,826	(1,722)	4,104
Other assets:													
– Other	9,497	(4,269)	5,228	371	290	410	–	(314)	63	–	10,220	(4,172)	6,048
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):													
– Quarry assets	174	(103)	71	–	–	–	–	(6)	–	–	174	(109)	65
Total infrastructure, property, plant and equipment	980,118	(227,847)	752,271	8,728	14,669	3,090	(124)	(9,201)	–	44,157	1,055,359	(241,769)	813,590

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

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

By aggregated asset class	At 1 July 2022			Asset movements during the reporting period								At 30 June 2023		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in equity)	WIP transfers	Tfrs from/(to) real estate assets (Note C1-5)	Revaluation increments/ (decrements) to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000														
Capital work in progress	8,495	–	8,495	2,149	1,534	–	–	–	(628)	–	–	11,550	–	11,550
Plant and equipment	26,602	(17,978)	8,624	–	1,875	(137)	(1,382)	–	–	–	–	27,363	(18,383)	8,980
Office equipment	675	(125)	550	–	39	–	(100)	–	–	–	–	714	(225)	489
Furniture and fittings	55	(51)	4	–	–	–	(4)	–	–	–	–	55	(55)	–
Land:														
– Operational land	12,561	–	12,561	–	–	–	–	–	–	110	(1,911)	10,760	–	10,760
– Community land	22,248	–	22,248	–	–	–	–	–	–	–	10,659	32,907	–	32,907
Infrastructure:														
– Buildings	47,537	(21,890)	25,647	22	272	–	(997)	–	555	–	(1,241)	42,621	(18,363)	24,258
– Roads	157,454	(42,937)	114,517	2,089	–	–	(1,662)	(4,834)	–	–	6,670	168,848	(52,068)	116,780
– Bridges	29,509	(5,879)	23,630	–	–	–	(159)	–	–	–	1,386	31,252	(6,395)	24,857
– Footpaths	15,814	(3,227)	12,587	–	313	–	(142)	–	21	–	736	17,084	(3,569)	13,515
– Other road assets (including bulk earthworks)	2,978	(739)	2,239	114	–	–	(59)	–	–	–	–	3,091	(797)	2,294
– Bulk earthworks (non-depreciable)	319,951	–	319,951	–	–	–	–	–	–	–	18,909	338,860	–	338,860
– Stormwater drainage	39,502	(12,052)	27,450	46	–	–	(297)	–	–	–	2,094	42,594	(13,301)	29,293
– Water supply network	145,777	(69,991)	75,786	491	159	–	(2,225)	–	–	–	5,672	157,666	(77,783)	79,883
– Sewerage network	63,372	(22,423)	40,949	99	15	–	(966)	–	–	–	3,083	68,372	(25,192)	43,180
– Swimming pools	4,936	(3,095)	1,841	–	–	–	(133)	–	–	–	122	5,289	(3,459)	1,830
– Aerodrome	5,173	(1,426)	3,747	–	–	–	(57)	–	50	–	218	5,529	(1,571)	3,958
– Other open space/recreational assets	5,709	(2,156)	3,553	–	254	(39)	(192)	–	2	–	–	5,892	(2,314)	3,578
Other assets:														
– Other	9,204	(3,538)	5,666	23	270	–	(321)	(410)	–	–	–	9,497	(4,269)	5,228
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):														
– Quarry assets	174	(98)	76	–	–	–	(5)	–	–	–	–	174	(103)	71
Total infrastructure, property, plant and equipment	917,726	(207,605)	710,121	5,033	4,731	(176)	(8,701)	(5,244)	–	110	46,397	980,118	(227,847)	752,271

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

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

Material accounting policy information

Useful lives of IPPE

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	4	Playground equipment	5 to 15
Office furniture	20	Benches, seats etc.	10 to 20
Computer equipment	4		
Vehicles	5 to 8	Buildings	
Heavy plant/road making equipment	5 to 20	Buildings: masonry	50
Other plant and equipment	5 to 30		
		Stormwater assets	
Water and sewer assets		Drains	100
Dams and reservoirs	80 to 100	Culverts	50 to 75
Bores	20 to 40	Flood control structures	80 to 100
Reticulation pipes: PVC	70 to 80		
Reticulation pipes: other	25 to 75		
Pumps and telemetry	15 to 20		
		Other infrastructure assets	
Transportation assets		Bulk earthworks	infinite
Sealed roads: surface	62	Swimming pools	50
Sealed roads: structure	166	Other open space/recreational assets	50 to 100
Unsealed roads	55	Other infrastructure	5 to 100
Bridge: concrete	75 to 250		

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

Revaluation model

Infrastructure, property, plant and equipment are held at fair value. Comprehensive valuations are performed at least every 5 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 and Environment – Water.

For the year ended 30 June 2024 the following other asset categories were again indexed from the 2023 valuation:

- Swimming pool (based on NSW Consumer Price Index for non-residential building construction)
- Roads, bridges, footpaths, and bulk earthworks (based on NSW Consumer Price Index for road and bridge construction)
- Stormwater drainage (based on the NSW Reference Rates Manual Water and Sewerage Construction Cost Indices)
- Buildings (based on the non-residential construction index NSW)
- Operational and Community land (based on NSW Valuer General's information)

Increases in the carrying amounts arising on revaluation are credited to the IPPE 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 IPPE revaluation reserve to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

Land under roads

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

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

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

Crown reserves

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

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

Infrastructure, property, plant and equipment – current year impairments

\$ '000	2024	2023
(iii) Impairment losses recognised direct to equity (ARR):		
– On site cabins at caravan park damaged by flooding in November	–	410
– Unsealed roads damaged by flooding in November	–	1,164
– Sealed roads damaged by flooding in November	–	3,670
Total impairment losses	–	5,244
Impairment of assets – direct to equity (ARR)	–	5,244

C2 Leasing activities

C2-1 Council as a lessee

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

Terms and conditions of leases

Office and IT equipment

Leases for photocopiers and IT equipment are considered low value assets. The leases range from 4 to 5 years with no renewal option, the payments are fixed, however some of the leases include variable payments based on usage.

(a) Income Statement

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

\$ '000	2024	2023
Expenses relating to leases of low-value assets	26	18
	26	18

(b) Statement of Cash Flows

Total cash outflow for leases	26	18
	26	18

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

Council has a lease at significantly below market for a parcel of land used as a carpark.

The lease fee is \$10 per annum. The use of the right-to-use asset is restricted by the lessors to specified for carparking which Council must provide, these services are detailed in the leases.

Council does not believe that the lease is material from a statement of financial position or performance perspective.

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

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

C2-2 Council as a lessor

Operating leases

Council leases out a number of properties to community groups and to private individuals for grazing purposes; these leases have been classified as operating leases for financial reporting purposes and the assets are included as IPP&E.

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

\$ '000	2024	2023
----------------	-------------	-------------

(ii) Assets held as property, plant and equipment

Council provides operating leases on Council buildings for the purpose of community groups and grazing licences, the table below relates to operating leases on assets disclosed in C1-7.

Lease income (excluding variable lease payments not dependent on an index or rate)	237	209
Total income relating to operating leases for Council assets	237	209

Amount of IPPE leased out by Council under operating leases

Land	6,275	4,908
Buildings	2,310	2,201
Total amount of IPPE leased out by Council under operating leases	8,585	7,109

(iii) Maturity analysis of undiscounted lease payments to be received after reporting date for all operating leases:

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

< 1 year	112	204
1–2 years	94	88
2–3 years	23	88
3–4 years	6	34
4–5 years	6	6
> 5 years	48	50
Total undiscounted lease payments to be received	289	470

C3 Liabilities of Council

C3-1 Payables

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Goods and services – operating expenditure	2,219	–	1,038	–
Accrued expenses:				
– Borrowings	60	–	65	–
– Salaries and wages	196	–	183	–
– Other expenditure accruals	79	–	208	–
Security bonds, deposits and retentions	1,229	–	804	–
Prepaid rates	686	–	670	–
Total payables	4,469	–	2,968	–

Payables

Payables are usually paid within 30 days of recognition.

