

Annual Report

2022 2023



TWEED
SHIRE COUNCIL



Statement of acknowledgment of the Bundjalung Aboriginal Nation

We wish to recognise the generations of the local Aboriginal people of the Bundjalung Nation who have lived in and derived their physical and spiritual needs from the forests, rivers, lakes and streams of this beautiful valley over many thousands of years as the traditional custodians of these lands.



Contents

Mayor’s message and General Manager’s message	5
Welcome to the annual report	7
Community Vision	10
Council Mission Statement	11
Our guiding principles	12
The year in review	14
Highlights	14
Financial results	16
Delivery Program results	17
Customer Experience snapshot	18
Top stories of the year	20
Our commitment to informing you	22
Our commitment to engaging with you	24
Our community events	26
Challenges	27
The Tweed profile	28
The elected Council	30
Councillor profiles	31
Council meetings	38
Planning Committee meetings	38
Filming and broadcasting of meetings (web casting)	38
Agendas and minutes	38
Public Forum sessions	38
Our organisation	40
Value statement	40
Organisation structure	41
Executive	42
Workforce profile	47
Work, health and safety	48
Our partnerships	49
Celebrating our volunteers	50

Our commitment to being accountable	51
Audit, risk and improvement committee	51
Internal audit	51
Enterprise risk management	52
Business improvement	52
External audit	52
Requests for information	53
Public interest disclosures	53
Section 1: Reporting on our progress	55
Awards and recognition	56
Integrated planning and reporting	58
Achievements in Protecting	60
Achievements in Living	63
Achievements in Thriving	66
Achievements in Growing	70
Environmental Sustainability Performance Report	74
Section 2: Statutory reporting	77
About statutory reporting	78
Organisation, Councillors and employees	78
Community support and inclusion	83
Rates, fees and charges	90
Contracts, procurement and legal	95
Infrastructure and capital	125
Planning, environment and public health	133
Governance, risk and privacy	135
Section 3: Financial statements	145

Mayor and General Manager's message

Mayor's message

This financial year has seen Council focus on and deliver essential flood recovery works and advocacy for our flood affected residents, businesses and community, with a strong focus on ensuring Tweed becomes stronger and more resilient as we face the ongoing impacts of climate change.

As a Council, we have been actively working to reduce our carbon footprint and protect the environment we value so much. Balancing this with the equally important need to create more opportunities for housing and consider the issues impacting our future *Growth Management and Housing Strategy*. There has never been a more important time to ensure that the housing we provide for our children and grandchildren into the future is safe from flood, bushfire and heatwave impacts.

This year we have also employed a Cool Towns Officer to keep our communities shaded, safe and liveable and employed additional planners with the aim of addressing DA backlogs and reducing assessment times.

We officially opened the Northern Rivers Rail Trail with an incredible boost to tourism in our hinterland villages welcoming more than 108,000 guests since 1 March. But it was the community events this year, such as the Kinship Festival, the Murwillumbah Show and the World Environment Day Festival that brought our community back together and helped us heal. The Tweed Regional Gallery & Margaret Olley Art Centre hosted the Archibald Prize and 100 years of Margaret Olley, bringing in over 122,000 visitors and the Tweed Regional Museum came into its own with the Up Late events and street party that brought culture into the spotlight for young and old.

Looking ahead the focus will be on working with our community to provide genuinely affordable housing and enhancing our reputation as a clean green place to live and do business.



Councillor Chris Cherry

*Mayor of
Tweed Shire*

General Manager's message

It has been a huge year for Council and our community as we navigate through the 2022 flood recovery phase where almost 500 homes were declared uninhabitable, with many more significantly damaged and a repair bill topping the \$45 million cost of the 2017 flood.

We must acknowledge the impact and disruption this has caused our communities who have endured road access and restrictions that altered our normal. This year we saw construction and infrastructure progress on many of our major road land-slips, the animal pound and re-homing facility, Industry Central Land Swap Project and the Environmental Impact Statement for the raising of Clarrie Hall Dam as well as the re-opening of the Murwillumbah Community Centre.

Our recovery work is not done, but the financial impact is significant and will be for many years. We will continue to access funding to help meet some of this cost, but these events serve as a reminder of our responsibility to balance our budget and be in a position to quickly recover from and build our resilience to disaster events.

In amongst all of the recovery and essential infrastructure works, we had a serious conversation and Council decision to proceed with a special rate variation to ensure we balance the budget and remain a financially responsible and sustainable Council that continues to deliver the levels and quality of services our residents expect.

As the first Council to open their section of the Northern Rivers Rail Trail, we can be extremely proud of the standard we have set and have proven its popularity for locals and visitors as it provides an economic boost as the regions 'must do' experience. We also commenced construction of the Uki Mountain Bike Park (now officially open) continuing to strengthen our growing tourism prominence and our showcase attributes of nature and outdoor recreation, cultural, culinary and creative experiences.