C3-2 Contract Liabilities

\$ '000	Notes	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	2,671	-	6,963	-
Total grants received in advance		2,671	-	6,963	-
Upfront fees – civic centre events	(ii)	36	-	-	-
Total user fees and charges received in advance		36	-	-	-
Total contract liabilities		2,707	-	6,963	-

Notes

(i) Council has received funding to construct or upgrade assets including roads, bridges, footpaths and a water supply pipeline. 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.

(ii) Advance ticket sales for events to be held at the civic centre after 30 June do not meet the definition of a performance obligation and therefore the funds received are recorded as a contract liability on receipt and recognised as revenue once the event is held later in the year.

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

\$ '000	2024	2023
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	5,292	2,047
Operating grants (received prior to performance obligation being satisfied)	-	24
Total revenue recognised that was included in the contract liability balance at the beginning of the period	5,292	2,071

Significant changes in contract liabilities

Council spent several large grants that had been received in the previous financial year including Fixing Local Roads, Public Open Spaces and Safe and Secure Water.

C3-3 Borrowings

\$ '000	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
Loans – secured ¹	1,000	11,922	1,380	12,472
Total borrowings	1,000	11,922	1,380	12,472

(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 E2-1.

(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	13,852	(1,380)	450	–	–	–	12,922
Total liabilities from financing activities	13,852	(1,380)	450	–	–	–	12,922

\$ '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	15,299	(1,447)	–	–	–	–	13,852
Total liabilities from financing activities	15,299	(1,447)	–	–	–	–	13,852

(b) Financing arrangements

\$ '000	2024	2023
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Total facilities

Total financing facilities available to Council at the reporting date are:

Bank overdraft facilities ¹	500	500
Credit cards/purchase cards	60	60
Total financing arrangements	560	560

Drawn facilities

Financing facilities drawn down at the reporting date are:

– Credit cards/purchase cards	22	25
Total drawn financing arrangements	22	25

Undrawn facilities

Undrawn financing facilities available to Council at the reporting date are:

– Bank overdraft facilities	500	500
– Credit cards/purchase cards	38	35
Total undrawn financing arrangements	538	535

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

C3-4 Employee benefit provisions

\$ '000	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
Annual leave	1,700	–	1,702	–
Long service leave	3,481	240	3,530	242
Time in lieu	42	–	25	–
Total employee benefit provisions	5,223	240	5,257	242

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	4,119	3,899
	4,119	3,899

Material accounting policy information

Other long-term employee benefit obligations

The liability for long-service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

C3-5 Provisions

\$ '000	2024		2023	
	Current	Non-Current	Current	Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	546	–	516
Sub-total – asset remediation/restoration	–	546	–	516
Total provisions	–	546	–	516

Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
2024		
At beginning of year	516	516
Unwinding of discount	30	30
Total other provisions at end of year	546	546
2023		
At beginning of year	487	487
Unwinding of discount	29	29
Total other provisions at end of year	516	516

Nature and purpose of provisions

Asset remediation

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

Material accounting policy information

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

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

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

Asset remediation – tips 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.

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.

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	10,936	2,013	3,151
User charges and fees	12,585	5,406	976
Interest and investment revenue	1,936	61	139
Other revenues	2,704	–	30
Grants and contributions provided for operating purposes	12,259	88	–
Grants and contributions provided for capital purposes	7,999	8,329	48
Net gains from disposal of assets	492	5	10
Other income	237	–	–
Total income from continuing operations	49,148	15,902	4,354
Expenses from continuing operations			
Employee benefits and on-costs	14,804	1,470	605
Materials and services	13,986	4,233	1,981
Borrowing costs	211	206	478
Depreciation, amortisation and impairment of non-financial assets	5,717	2,430	1,054
Other expenses	1,481	25	1
Total expenses from continuing operations	36,199	8,364	4,119
Operating result from continuing operations	12,949	7,538	235
Net operating result for the year	12,949	7,538	235
Net operating result attributable to each council fund	12,949	7,538	235
Net operating result for the year before grants and contributions provided for capital purposes	4,950	(791)	187

D1-2 Statement of Financial Position by fund

\$ '000	General 2024	Water 2024	Sewer 2024
ASSETS			
Current assets			
Cash and cash equivalents	3,216	2,736	3,116
Investments	17,650	4,500	7,621
Receivables	4,960	2,419	720
Inventories	894	–	–
Contract assets and contract cost assets	5,594	100	–
Other	39	–	–
Total current assets	32,353	9,755	11,457
Non-current assets			
Inventories	149	–	–
Infrastructure, property, plant and equipment	667,962	98,281	47,347
Other	174	–	–
Total non-current assets	668,285	98,281	47,347
Total assets	700,638	108,036	58,804
LIABILITIES			
Current liabilities			
Payables	4,392	40	37
Contract liabilities	1,365	1,342	–
Borrowings	616	199	185
Employee benefit provision	4,757	391	75
Total current liabilities	11,130	1,972	297
Non-current liabilities			
Borrowings	3,691	2,644	5,587
Employee benefit provision	202	21	17
Provisions	546	–	–
Total non-current liabilities	4,439	2,665	5,604
Total liabilities	15,569	4,637	5,901
Net assets	685,069	103,399	52,903
EQUITY			
Accumulated surplus	197,691	29,956	30,129
Revaluation reserves	487,378	73,443	22,774
Council equity interest	685,069	103,399	52,903
Total equity	685,069	103,399	52,903

D2 Interests in other entities

D2-1 Unconsolidated structured entities

Council did not consolidate the following structured entities:

\$ '000	2024	2023
Cowra Tourism		
Council contributes to the operation of Cowra Tourism and has an agreement to provide financial support. The agreement will expire on 30 June 2025.		
Nature of risks relating to the Unconsolidated Structured Entity		
Council currently contributes \$408,493 to the operation of the organisation including part funding of an Events Management Officer, and donation of 71.6% of rent.		
Council has no obligation to meet any costs other than the contribution amount.		
Losses (or expenses) incurred by Council relating to the Structured Entity	408	361

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

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

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

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

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

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

The risks associated with the financial instruments held are:

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

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

(a) Market risk – interest rate and price risk

\$ '000	2024	2023
<p>The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.</p>		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	388	421

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.

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.

Council makes suitable provision for doubtful receivables as required.

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

Credit risk profile

Receivables – rates and annual charges

Credit risk on rates and annual charges is minimised by the ability of Council to 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 rates and annual charges			Total
	Not yet overdue	< 5 years	≥ 5 years	
2024				
Gross carrying amount	727	1,728	68	2,523
2023				
Gross carrying amount	602	1,713	94	2,409

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	9,999	175	899	93	117	11,283
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	11.11%	0.12%
ECL provision	–	–	–	–	13	13
2023						
Gross carrying amount	6,436	402	410	440	102	7,790
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	13.00%	0.17%
ECL provision	–	–	–	–	13	13

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

(c) Liquidity risk

Payables 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 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 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:		Total cash outflows	Actual carrying values
				1 - 5 Years	> 5 Years		
2024							
Payables	0.00%	1,229	3,240	–	–	4,469	4,469
Borrowings	0.00%	–	1,792	5,902	12,268	19,962	12,922
Total financial liabilities		1,229	5,032	5,902	12,268	24,431	17,391
2023							
Payables	0.00%	804	2,164	–	–	2,968	2,968
Borrowings	6.36%	–	2,249	6,309	12,892	21,450	13,852
Total financial liabilities		804	4,413	6,309	12,892	24,418	16,820

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).

\$ '000	Notes	Fair value measurement hierarchy				Total	
		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		2024	2023
		2024	2023	2024	2023	2024	2023
Recurring fair value measurements							
Infrastructure, property, plant and equipment							
	C1-7						
Plant and equipment		–	–	10,456	8,980	10,456	8,980
Office equipment and furniture		–	–	545	489	545	489
Operational land		2,881	2,435	9,850	8,325	12,731	10,760
Community land		–	–	39,088	32,907	39,088	32,907
Buildings		677	646	24,829	23,612	25,506	24,258
Roads		–	–	128,269	116,780	128,269	116,780
Bridges		–	–	28,536	24,857	28,536	24,857
Footpaths		–	–	14,911	13,515	14,911	13,515
Other Road Assets		–	–	2,245	2,294	2,245	2,294
Bulk earthworks		–	–	357,057	338,860	357,057	338,860
Stormwater drainage		–	–	30,442	29,293	30,442	29,293
Water supply		–	–	88,413	79,883	88,413	79,883
Sewerage network		–	–	45,388	43,180	45,388	43,180
Swimming pools		–	–	1,805	1,830	1,805	1,830
Other recreational assets		–	–	3,393	3,578	3,393	3,578
Other assets		–	–	6,048	5,228	6,048	5,228
Quarry assets		–	–	65	71	65	71
Aerodrome		–	–	4,104	3,958	4,104	3,958
Work in Progress		–	–	14,588	11,550	14,588	11,550
Total infrastructure, property, plant and equipment		3,558	3,081	810,032	749,190	813,590	752,271

E2-1 Fair value measurement (continued)

Valuation techniques

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

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

Infrastructure, property, plant and equipment (IPPE)

Plant and Equipment – Major plant (graders, loaders trucks etc.), fleet vehicles (cars, utes etc.) and minor plant (chainsaws, mowers etc.)

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Purchase price, useful lives (current replacement cost)

Plant and Equipment are valued at cost but are disclosed at fair value.

Office Equipment – Computers, servers

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Purchase price, useful lives (current replacement cost)

Office Equipment is valued at cost but is disclosed at fair value.

Furniture and Fittings – Desks, chairs, air conditioners, cupboards

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Purchase price, useful lives (current replacement cost)

Furniture and Fittings are valued at cost but are disclosed at fair value.

Operational Land – Industrial land, quarries, aerodrome, depot.

Valuation Techniques: 'Market approach'

Inputs Used (Levels 2 and 3): Land area and characteristics, rate per square metre, zoning restrictions, geographical location, sales of comparable land, proximity to services.

Asset Val were engaged, to inspect, analyse, compare the operational land assets and to provide a comprehensive valuation in accordance with AASB and OLG as at 30 June 2023.

At 30 June 2024, Council undertook a fair value assessment to index this asset class using the NSW Valuer General's valuations, to ensure that the carrying value approximates fair value.

Under the NSW Legislation we have considered the subject land and the surrounding land to determine the form of valuation, taking into account the land characteristics, location, zoning, proximity to services. Market Value of Land as stated as per the Australian Property Institute in accordance with the guidelines "... the estimated amount for which an asset should exchange on the date of valuation between a willing buyer and a willing seller in an arm's length transaction after proper marketing wherein the parties have each acted knowledgeably, prudently and without compulsion." "Asset includes property." Council has identified the subject property by a copy of the location map and the plans provided by Cowra Council and based upon our visual inspection.

Community Land – Parkland, sporting grounds, reserves, land under public buildings (halls & community centres)

Valuation Techniques: 'Market approach' adjusted for restrictions

Inputs Used (Level 3): The NSW Valuer General's valuations (as at 1 July 2022)

Council's community land 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 Environmental Planning and Assessment Act 1979). This gives rise to the restrictions in the Act, intended to preserve the qualities of the land.

Community Land:

E2-1 Fair value measurement (continued)

- Cannot be sold;
- Cannot be leased, licensed, or any other estate granted over the land for more than 21 years; and
- Must have a plan of management for it.

At 30 June 2024, Council undertook a fair value assessment to index this asset class using the NSW Valuer General's valuations, to ensure that the carrying value approximates fair value.

Buildings – Community halls, toilet blocks, council offices, library, civic centre, works depot

Valuation Techniques: 'Cost approach'

Inputs Used (Levels 2 and 3): Unit rates, useful life, asset condition, use of site, zoning and other restrictions.

Council's Buildings were valued by Asset Val as at 30 June 2023. Asset Val provided a valuation for each building based on applying a unit rate to a structure or a square metre rate to a building, based on its current replacement cost, which is the lowest cost of replacing the economic benefits of the existing asset using modern technology.

At 30 June 2024, Council undertook a fair value assessment to index this asset class using relevant, publicly available indices, to ensure that the carrying value approximates fair value.

Asset Val estimated the Total Life and Residual Life of each building/structure and, where the building is considered a complex asset, for each component, as they have useful lives different from those of the non-current assets to which they relate. In regard to componentisation, Paragraph 43 of AASB116 requires each part of the asset with a cost that is significant in relation to the asset be depreciated separately (structure, internal finishes, electrical services, mechanical services, fire/security and roof).

Roads – Road surface, pavement, formation, major earthworks

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Replacement cost, split between short-life and long-life part, valuation profile and consumption score

Council's road infrastructure assets were last valued on 30 June 2020 by APV Valuers & Asset Management. As per Paragraph 43 of AASB116, Council's roads infrastructure assets were segmented and componentised into the following categories (each representing a significant part of the overall asset):

- Road Surface
- Pavement
- Formation & Major Earthworks
- Kerb and Gutter
- Culverts

Roads – Sealed and Unsealed, Culverts and Kerb Gutter

Valuations were performed by APV Valuers & Asset Management using the assets data in Council's Asset Management System.

At 30 June 2024, Council undertook a fair value assessment to index this asset class using relevant, publicly available indices, to ensure that the carrying value approximates fair value.

Bridges – (excluding culverts under 6 metres in length)

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Replacement cost, split between short-life and long-life part, valuation profile and consumption score

Council's bridge infrastructure assets were last valued on 30 June 2020 by APV Valuers & Asset Management.

At 30 June 2024, Council undertook a fair value assessment to index this asset class using relevant, publicly available indices, to ensure that the carrying value approximates fair value.

Footpaths – Footways including cycleways

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Replacement cost, split between short-life and long-life part, valuation profile and consumption score

Council's bridge infrastructure assets were last valued on 30 June 2020 by APV Valuers & Asset Management.

E2-1 Fair value measurement (continued)

At 30 June 2024, Council undertook a fair value assessment to index this asset class using relevant, publicly available indices, to ensure that the carrying value approximates fair value.

Stormwater Drainage – includes pits, drains

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Replacement cost, split between short-life and long-life part, valuation profile and consumption score

Council's bridge infrastructure assets were last valued on 30 June 2020 by APV Valuers & Asset Management

At 30 June 2024, Council undertook a fair value assessment to index this asset class using relevant, publicly available indices, to ensure that the carrying value approximates fair value.

Water Supply – water mains, pump stations, treatment plant, reservoirs, meters

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Unit rates, useful life, asset condition, dimensions and specifications

Council's water supply assets were valued by Australis Asset Advisory Group as at 30 June 2022. The assets were indexed as at 30 June 2024 based on the Department of Planning and Environment - Water (DPE) - Reference Rates Manual.

The asset register was compiled in 2012 using Council GIS data with modifications made to achieve the correct level of componentisation and to collect additional details regarding material and capacities of the assets.

Unit rates were applied across the network. Condition data was then applied to each individual asset to provide a written down value.

Sewerage Network – Sewer pipes, pump stations, treatment plant, telemetry system, manholes

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Unit rates, useful life, asset condition, dimensions and specifications

Council's sewerage network assets were valued by Australis Asset Advisory Group as at 30 June 2022. The assets were indexed as at 30 June 2024 based on the Department of Planning and Environment - Water (DPE) Reference Rates Manual.

The asset register was compiled in 2012 using Council GIS data with modifications made to achieve the correct level of componentisation and to collect additional details regarding material and capacities of the assets.

Unit rates were applied across the network. Condition data was then applied to each individual asset to provide a written down value.

Swimming Pool Council's swimming pool was last valued as at 30 June 2021 based on pool upgrade feasibility reports produced by a consultant.

At 30 June 2024, Council undertook a fair value assessment to index this asset class using relevant, publicly available indices, to ensure that the carrying value approximates fair value.

Other Assets – Structures, Skate Park, Netball Courts, Cricket Nets, Basketball Courts, Caravan Park Cabins, Play Units, Memorials and Sheds

Council's other assets have been revalued in house by council staff as at 30 June 2021.

By using a combination of market information, unit rates and an expert knowledge in that area. The fair value was assessed by identifying individual assets, location and its services to the public.