Significant progress was made in addressing the DA backlog, with housing a major focus for staff and the elected members. Importantly we kicked off a *Growth Management Housing Strategy* that will help define the type of housing topologies and locations that will be built to accommodate our growing population, with a major focus being diversity and affordability. Maintaining and protecting our natural environment continues to be a major focus across all services that Council delivers, and we were pleased to see the Cool Towns project launched.

We also welcomed two new Directors to the Council leadership team and I am very proud to lead a Council that takes its sustainability credentials seriously and balances this care with the need for Tweed's people and places to thrive.



Troy Green

General Manager

Welcome to the annual report

About this annual report

Welcome to Tweed Shire Council's Annual Report for 2022-23.

Tweed Shire Council is committed to serving our community through the provision of infrastructure and services to make the Tweed a better place to live, work and enjoy.

We produce an annual report for the benefit of our community and stakeholders, to keep them informed about our operations and activities during the financial year, and to provide a record of our investment of funding and resources.

This report provides an overview of Council's progress towards the goals set out in the ten year *Community Strategic Plan 2022-2032* and the specific activities outlined in the *Delivery Program 2022-2026* and *Operational Plan 2022-23*.

You can find more information about the reporting framework for councils at olg.nsw.gov.au/integrated-planning-and-reporting

Feedback or questions relating to this annual report are welcome.

Email: tsc@tweed.nsw.gov.au

Mail: Tweed Shire Council
PO Box 816
Murwillumbah NSW 2484

How to read the annual report

This annual report is divided into 3 sections:

1. Reporting on our progress
2. Statutory reporting requirements
3. Financial statements

Section 1: Reporting on our progress

This section provides an outline of Council's progress against the actions set out in the *Delivery Program 2022-2026*. Like the Delivery Program, it is structured around 4 principal streams (page 9), as identified in the *Community Strategic Plan 2022-2032*. Within each stream is a summary of the key achievements and strategic outcomes delivered in 2022-2023.

Section 2: Statutory reporting requirements

This section includes reporting requirements prescribed by the *Local Government (General) Regulation 2005*.

Section 3: Financial statements

This section includes general purpose financial statements for the financial year ending 30 June 2023.



Community Strategic Plan Themes

Protecting

In the Tweed, we value the importance and beauty of our internationally significant environment and biodiversity and we feel a shared responsibility to protect and enhance it for current and future generations.

Council actively works together with traditional custodians and the broader community to minimise our impact on the environment; protect and improve the health of our land, waterways and native wildlife and mitigate the impacts of climate change.

Living

Safety is a fundamental human need. All of us want and need to feel safe in the place we call home, have affordable access to essential services and confidence that our community will be supported to be safe in times of crisis.

Council provides safe and reliable water and wastewater services, ensures our built environment is constructed safely and provides comfort that the local businesses that we visit, like restaurants, cafés and service stations, are safe for us all to enjoy. Council provides a safe and connected local road network that can accommodate increased traffic as our shire grows and works with others to make sure that the Tweed is resilient and ready in the face of our changing climate.

Thriving

People in the Tweed value our friendly and inclusive community and the high quality of life we enjoy thanks to our outdoor lifestyle and vibrant arts and culture scene. We care for each other in times of need, we support our local economy and we work together to create opportunities for us all to succeed.

Council provides infrastructure and creates connections to facilitate and nurture our community's active, vibrant lifestyle, growing economy and to help make the Tweed a great place to live, work and visit

Growing

Some residents were lucky to be born in the Tweed, others have made the fortunate choice to make this shire their home – all of us have a role to play in shaping a liveable community that is ready for the future and respects the unique characteristics that make the Tweed so special.

Council's role is to work with the community and others to plan strategically for sustainable growth and manage change in a way that retains and enhances our diverse natural and built environments. The community expects Council to make responsible and transparent decisions in the best interests of the Tweed.

Community Vision

The Tweed will be recognised for its desirable lifestyle, strong community, unique character and environment and the opportunities its residents enjoy.

Council Mission Statement

Working with community and partners, provide leadership in facilitating and delivering services that manage growth sustainably, create opportunity and enhance the value of our civic and natural assets for this and future generations.

Our guiding principles

Council is committed to the delivery of these principles and to transparent reporting and accountability to the community.

1. Exercise of functions generally

The following general principles apply to the exercise of functions by Tweed Shire Council:

- a. Councils should provide strong and effective representation, leadership, planning and decision-making.
- b. Councils should carry out functions in a way that provides the best possible value for residents and ratepayers.
- c. Councils should plan strategically, using the integrated planning and reporting framework, for the provision of effective and efficient services and regulation to meet the diverse needs of the local community.
- d. Councils should apply the integrated planning and reporting framework in carrying out their functions so as to achieve desired outcomes and continuous improvements.
- e. Councils should work co-operatively with other councils and the State government to achieve desired outcomes for the local community.
- f. Councils should manage lands and other assets so that current and future local community needs can be met in an affordable way.
- g. Councils should work with others to secure appropriate services for local community needs.
- h. Councils should act fairly, ethically and without bias in the interests of the local community.
- i. Councils should be responsible employers and provide a consultative and supportive working environment for staff.