Structures and shelters were valued by an independent valuer (Scott Fullarton Valuations Pty Ltd). The process included inspection, analysis and comparison with related assets and to provide a comprehensive valuation in accordance with AASB and OLG. The Gross Replacement Value is determined as at the date of valuation to allow for replacement with similar improvements in a condition equal to, but not better nor more extensive than, its condition when new. An additional allowance is made for professional costs such as architect, surveyor and consulting engineer fees. If the date of valuation differs significantly from the policy commencement date, then an adjustment to the value may be necessary.

BBQs - Market price based on quotation.

E2-1 Fair value measurement (continued)

Balance of the assets in this class are based on internal knowledge of Manager – Cowra Services and Manager – Assets.

Quarry Assets – Reinstatement, rehabilitation and restoration

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Unit rates, useful life, asset condition, dimensions and specifications

It has been recognised that there will be significant costs associated with the closure and post closure management of the landfill and quarry sites. Closure of the landfill and quarry sites will involve a wide range of activities including final capping of the landfill waste and site re-vegetation, monitoring of landfill gas, revision of the surface water management system and leachate management infrastructure to suit post-closure operation.

Valuations are based on actual timing of costs and future environmental management requirement.

E2-1 Fair value measurement (continued)

Fair value measurements using significant unobservable inputs (level 3)

c. The valuation process for level 3 fair value measurements

The valuation processes have been described above.

Management determines who will undertake the valuations.

The level 3 valuations are reviewed by councils assets and finance staff post valuation.

Valuations are undertaken in house with the exception of Operational Land, Buildings, Roads including bridges, footpaths and bulk earthworks, stormwater drainage, water and sewer assets treatment plants which were valued by external valuers appointed by council.

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

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

\$ '000	Fair value (30/6/24) 2024	Valuation technique/s	Unobservable inputs
Infrastructure, property, plant and equipment			
Plant and equipment	10,456	Cost used to approximate fair value	Gross replacement cost, residual value, remaining useful life
Office equipment	401	Cost used to approximate fair value	Gross replacement cost, residual value, remaining useful life
Furniture and fittings	144	Cost used to approximate fair value	Gross replacement cost, residual value, remaining useful life
Community land	39,088	Land values obtained from NSW Valuer General	Land value, land area
Buildings	24,829	Cost used to approximate fair value	Unit rates, asset condition, remaining useful life
Roads	128,269	Cost used to approximate fair value	Unit rates, asset condition, remaining useful life
Bridges	28,536	Cost used to approximate fair value	Unit rates, asset condition, remaining useful life
Footpaths	14,911	Cost used to approximate fair value	Unit rates, asset condition, remaining useful life
Other Road Assets	2,245	Cost used to approximate fair value	Unit rates, asset condition, remaining useful life
Bulk earthworks	357,057	Cost used to approximate fair value	Unit rates, asset condition, remaining useful life
Stormwater drainage	30,442	Cost used to approximate fair value	Unit rates, asset condition, remaining useful life
Water supply	88,413	NSW Reference Rates Manual	Unit rates, asset condition, remaining useful life
Sewerage network	45,388	NSW Reference Rates Manual	Unit rates, asset condition, remaining useful life
Swimming pools	1,805	Cost used to approximate fair value	Gross replacement cost, asset condition, remaining useful life
Other recreational assets	3,393	Cost used to approximate fair value	Gross replacement cost, asset condition, remaining useful life
Aerodrome	4,104	Cost used to approximate fair value	Gross replacement cost, residual value, remaining useful life
Other assets	6,048	Cost used to approximate fair value	Gross replacement cost, asset condition, remaining useful life
Quarry assets	65	Cost used to approximate fair value	Discounted Future Cash Flow, remaining life, remediation cost estimates
Work in Progress	14,588	Cost used to approximate fair value	Gross replacement cost, residual value, remaining useful life

E2-1 Fair value measurement (continued)

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

\$ '000	Total IPP&E	
	2024	2023
Opening balance	749,190	706,662
Total gains or losses for the period		
Recognised in other comprehensive income – revaluation surplus	43,669	46,750
Other movements		
Transfers from/(to) another asset class	–	110
Purchases (GBV)	26,465	9,764
Disposals (WDV)	(124)	(176)
Depreciation and impairment	(9,168)	(13,920)
Closing balance	810,032	749,190

Highest and best use

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

E3-1 Contingencies

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 AASB 119 *Employee Benefits* for the following reasons:

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

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

Description of the funding arrangements.

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

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

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

E3-1 Contingencies (continued)

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 \$ 122,216.56. 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 \$35,544.53. Council's expected contribution to the plan for the next annual reporting period is \$99,001.93.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2024 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 member accounts and reserves in both assets and liabilities.

Based on a Past Service Liabilities methodology the share of any funding surplus or deficit that can be attributed to Cowra Council is 0.35%.

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

* Plus promotional increases

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

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

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.

E3-1 Contingencies (continued)

(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.

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.

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	987	933
Post-employment benefits	101	97
Other long-term benefits	40	46
Termination benefits	27	–
Total	1,155	1,076

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.

Nature of the transaction	Transactions during the year	Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
\$ '000					
2024					
Employee expenses relating to close family members of KMP	62	9	Council staff award	–	–
2023					
Employee expenses relating to close family members of KMP	61	10	Council staff award	–	–

Council owes \$9,143 for 3 days payroll and accrued leave balances.

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	38	28
Councillors' fees	161	114
Other Councillors' expenses (including Mayor)	63	50
Total	262	192

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	79	60
Remuneration for audit and other assurance services	79	60
Total Auditor-General remuneration	79	60
Total audit fees	79	60

G Other matters

G1-1 Statement of Cash Flows information

(a) Reconciliation of Operating Result

\$ '000	2024	2023
Net operating result from Income Statement	20,722	8,934
Add / (less) non-cash items:		
Depreciation and amortisation	9,201	8,701
(Gain) / loss on disposal of assets	(507)	(419)
Non-cash capital grants and contributions	(7,110)	(356)
Unwinding of discount rates on reinstatement provisions	30	29
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(2,778)	(505)
(Increase) / decrease of inventories	409	(167)
(Increase) / decrease of other current assets	-	3
(Increase) / decrease of contract asset	(829)	(4,036)
Increase / (decrease) in payables	1,181	(453)
Increase / (decrease) in accrued interest payable	(5)	(5)
Increase / (decrease) in other accrued expenses payable	(116)	44
Increase / (decrease) in other liabilities	441	224
Increase / (decrease) in contract liabilities	(4,256)	1,686
Increase / (decrease) in employee benefit provision	(36)	315
Net cash flows from operating activities	16,347	13,995

(b) Non-cash investing and financing activities

Wyangala Water Treatment Plant	6,234	-
Bushfire grants	876	356
Total non-cash investing and financing activities	7,110	356

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2024	2023
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Sewerage and water infrastructure	161	866
Buildings	494	64
Plant and equipment	305	1,005
Stormwater Drainage	110	–
Swimming Pool	134	–
Footpaths	142	–
Total commitments	1,346	1,935
These expenditures are payable as follows:		
Within the next year	1,346	1,935
Total payable	1,346	1,935
Sources for funding of capital commitments:		
Future grants and contributions	897	930
Internally allocated funds	305	1,005
Unexpended loans	144	–
Total sources of funding	1,346	1,935

G3-1 Events occurring after the reporting date

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

G4 Statement of developer contributions

G4-1 Summary of developer contributions

\$ '000	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					
Other	18	-	-	-	-	(18)	-	-	-
S7.11 contributions – under a plan	18	-	-	-	-	(18)	-	-	-
S7.12 levies – under a plan	109	318	-	-	8	(258)	-	177	-
Total S7.11 and S7.12 revenue under plans	127	318	-	-	8	(276)	-	177	-
S64 contributions	92	-	-	-	5	(5)	-	92	-
Total contributions	219	318	-	-	13	(281)	-	269	-

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.