2. Decision-making

The following principles apply to decision-making by Tweed Shire Council (subject to any other applicable law):

- a. Recognise diverse local community needs and interests.
- b. Consider social justice principles.
- c. Consider the long term and cumulative effects of actions on future generations.
- d. Consider the principles of ecologically sustainable development.
- e. Decision-making should be transparent and decision-makers are to be accountable for decisions and omissions.

3. Community participation

Council should actively engage with the local community, through the use of the integrated planning and reporting framework and other measures.

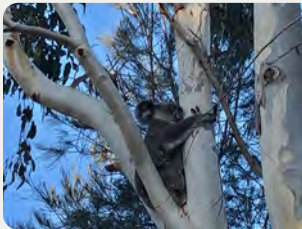


Northern Rivers Rail Trail

The year in review

Highlights

Protecting



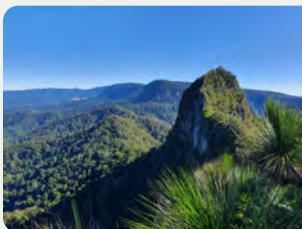
30.9 hectares of Koala habitat created



Pest animals targeted across the Tweed



Total balloon ban on Council owned land



Introduction of Conservation Zones into Local Environmental Plan (LEP)



Waterway projects improve stabilisation

Living



Major road slip flood recovery projects progress



Tweed tap water equals top 4 bottled water brands in Australia



Flood monitoring cameras and alerts assist preparedness



DA for new animal Pound and Rehoming Centre lodged



Industry Central Land Swap progresses

Thriving



Jack Evans Boat Harbour stage one play space opens



Tweed section of Northern Rivers Rail Trail opens



Construction of Uki Mountain Bike Park begins



Murwillumbah Community Centre reopens after floods



Kinship Festival and Walk on Country headline Reconciliation Week

Growing



Council backs Growth Management and Housing Strategy



Council approves Special Rate Variation after community consultation



Council wins state award for Indigenous town planning program



Ministers' Award for Women in Local Government recognises Mayor and staff



Local Government Week events showcase Council services

Financial results

Council's net operating result for 2022–23 (\$69,337,000) increased significantly from the previous year's result (\$27,770,000). This is primarily due to the high levels of grants and contributions received for flood recovery works carried out during the year.

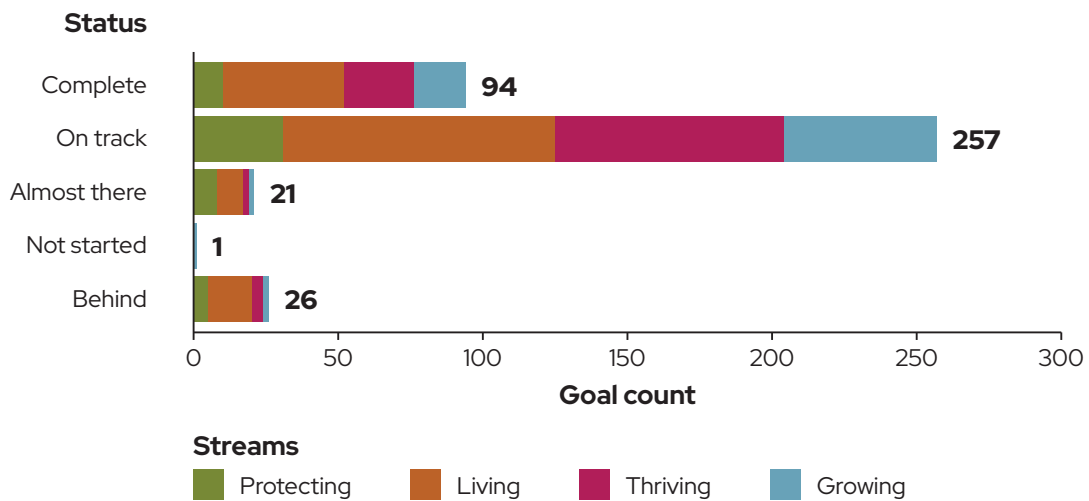
	2021–22	2022–23
	\$'000	\$'000
Revenue	242,251	318,799
Expenses	214,481	249,462
Assets	3,607,866	3,889,346
Liabilities	186,316	184,605
Equity	3,421,550	3,704,741

Capital works

Description	Amount
Buildings	4,114,843
Depot and fleet expenditure	4,144,221
Flood	16,979,197
Flood mitigation and Voluntary House Purchase scheme	1,320,228
IT	768,391
Land subdivision	2,971,270
Parks and recreational facilities	2,102,253
Renewable Energy Action Plan	202,640
Rail Trail	10,416,842
Roads	26,700,593
Sewer	8,415,886
Sports fields	1,028,477
Waste	2,896,924
Water	8,782,096
Waterways	1,665,102
Other	345,633
Total	92,854,596

Delivery Program results

The *Delivery Program 2022–2026* and annual operational plans detail Council’s role in the delivery of projects and services for a 4 year period to realise long-term strategic goals. They detail the delivery of planned projects and services for each year, aligning each action to a budget and outlining any other resourcing issues. Council’s progress in delivering each planned project and service is monitored by budget reviews and a set of key performance indicators reported to the community every 3 months. Below is a snapshot of Council’s performance against those goals in 2022–23. More detailed information is located in [Section 1: Reporting on our progress](#).