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 NUMBER – COWRA SHIRE COUNCIL									
Other	18	-	-	-	-	(18)	-	-	-
Total	18	-	-	-	-	(18)	-	-	-

S7.12 Levies – under a plan

CONTRIBUTION PLAN NUMBER – COWRA SHIRE COUNCIL									
Other	109	318	-	-	8	(258)	-	177	-
Total	109	318	-	-	8	(258)	-	177	-

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}	3,839	7.31%	4.51%	6.50%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	52,521				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	40,174	58.31%	64.06%	57.74%	> 60.00%
Total continuing operating revenue ¹	68,897				
3. Unrestricted current ratio					
Current assets less all external restrictions	25,171	4.46x	4.49x	4.16x	> 1.50x
Current liabilities less specific purpose liabilities	5,646				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	13,935	6.13x	4.89x	4.63x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	2,275				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	2,523	13.48%	13.32%	14.68%	< 10.00%
Rates and annual charges collectable	18,711				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	38,839	11.76	12.23	13.65	> 3.00
Monthly payments from cash flow of operating and financing activities	3,303	months	months	months	months

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

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

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							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	10.96%	7.72%	(10.52)%	(12.23)%	4.12%	3.60%	> 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	58.36%	56.63%	47.05%	85.69%	98.90%	99.83%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	4.23x	4.24x	22.49x	10.04x	41.30x	52.67x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	13.77x	9.53x	2.11x	1.89x	2.64x	2.49x	> 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	11.51%	11.17%	23.15%	22.30%	13.16%	14.02%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	8.41	8.58	13.10	16.36	39.83	42.60	> 3.00
Monthly payments from cash flow of operating and financing activities	months	months	months	months	months	months	months

(1) - (2) Refer to Notes at Note G4-1 above.

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

End of the audited financial statements

H Additional Council disclosures (unaudited)

H1-1 Council information and contact details

Principal place of business:

116 Kendal Street
Cowra NSW 2794

Contact details

Mailing Address:

Private Bag 342
Cowra NSW 2794

Telephone: 02 6340 2000

Facsimile: 02 6340 2011

Opening hours:

Monday to Friday
8:30am to 4:30 pm

Internet: www.cowracouncil.com.au

Email: council@cowra.nsw.gov.au

Officers

Acting General Manager

Larissa Hackett

Acting Responsible Accounting Officer

Graham Apthorpe

Elected members

Mayor

Cr P Smith

Councillors

Cr NM Kiss OAM - Deputy Mayor

Cr CA Downing

Cr RA Fagan

Cr T Horton

Cr C Speechley

Cr E Watt

Cr PB Wright

Other information

ABN: 26 739 454 579



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Cowra Shire Council

To the Councillors of Cowra Shire Council

Opinion

I have audited the accompanying financial statements of Cowra Shire Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2024, the Statement of Financial Position as at 30 June 2024, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2024, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

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

Basis for Opinion

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

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

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

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

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

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

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

Other Information

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements, Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the special purpose financial statements and Special Schedule - Permissible income for general rates.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993* and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

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

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

Karen Taylor
Delegate of the Auditor-General for New South Wales

28 October 2024
SYDNEY



Mr Paul Smith
 Mayor
 Cowra Shire Council
 PO Box 342
 Cowra NSW 2794

Contact: Karen Taylor
 Phone no: 02 9275 7311
 Our ref: [R008-2124742775-7549](#)

28 October 2024

Dear Mayor

**Report on the Conduct of the Audit
 for the year ended 30 June 2024
 Cowra Shire Council**

I have audited the general purpose financial statements (GPFS) of the Cowra Shire Council (the Council) for the year ended 30 June 2024 as required by section 415 of the *Local Government Act 1993* (the Act).

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

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2024 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

INCOME STATEMENT

Operating result

	2024 \$m	2023 \$m	Variance %
Rates and annual charges revenue	16.1	15.4	↑ 4.6
Grants and contributions revenue	28.7	19.5	↑ 47.3
Operating result from continuing operations	20.7	8.9	↑ 231.9
Net operating result before capital grants and contributions	4.3	2.6	↑ 68.6

Rates and annual charges revenue of \$16.1 million increased by \$0.7 million (4.6 per cent) in 2023–24 primarily due to the rate peg increase of 3.9 per cent.

Grants and contributions revenue of \$28.7 million increased by \$9.2 million (47.3 per cent) in 2023–24 due to:

- \$6.2 million contribution of assets relating to the Wyangala Water Treatment Plant
- \$3.1 million increase in capital grants for recreation and culture.
- \$1.5 million increase in roads to recovery grant.

Council’s operating result from continuing operations (\$20.7 million including depreciation and amortisation expense of \$9.2 million) was \$11.8 million higher than the 2022–23 result. This is due to the increase in grants and contributions revenue recognised this year.

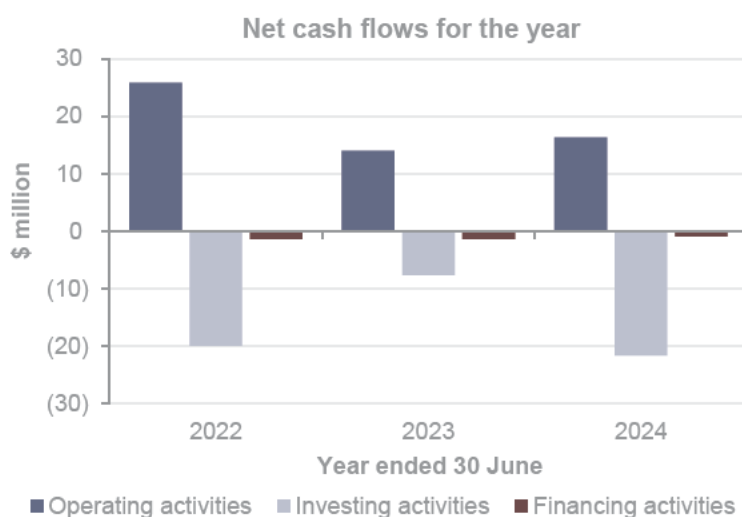
The net operating result before capital grants and contributions of \$4.3 million was \$1.7 million higher than the 2022–23 result. This is due to increase in revenue relating to user charges and fees.

STATEMENT OF CASH FLOWS

The Council's cash and cash equivalents were \$38.8 million (\$42.1 million for the year ended 30 June 2023). There was a net decrease in cash and cash equivalents of \$3.3 million during 2023–24.

Net cash provided by operating activities has increased by \$2.3 million. This is primarily due to an increase in user charges received of \$1.8 million.

Net cash used in investing activities has increased by \$13.9 million mainly due to \$9.9 million increase in purchases of Infrastructure, property plant and equipment.



FINANCIAL POSITION

Cash and investments

Cash and investments	2024	2023	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	38.8	42.1	Externally restricted balances comprise mainly of water fund, sewer fund and specific purpose unexpended grants. Internal allocations are determined by Council policies or decisions, which are subject to change.
Restricted and allocated cash, cash equivalents and investments:			
• External restrictions	25.2	26.9	
• Internal allocations	13.2	13.5	

Debt

At 30 June 2024, Council recognised \$12.9 million in loans (30 June 2023: \$13.8million).

Council's loans are secured over the general rating income of Council. Council also holds \$0.5 million in unused bank overdraft and \$0.04 million in unused credit card facilities.

PERFORMANCE

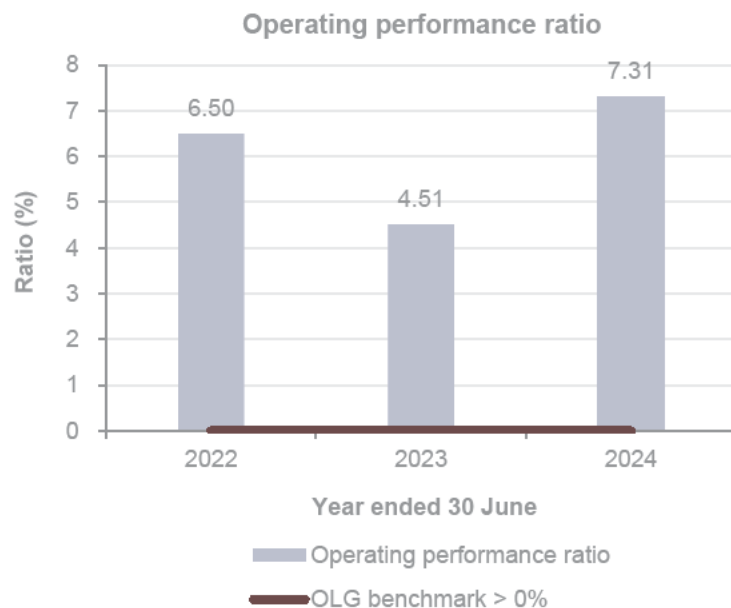
Performance measures

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

Operating performance ratio

Council continued to exceed the benchmark for the current reporting period. The operating performance ratio increased by 2.8 per cent mainly due to an increase in rates and annual changes (\$713k) and interest and investment income (\$927k).

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



Own source operating revenue ratio

Council did not meet the benchmark for the current reporting period. The own source operating revenue ratio decreased due to higher level of grants and contributions received in the current year.

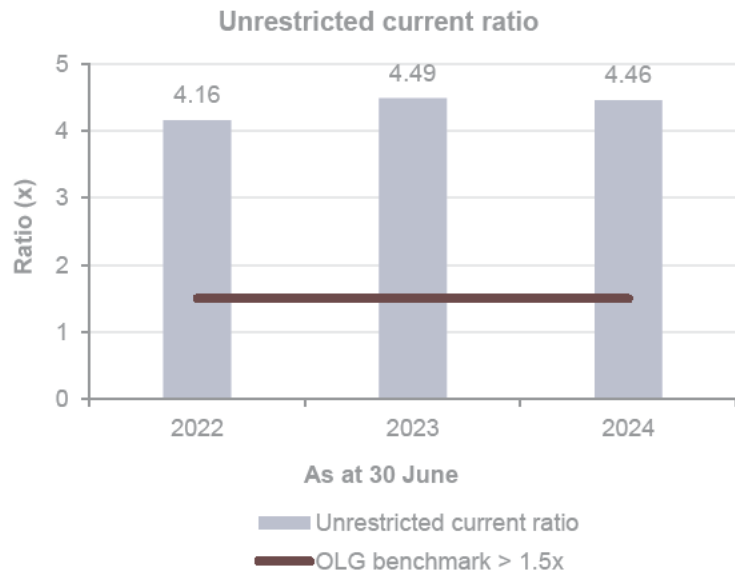
The 'own source operating revenue ratio' measures Council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



Unrestricted current ratio

Council continued to exceed the benchmark for the current reporting period. The Council's unrestricted current ratio of 4.4 times is consistent with the prior year.

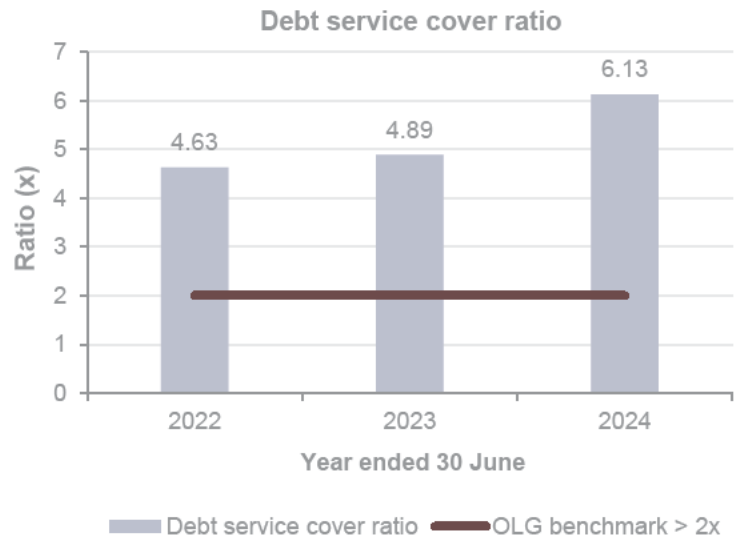
The 'unrestricted current ratio' is specific to Local Government and represents Council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



Debt service cover ratio

Council continued to exceed the benchmark for the current reporting period.

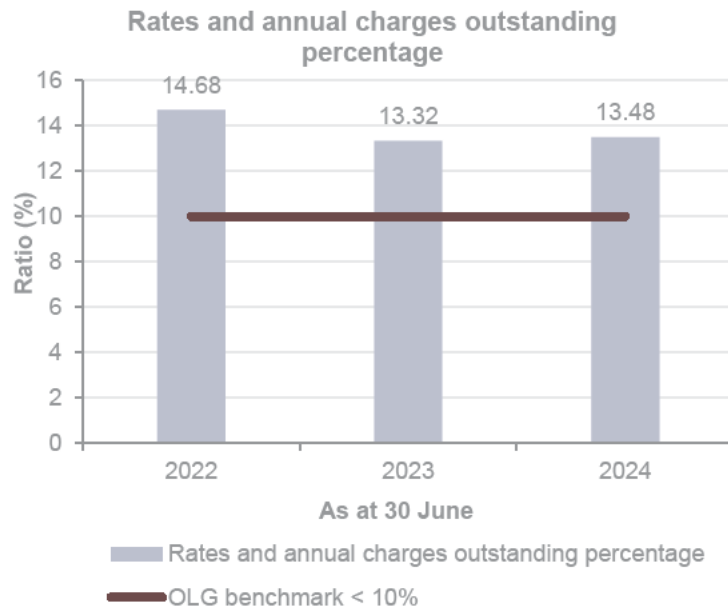
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



Rates and annual charges outstanding percentage

Council is not meeting this benchmark. This ratio is adversely impacted each year by the water billing runs which councils completes immediately before year end and includes access charges for quarter ending 30 June.

The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.

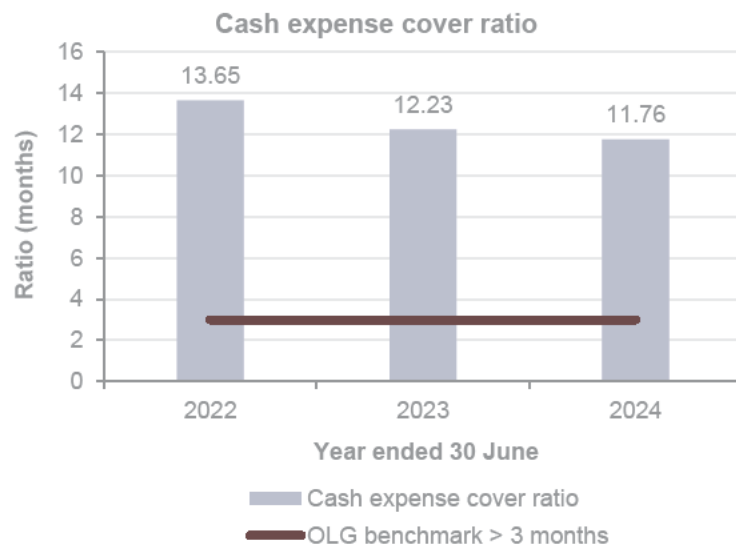


Cash expense cover ratio

Council continued to exceed the benchmark for the current reporting period.

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

The Council's cash expense cover ratio was 11 months, which is above the industry benchmark of greater than 3 months. This indicates that Council had the capacity to cover 11 months of operating cash expenditure without additional cash inflows at 30 June 2024.



Infrastructure, property, plant and equipment renewals

Council renewed \$8.7 million of infrastructure, property, plant and equipment during the 2023–24 financial year (\$5.0 million during 2022–23). Council spent \$2.6 million on the renewal of roads in 2023–24 compared to \$2.1 million in 2022–23.

A further \$14.6 million in new assets were acquired including:

- \$6.3 million on water supply network.
- \$3.0 million on plant and equipment.

OTHER MATTERS

Legislative compliance

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

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



Karen Taylor
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

Cowra 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).

Cowra Shire Council

Special Purpose Financial Statements for the year ended 30 June 2024

Statement by Councillors and Management

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

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

- NSW Government Policy Statement, *Application of National Competition Policy to Local Government*
- Division of Local Government Guidelines, *Pricing and Costing for Council Businesses: A Guide to Competitive Neutrality*
- The Local Government Code of Accounting Practice and Financial Reporting
- Sections 3 and 4 of the NSW Department of Climate Change, Energy, the Environment and Water's (DCCEEW) *Regulatory and assurance framework for local water utilities, July 2022*

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

- present fairly the operating result and financial position for each of Council's declared business activities for the year,
- accord with Council's accounting and other records; and
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

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

Signed in accordance with a resolution of Council made on 30 September 2024.