Customer Experience snapshot

July 2022 – June 2023

Working with us

We want to make it easy for you to work with us. We aim to deliver excellent customer service in a better place to live, work and enjoy. Here's a snapshot of how we did in the last 12 months.

There when you need us

104,039

Contact Centre interactions with customers in the last 12 months



That's **400** interactions with customers every day!

Helping you quickly

65 secs

Average Contact Centre wait time in the last 12 months



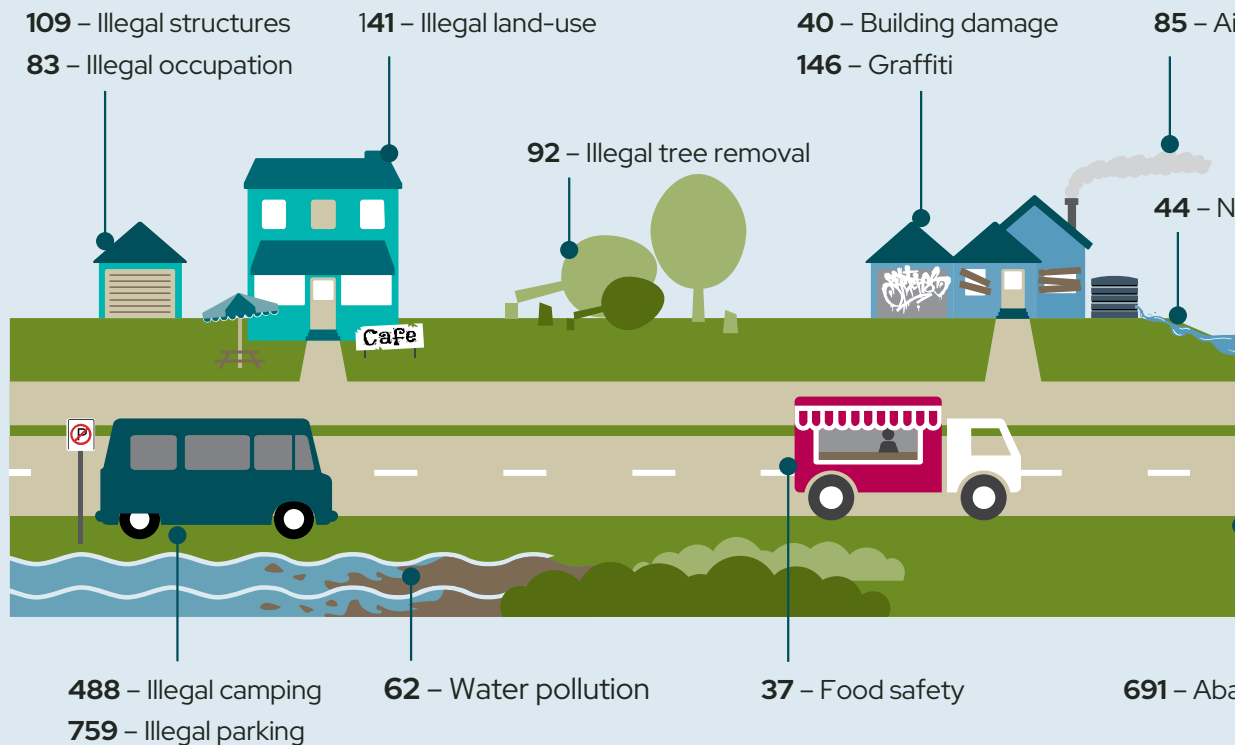
We don't want to keep you waiting. We aim to answer your call within 90 seconds.



Top 5 topics you contacted us about:

- ① Rates & water use enquiries
- ② Building & planning applications
- ③ Waste and recycling

What you asked us to take action on: Number of customer contacts about:



With you



... customer service and take action on issues so that the Tweed is an even ...
... last 12 months.

Taking action for our community

17,071

Requests for Council to take action on an issue in the last 12 months

74%

Percentage of requests actioned within 10 working days



That's **328** requests every week.



Our target is to action 80% of requests within 10 working days.