Cr Paul Smith
Mayor
30 September 2024



Cr Nikki Kiss OAM
Deputy Mayor
30 September 2024



Larissa Hackett
Acting General Manager
30 September 2024



Graham Apthorpe
Acting Responsible Accounting Officer
30 September 2024

Cowra 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	2,013	1,918
User charges	5,406	4,823
Interest and investment income	61	41
Grants and contributions provided for operating purposes	88	91
Net gain from the disposal of assets	5	–
Other income	–	5
Total income from continuing operations	7,573	6,878
Expenses from continuing operations		
Employee benefits and on-costs	1,470	1,184
Borrowing costs	206	241
Materials and services	3,867	3,716
Depreciation, amortisation and impairment	2,430	2,252
Water purchase charges	366	307
Calculated taxation equivalents	10	1
Other expenses	25	19
Total expenses from continuing operations	8,374	7,720
Surplus (deficit) from continuing operations before capital amounts	(801)	(842)
Grants and contributions provided for capital purposes	8,329	1,042
Surplus (deficit) from continuing operations after capital amounts	7,528	200
Surplus (deficit) from all operations before tax	7,528	200
Surplus (deficit) after tax	7,528	200
Plus accumulated surplus	22,418	22,217
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	10	1
Closing accumulated surplus	29,956	22,418
Return on capital %	(0.6)%	(0.7)%
Subsidy from Council	4,821	4,128
Calculation of dividend payable:		
Surplus (deficit) after tax	7,528	200
Less: capital grants and contributions (excluding developer contributions)	(8,329)	(1,035)
Surplus for dividend calculation purposes	–	–
Potential dividend calculated from surplus	–	–

Cowra Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2024

\$ '000	2024	2023
Income from continuing operations		
Access charges	3,151	3,014
User charges	976	808
Liquid trade waste charges	–	81
Interest and investment income	139	85
Net gain from the disposal of assets	10	–
Other income	30	12
Total income from continuing operations	4,306	4,000
Expenses from continuing operations		
Employee benefits and on-costs	605	456
Borrowing costs	478	490
Materials and services	1,981	1,932
Depreciation, amortisation and impairment	1,054	977
Calculated taxation equivalents	3	2
Other expenses	1	1
Total expenses from continuing operations	4,122	3,858
Surplus (deficit) from continuing operations before capital amounts	184	142
Grants and contributions provided for capital purposes	48	7
Surplus (deficit) from continuing operations after capital amounts	232	149
Surplus (deficit) from all operations before tax	232	149
Less: corporate taxation equivalent (25%) [based on result before capital]	(46)	(36)
Surplus (deficit) after tax	186	113
Plus accumulated surplus	29,894	29,743
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	3	2
– Corporate taxation equivalent	46	36
Closing accumulated surplus	30,129	29,894
Return on capital %	1.4%	1.4%
Subsidy from Council	1,374	1,173
Calculation of dividend payable:		
Surplus (deficit) after tax	186	113
Less: capital grants and contributions (excluding developer contributions)	(48)	–
Surplus for dividend calculation purposes	138	113
Potential dividend calculated from surplus	69	57

Cowra 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	2,736	2,817
Investments	4,500	5,500
Receivables	2,419	1,956
Contract assets and contract cost assets	100	21
Total current assets	9,755	10,294
Non-current assets		
Infrastructure, property, plant and equipment	98,281	87,736
Total non-current assets	98,281	87,736
Total assets	108,036	98,030
LIABILITIES		
Current liabilities		
Payables	40	54
Contract liabilities	1,342	2,300
Borrowings	199	668
Employee benefit provisions	391	338
Total current liabilities	1,972	3,360
Non-current liabilities		
Borrowings	2,644	2,843
Employee benefit provisions	21	34
Total non-current liabilities	2,665	2,877
Total liabilities	4,637	6,237
Net assets	103,399	91,793
EQUITY		
Accumulated surplus	29,956	22,418
Revaluation reserves	73,443	69,375
Total equity	103,399	91,793

Cowra 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	3,116	3,060
Investments	7,621	7,721
Receivables	720	688
Total current assets	11,457	11,469
Non-current assets		
Infrastructure, property, plant and equipment	47,347	44,900
Total non-current assets	47,347	44,900
Total assets	58,804	56,369
LIABILITIES		
Current liabilities		
Payables	37	38
Borrowings	185	169
Employee benefit provisions	75	57
Total current liabilities	297	264
Non-current liabilities		
Borrowings	5,587	5,772
Employee benefit provisions	17	11
Total non-current liabilities	5,604	5,783
Total liabilities	5,901	6,047
Net assets	52,903	50,322
EQUITY		
Accumulated surplus	30,129	29,894
Revaluation reserves	22,774	20,428
Total equity	52,903	50,322

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 2021 (Regulation)* and the Local Government Code of Accounting Practice and Financial Reporting.

The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, fair value of non-current assets. Certain taxes and other costs, appropriately described, have been imputed for the purposes of the National Competition Policy.

The Statement of Financial Position includes notional assets/liabilities receivable from/payable to Council's general fund. These balances reflect a notional intra-entity funding arrangement with the declared business activities.

National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government. The framework for its application is set out in the June 1996 NSW Government Policy statement titled 'Application of National Competition Policy to Local Government'. *The Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, and returns on investments (rate of return and dividends paid).

Declared business activities

In accordance with *Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality*, Council has declared that the following are to be considered as business activities:

Category 1

(where gross operating turnover is over \$2 million)

a. Cowra Shire Council Water Supply

Water supply activities servicing the town of Cowra, surrounding villages & rural properties.

b. Cowra Shire Sewerage Service

Sewerage reticulation & treatment activities servicing the townships of Cowra and Wyangala.

Category 2

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

Nil

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%)

Note – Material accounting policy information (continued)

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 of 25% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

Local government rates and charges

A calculation of the equivalent rates and charges for all Category 1 businesses has been applied to all assets owned, or exclusively used by the business activity.

Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that Council business activities face 'true' commercial borrowing costs in line with private sector competitors. In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council's borrowing rate for its business activities.

(i) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed. Subsidies occur where Council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations. The overall effect of subsidies is contained within the Income Statements of business activities.

(ii) Return on investments (rate of return)

The NCP policy statement requires that councils with Category 1 businesses 'would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field'.

Funds are subsequently available for meeting commitments or financing future investment strategies. The rate of return is disclosed for each of Council's business activities on the Income Statement.

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 4.30% at 30/6/24.

Note – Material accounting policy information (continued)

(iii) Dividends

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

A local government water supply and sewerage business is permitted to pay annual dividends from their water supply or sewerage business surpluses. Each dividend must be calculated and approved in accordance with DCCEEW's regulatory and assurance framework and must not exceed 50% of the relevant surplus in any one year, or the number of water supply or sewerage assessments at 30 June 2024 per assessment).

In accordance with DCCEEW's regulatory and assurance framework, statement of compliance and statement of dividend payment, dividend payment form and unqualified independent financial audit report are submitted to DCCEEW.



INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statements

Cowra Shire Council

To the Councillors of Cowra Shire Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Cowra Shire Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2024, the Statement of Financial Position of each Declared Business Activity as at 30 June 2024 and the Material accounting policy information note.

The Declared Business Activities of the Council are:

- Sewerage
- Water Supply.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2024, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Material accounting policy information note and the Local Government Code of Accounting Practice and Financial Reporting 2023–24 (LG Code).

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the Material accounting policy information note to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and Special Schedule 'Permissible income for general rates.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the Material accounting policy information note to the financial statements, are appropriate to meet the requirements in the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

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

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Karen Taylor
Delegate of the Auditor-General for New South Wales

28 October 2024
SYDNEY

Cowra Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2024



Cowra Shire Council

Special Schedules

for the year ended 30 June 2024

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Cowra 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	7,510	7,837
Plus or minus adjustments ²	b	31	10
Notional general income	c = a + b	7,541	7,847
Permissible income calculation			
Percentage increase	d	3.90%	4.50%
Plus percentage increase amount ³	f = d x (c + e)	294	353
Sub-total	g = (c + e + f)	7,835	8,200
Plus (or minus) last year's carry forward total	h	3	1
Sub-total	j = (h + i)	3	1
Total permissible income	k = g + j	7,838	8,201
Less notional general income yield	l	7,837	8,200
Catch-up or (excess) result	m = k - l	1	1
Carry forward to next year ⁶	p = m + n + o	1	1

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (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.



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Cowra Shire Council

To the Councillors of Cowra Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Cowra Shire Council (the Council) for the year ending 30 June 2025.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2023–24 (LG Code) and is in accordance with the books and records of the Council.

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2024.

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and the special purpose financial statements.

In connection with my audit of the Schedule, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Schedule or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

- obtain reasonable assurance whether the Schedule as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar8.pdf. The description forms part of my auditor's report.

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

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.



Karen Taylor
Delegate of the Auditor-General for New South Wales

28 October 2024
SYDNEY

Cowra Shire Council

Report on infrastructure assets as at 30 June 2024

Asset Class	Asset Category	Estimated cost		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					
		Estimated cost to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					1	2	3	4	5	
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000						
Buildings	Buildings	–	–	1,503	1,471	25,506	46,102	12.0%	14.0%	67.0%	7.0%	0.0%	
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%	
	Sub-total	–	–	1,503	1,471	25,506	46,102	12.0%	14.0%	67.0%	7.0%	0.0%	
Roads	Roads	–	–	4,184	5,393	128,270	182,089	70.0%	24.0%	5.0%	1.0%	0.0%	
	Bridges	–	–	37	12	28,536	35,452	70.0%	25.0%	5.0%	0.0%	0.0%	
	Footpaths	–	–	124	120	14,910	18,832	81.0%	14.0%	5.0%	0.0%	0.0%	
	Other road assets	–	–	375	277	2,245	3,105	0.0%	45.0%	55.0%	0.0%	0.0%	
	Bulk earthworks	–	–	–	–	357,057	357,057	100.0%	0.0%	0.0%	0.0%	0.0%	
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%	
	Sub-total	–	–	4,720	5,802	531,018	596,535	87.9%	9.5%	2.3%	0.3%	0.0%	
Water supply network	Water supply network	3,432	3,432	3,287	3,584	88,413	171,567	16.0%	23.0%	38.0%	21.0%	2.0%	
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%	
	Sub-total	3,432	3,432	3,287	3,584	88,413	171,567	16.0%	23.0%	38.0%	21.0%	2.0%	
Sewerage network	Sewerage network	–	–	1,217	1,461	45,388	72,953	22.0%	35.0%	37.0%	6.0%	0.0%	
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%	
	Sub-total	–	–	1,217	1,461	45,388	72,953	22.0%	35.0%	37.0%	6.0%	0.0%	
Stormwater drainage	Stormwater drainage	–	–	153	70	30,442	44,753	43.0%	43.0%	13.0%	1.0%	0.0%	
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%	
	Sub-total	–	–	153	70	30,442	44,753	43.0%	43.0%	13.0%	1.0%	0.0%	
Open space / recreational assets	Swimming pools	–	–	497	265	1,805	5,657	0.0%	0.0%	100.0%	0.0%	0.0%	
	Other Recreational Assets	–	–	1,486	1,431	3,393	5,905	30.0%	36.0%	28.0%	6.0%	0.0%	
	Sub-total	–	–	1,983	1,696	5,198	11,562	15.3%	18.4%	63.2%	3.1%	0.0%	
Aerodrome	Aerodrome	–	–	189	157	4,104	5,826	0.0%	50.0%	50.0%	0.0%	0.0%	
	Sub-total	–	–	189	157	4,104	5,826	0.0%	50.0%	50.0%	0.0%	0.0%	
Total – all assets		3,432	3,432	13,052	14,241	730,069	949,298	62.6%	16.0%	16.1%	4.9%	0.4%	

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

Cowra Shire Council

Report on infrastructure assets as at 30 June 2024 (continued)

Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

Cowra Shire Council

Report on infrastructure assets as at 30 June 2024

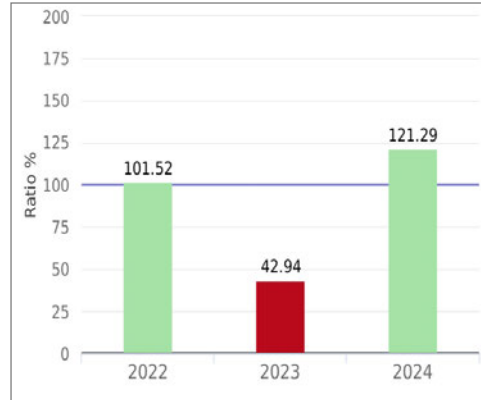
Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2024	Indicator 2024	Indicators		Benchmark
			2023	2022	
Buildings and infrastructure renewals ratio					
Asset renewals ¹	8,728	121.29%	42.94%	101.52%	> 100.00%
Depreciation, amortisation and impairment	7,196				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	3,432	0.46%	0.51%	0.54%	< 2.00%
Net carrying amount of infrastructure assets	744,657				
Asset maintenance ratio					
Actual asset maintenance	14,241	109.11%	109.28%	95.07%	> 100.00%
Required asset maintenance	13,052				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	3,432	0.36%	0.40%	0.43%	
Gross replacement cost	949,298				

(*) 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.

Buildings and infrastructure renewals ratio



Buildings and infrastructure renewals ratio

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

Commentary on result

23/24 ratio 121.29%

Some assets have high value major components which have very long useful lives, and therefore only require renewal after many years of usage. This results in some years above the benchmark and some below.

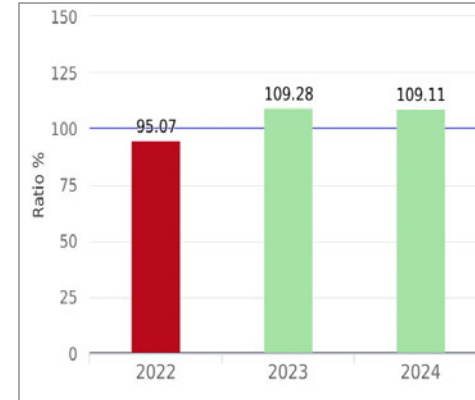
Benchmark: — > 100.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Asset maintenance ratio



Asset maintenance ratio

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.

Commentary on result

23/24 ratio 109.11%

The asset maintenance ratio is above the benchmark indicating that Council is performing adequate maintenance to keep assets at an acceptable standard.

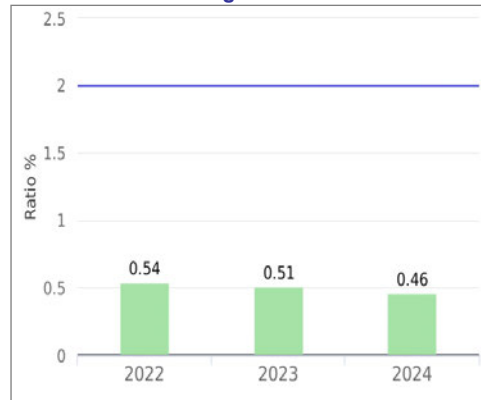
Benchmark: — > 100.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Infrastructure backlog ratio



Infrastructure backlog ratio

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

Commentary on result

23/24 ratio 0.46%

The infrastructure backlog ratio is below the maximum benchmark which indicates that Council's assets are in good condition.

Benchmark: — < 2.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Cost to bring assets to agreed service level



Cost to bring assets to agreed service level

This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.

Commentary on result

23/24 ratio 0.36%

The cost to bring assets to agreed service level is very low and again reflects that assets are functional and generally in a very good condition.

Cowra 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							
Depreciation, amortisation and impairment	189.38%	49.07%	23.06%	33.71%	105.51%	10.35%	> 100.00%
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard							
Net carrying amount of infrastructure assets	0.00%	0.00%	3.88%	4.42%	0.00%	0.00%	< 2.00%
Asset maintenance ratio							
Actual asset maintenance							
Required asset maintenance	107.58%	107.59%	109.04%	109.53%	120.05%	119.34%	> 100.00%
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council							
Gross replacement cost	0.00%	0.00%	2.00%	2.24%	0.00%	0.00%	

(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.