... source recovery

④ Roads, stormwater & flooding

⑤ Parks, gardens & sports fields

About these issues in the last 12 months

... r pollution

159 – Overgrown properties

188 – Illegal development

... neighbouring stormwater

224 – Noise pollution

50 – Illegal earthworks

... andoned vehicles

174 – Littering / dumping

621 – Animals roaming/off leash/pick up

759 – Pest control

575 – Animal noise/barking

63 – Health hazard

155 – Dog attack

Top stories of the year

Flood recovery



Tyalgum Road and Reserve Creek Road
land slip repair updates



Handing out walkie talkies to residential
caravan parks at Chinderah



Making peace with the river – one year
anniversary of the flood



Industrial Land Swap at Murwillumbah



Flood gauges and flood cameras around
the Tweed

General news



Opening of the Tweed section of the Northern Rivers Rail Trail



Special Rate Variation community engagement



Dugong spotted in Tweed River



Keeping cats indoors initiative



Livvi's Place at Goorimahbah – Place of Stories opening



Tweed Regional Museum – Megafauna and Supertonic exhibitions



Captain Cook Lighthouse at Point Danger redevelopment



Tweed Regional Gallery – Olive Cotton Award

Our commitment to informing you

While the *Annual Report 2022–2023* is the primary means of sharing Council's performance during the past financial year, there are many other ways members of the community can find out about and contribute to the operations of Council.

Social media channels



Council has more than 93,200 followers across our 12 social media channels on Facebook, Instagram, X (formerly Twitter), YouTube and LinkedIn. This year we also launched two community groups for Northern Rivers Rail Trail and Succeed in Tweed.

Connect with us on social media at [tweed.nsw.gov.au/social-media](https://www.tweed.nsw.gov.au/social-media)

93,280 followers across 12 social media channels for Council and its facilities.

27,934 Tweed Shire Council followers. This year we had 1,678 posts published on Council's Facebook page, generating 171,917 engagements and reach of 5.72 million

27,153 Tweed Regional Gallery & Margaret Olley Art Centre followers

12,778 Northern Rivers Rail Trail followers

11,512 Tweed Regional Museum followers

464 Tweed Regional Aquatic Centre followers

Council's corporate website



Provides 24/7 access to detailed information on Council's operations, media stories and latest news, meeting agendas and minutes, and strategic plans, documents, policies and guidelines.

Visit [tweed.nsw.gov.au](https://www.tweed.nsw.gov.au)

Tweed Link



The Tweed Link is Council's weekly newspaper and has kept the community informed on Council news for more than 20 years and is published in the Tweed Valley Weekly every Thursday.

To have the Tweed Link emailed to you visit [tweed.nsw.gov.au/subscribe](https://www.tweed.nsw.gov.au/subscribe)

Council e-newsletters



Tweed Shire Council delivers regular e-newsletters on a variety of topics including arts and culture, business and environment, sustainability and Tweed Regional Aquatic Centre, Tweed Regional Gallery and Tweed Regional Museum program updates straight to the inbox of subscribers.

To subscribe to Council's newsletters visit [tweed.nsw.gov.au/subscribe](https://www.tweed.nsw.gov.au/subscribe)



Tweed's tap water quality beats bottled water

Our commitment to engaging with you

Your Say Tweed



More than 7,800 people have registered on Council's online community engagement channel Your Say Tweed. This platform provides information about Council's engagement activities and enables registered users to have their say about Council projects.

To view projects or to register visit yoursaytweed.com.au

Here's how the Tweed community had their say on Council projects (non-DA) in 2022-23.

7853



People are now registered to have their say on Council's online engagement website, yoursaytweed.com.au

23



In person engagement activities occurred with including 11 Community Conversations, 10 information sessions and Council hosted events, 1 Stakeholder Forum and a tour.

38,625



Visits to yoursaytweed.com.au to review Council plans and provide feedback online

53



Council policies, projects or plans were placed on exhibition and open for public comment

Over 2100



Submissions received from the community providing feedback on Council policies, projects or plans that were on exhibition

Highest community engagement responses through Your Say Tweed



Special Rate Variation



**Growth Management and
Housing Strategy**



**Hastings Point Headland
Management Plan**



**Renaming of Tweed Shire
Australia Day Awards**



Tweed Conservation Strategy

Our community events

Council recognises the value of events as they can bring economic, social and cultural benefits to the region, and boost our sense of place.

A wide range of events are hosted in the Tweed each year, across the music, sport, culture and arts, food and community sectors.

The Events Sponsorship funding offers financial assistance to event organisers with the aim to support, develop, attract, and grow events that showcase the Tweed’s unique characteristics, and build our community to be a great place to live and visit.

Council allocated support totalling \$95,803, under the 2022–2023 Events Sponsorship funding round to events showcasing the character and aspirations of the region.

- 2023 Australian IRB Championships
- 2023 Tweed Coast Pro
- Annual Tweed Orchid Fair & Show
- Border Clay Trail
- Bowls QLD State Pennant Finals
- Bowls Queensland State 8-a-Side Championships
- Kingscliff Triathlon
- Kinship Festival
- Murwillumbah Show
- Seas The Day Women’s Surf Festival
- Tweed Enduro
- Tyalgum Music Festival
- World Environment Day



Challenges

Our community have identified a range of challenges facing the Tweed in the years ahead. Among their priorities are managing population growth and over development, access to affordable housing, and the maintenance of community assets such as roads.

The following summary describes some of the strategic challenges and opportunities for our shire over the next 10 years. These challenges and opportunities will be addressed by all levels of government, private industry, community and others.

Council plays a range of roles including as a leader, advocate, provider and collaborator (described in Section 4.5). Council’s Delivery Program and Operational Plans describe in more detail on how Council will respond in any given year.

Challenge	
Population growth	Providing housing opportunities and essential services to meet the needs of our growing population and demographic profiles.
Diverse rural land-use	Balancing sustainable rural land-use, living and industry with the natural and built environment.
Asset funding	Meeting the costs of maintaining community assets with existing funding levels.
Supporting a diverse local economy	Balancing policy positions to suit a range of diverse local industries.
Climate change	Understanding how to best adapt to and mitigate the potential impacts of climate change.

The Tweed profile

Our location

Nestled in the eroded caldera of the largest shield volcano in the southern hemisphere, the Tweed is the largest local government area on the north coast of New South Wales, covering an area of just over 1,309 square kilometres. The Tweed adjoins the NSW local government areas of Byron, Lismore and Kyogle, with the Queensland border to its north where it divides the twin towns of Tweed Heads and Coolangatta.



Our history

Before European settlement the Tweed was blanketed in sub-tropical forest and was home to the Bundjalung people. Many of the Tweed's towns and villages are named in the local Aboriginal language.

Captain James Cook identified and named 2 of the Tweed's most prominent features, Wollumbin / Mount Warning, and Point Danger (Aboriginal area of Pooningbah), in 1770.

The area was settled by timber-getters around 1844. The first school opened in 1871.

By the 1890s the river port of Tumbulgum was the centre of population. The focus moved to Murwillumbah when the first Local Government municipality was declared in 1902. The Municipality of Murwillumbah and Shire of Tweed were amalgamated, and the Tweed Shire was declared on 1 January 1947.

Our population

The Tweed Shire population in 2022 was 97,969 and is forecast to grow to 131,489 by 2041.

In line with this population growth, the number of dwellings in the Tweed is forecast to grow from 42,937 in 2016 to 59,621 in 2041, with the average household size rising from 2.34 to 2.41 by 2041. Between 2016 and 2041, the age structure forecasts for Tweed Shire Council indicate a 47.3% increase in population under working age, a 44.2% increase in population of retirement age, and a 33.5% increase in population of working age.

Source: forecast.id.com.au/tweed

Our economy

Tweed Shire's Gross Regional Product is estimated at \$4.82 billion. The Tweed has a diverse industry base with employment access to a range of service sector and primary sector industries.

In the year ending June 2022 (latest statistics) there were 39,253 local jobs and 8,371 local businesses in the Tweed Shire. The key industry sectors in terms of jobs and value are health care, tourism industry including accommodation and food services, professions and trades associated with property and real estate, retail, education and training.

Source: economy.id.com.au/tweed

Our environment

The stunning centrepiece of the Tweed, where the sun first hits the Australian continent, is Wollumbin / Mount Warning which is surrounded by national parks forming the caldera of the fertile Tweed Valley. The area includes 37 km of coastline, wetlands and forests, pastoral and farm land, the entire basin of the Tweed River, and mountainous regions containing 3 World Heritage listed national parks. Tweed is located in one of the largest natural erosion calderas in the world and boasts an internationally significant environment with the highest biodiversity in NSW (top 3 in Australia).

The elected Council

NSW local government elections were held in December 2021.

The following Councillors were elected to represent the Tweed until September 2024.



Mayor Chris Cherry



Cr Rhiannon Brinsmead



Cr Reece Byrnes



Cr Meredith Dennis



Cr Nola Firth



Cr James Owen



Cr Warren Polglase

The following Councillors have held the positions of Mayor and Deputy Mayor during the term:

Year	Mayor	Deputy Mayor
2021–22	Cr Chris Cherry	Cr Reece Byrnes (until December 2022)
2022–23	Cr Chris Cherry	Cr Meredith Dennis (from December 2022)

Councillor profiles

Chris Cherry (Mayor)

Councillor Cherry was elected to Tweed Shire Council in 2016 as an independent. She served 3 years as Deputy Mayor from 2016 and was elected Mayor in 2020, a position she has held since.

This was a difficult period for the community and businesses as they dealt with the unprecedented challenges of COVID-19 and border closures, followed by the devastating floods in the region in 2022.

A Tweed resident in the Wooyung area for nearly 50 years, Cr Cherry now owns a Davidson Plum farm at Mooball. She has been married for 23 years and has 3 children “who keep me grounded and remind me why what we do is so important”.

After attending high school in Mullumbimby, she studied at the University of Sydney from the age of 17 and then began a post graduate degree in Biophysics at the University of NSW (UNSW). Following this, she worked in dryland salinity research at UNSW and University of Adelaide.

Councillor Cherry’s vision:

I believe our biggest challenge is to grow the Shire to ensure our children and grandchildren have genuinely safe, affordable housing options into the future while ensuring we do all we can to reduce our impact on the climate and our incredible world heritage listed environment.

I am the middle child of 9 so I bring with me to Council a willingness to work with all Councillors and the belief that we have all been elected to represent different interests in the community but we share the common goal of protecting where we live and helping to make sure the Tweed is the best it can be.



PO Box 816, Murwillumbah NSW 2484



0437 400 174



ccherry@tweed.nsw.gov.au

Rhiannon Brinsmead

Councillor Brinsmead was elected to Tweed Shire Council in 2021 on a Liberal Party ticket.

A lifelong resident of the Tweed Shire, Councillor Brinsmead was born in the Tweed Hospital, spent her childhood between the beach in Pottsville and on the family farm in Crabbes Creek, went to school in Murwillumbah, and currently resides in one of the Tweed's glorious coastal towns with her children and ragdoll cat, Winston.

With qualifications in early childhood education, business, and marketing, Councillor Brinsmead is currently completing a Degree in Law and the Company Director's course at the Australian Institute of Company Directors. She has a keen interest in law, is a Justice of the Peace and currently works in the legal industry. A Rotary Club member and the Secretary of Business Kingscliff, in her spare time, she loves to soak up the Tweed lifestyle, enjoying walking, swimming at the shire's creeks and beaches, and yoga and pilates.

Cr Brinsmead's vision:

I always strive to be a strong voice and advocate for our entire community on the matters and issues that are important to them. I'm passionate about the Tweed's youth and their ability to access jobs, education, and recreation activities in the local area. Growth is inevitable and it is important to provide jobs and housing without compromising the region's natural beauty and appeal. As a born and bred local it's important to me that I collaborate with all councillors to find the balance between development and maintaining our unique lifestyle and identity. We should all be advocates for the environment, and be mindful of the impact we can have, as we deal with a growing population due to many people relocating to the area to experience all the Tweed has to offer.



PO Box 816, Murwillumbah NSW 2484



0418 110 573



rbrinsmead@tweed.nsw.gov.au

Reece Byrnes

In 2016, Reece Byrnes was elected as the youngest councillor in the history of Tweed Shire Council and elected Deputy Mayor for the 2021–2022 term.

Councillor Byrnes is a member of the Australian Labor Party and believes he brings fairness, equality, accessibility and a ‘fair-go’ to every council decision he makes. He comes from local family who have worked tirelessly in the food production industry to provide for their community. Cr Byrnes lives in Banora with his partner who is a local doctor.

A history buff and self-proclaimed keen bad guitarist, Councillor Byrnes is a Justice of the Peace and holds a Bachelor of Social Science (majoring in social welfare and government policy studies). His focus is always the people of the Tweed. He strives to protect the unique lifestyle of the Tweed for generations to come and also understands the need to ensure the economy is strong and residents have employment options.

Cr Byrnes’ vision:

As a Councillor my priority is my community. I’ve always had a passion for helping people and making a difference. I’ve lived and worked in the Tweed my whole life and am aware of the issues our residents face; whether this is cost of living, access to housing, or the protection of our natural environment as we grow and find the right balance.

I have the great honour of being the youngest ever Councillor elected to the Tweed Shire in 2016. I hope one day that there are even younger advocates for our area, as our younger community have a greater stake in shaping the Tweed’s future as we grow in population.



PO Box 816, Murwillumbah NSW 2484



0436 411 386



rbyrnes@tweed.nsw.gov.au

Meredith Dennis (OAM)

Councillor Dennis was elected to Tweed Shire Council in 2021 as an independent.

Born in South Australia, and growing up on a dairy farm in the Adelaide Hills, Councillor Dennis trained as a nurse at the Royal Adelaide Hospital before moving to Sydney where she owned and operated several retail businesses. With a taste for travel, Cr Dennis has experienced much of the globe, with Africa and Greece being favourite destinations.

A resident of Limpinwood, Councillor Dennis concluded a short-lived retirement to return to nursing and care giving through the Department of Veteran Affairs, as her father was a World War II veteran.

Councillor Dennis has an extensive volunteer portfolio reflecting her love of the Tweed and its people; actively involved with the Tweed Regional Art Gallery, Murwillumbah Hospital and Hospital Auxiliary, a wildlife carer and local Landcare affiliate. A keen interest in agriculture saw Cr Dennis elected as President of the Tweed River Agricultural Society.

Fundraising forms a large part of her volunteer philosophy, raising funds for hospital equipment, patient support and palliative care, and becoming president of Wedgetail Retreat community hospice.

Between 2001 and 2019, Cr Dennis has received regular awards for her service to the community, including Tweed Volunteer of the Year, Tweed Citizen of the Year and the NSW Government Community Service Award. In 2015 Cr Dennis was awarded an Order of Australia Medal (OAM) for services to the community and palliative care and in 2016 was a finalist for Australian of the Year (Local Hero category).

Cr Dennis' vision:

I decided to run for council because I was very concerned with some of the over development in some areas and the issues affecting our environment. I wanted to be involved in the decision making. Caring for our community, our beautiful environment and wildlife is everyone's responsibility and I am very proud to play my part as an elected independent councillor of Tweed Shire Council.



PO Box 816, Murwillumbah NSW 2484



0419 883 279



mdennis@tweed.nsw.gov.au

Nola Firth

Councillor (Dr) Nola Firth was elected to Council in 2021 as a member of The Greens party.

A retired academic and Honorary Research Fellow at The University of Melbourne, Cr Firth's qualifications include a Bachelor of Arts, Masters of Education, Graduate Diploma of Special Education, and a Doctor of Philosophy (PHD). She has a national dyslexia award in her name, is a past president of Learning Difficulties Australia and is a Churchill Fellow.

Councillor Firth is a long-term member of Australian Natives for Treaty and Aboriginal Reconciliation, and she is one of the early and continuing members of the Australian Conservation Foundation.

Councillor Firth's interests include bush walking and writing. Community groups she has been involved with include Chillingham Voices, Poets out Loud and the Caldera Environment Centre. Cr Firth is the founder and member of Hospital Hill Landcare in Murwillumbah.

Cr Firth's vision:

The needs of the Shire are rich and diverse and I will be working to address them all. In particular I want to build on the exciting base already established to make our Shire a leader in transforming the challenges of climate change into economic and social benefit to all. I want to ensure that development and economic growth focus on enhancing the beauty and biodiversity of our unique World Heritage environment. I will work for protection and restoration of our wildlife habitat and corridors, for greening of our urban areas, emission reduction and regenerative agriculture, and on affordable and social housing initiatives that address homelessness and rental availability.



PO Box 816, Murwillumbah NSW 2484



0419 924 457



nfirth@tweed.nsw.gov.au

James Owen

Councillor Owen was elected to Tweed Shire Council in 2016.

Born in Great Yarmouth in the United Kingdom where he graduated university with a Bachelor of Arts (Hons) in business marketing and tourism, he migrated to Sydney, Australia in 2000 before relocating to the Tweed's coastal town of Casuarina in 2014.

In addition to being a councillor, James Owen works for a construction company, is the president of Business Kingscliff and is a graduate of the Australian Institute of Company Directors. Councillor Owen is undertaking a Graduate Diploma in Urban and Regional Planning at the University of New England.

A volunteer surf lifesaver, Councillor Owen loves the Tweed's coastal and hinterland beauty, and understands the importance of protecting our beaches and natural environment as the Tweed population continues to grow.

Councillor Owen sees his role as an elected representative for the Tweed's people is to work collaboratively with the community, council staff, the private sector, and all levels of government to make Tweed Shire a great place to live, work and play.

Cr Owen's vision:

Front and centre of everything we do must be preserving and protecting our natural environment and wildlife and maintaining our unique community identity. We can do this and deliver more jobs, housing, services, infrastructure, and lifestyle opportunities for our community for generations to come.



PO Box 816, Murwillumbah NSW 2484



0415 561 701



jowen@tweed.nsw.gov.au

Warren Polglase OAM

Councillor Warren Polglase OAM has served as a Tweed Shire Councillor from 1991 to 2005 and 2009 to present, being twice elected as Mayor. He became a resident of the Tweed after serving as a councillor in Murray Shire Council from 1980 to 1987, which included a term as deputy president.

Born in Bordertown South Australia, Councillor Polglase was raised on a cattle, wheat and sheep property. He studied agriculture at the Urrbrae Agricultural College in Netherby and owned several farming properties across both states. His agricultural expertise has seen Cr Polglase provide agricultural advice to the Libyan government, having involvement with the Dairy Regionalisation Program for northern NSW and being a past member of the River Murray Management Commission.

A resident of Banora Point and married to Karlene for almost 60 years, Cr Polglase has 2 children and 4 grandchildren. He has extensive interests in the hospitality, tourism, property management, construction and agriculture industries.

Councillor Polglase has been a Rotarian for 29 years and has been a member of many business and community committees including the Tweed Chamber of Commerce, the Tweed Regional Gallery Foundation Board, Tweed Valley Justice Association, Tweed Valley Area Health Services, the Tweed Valley Health Planning Committee, Tweed and Coolangatta Tourism Corporation, Tweed Heads Orchid Society, Tweed Netball Association and Surf Lifesaving Australia.

Councillor Polglase was honoured by with an Order of Australia Medal (OAM) in 2019 and an Outstanding Service Award to NSW Local Government in 2010.

Cr Polglase's vision:

I firmly believe that when you live in a local area, you fight for that area, and that's what I've done for 35 years. Family and community are everything. You need two things in Local Government – a willing ear and a thick skin.



PO Box 816, Murwillumbah NSW 2484



0428 961 306



wpolglase@tweed.nsw.gov.au

Council meetings

Council meetings are held on the third Thursday of each month, alternating between the Council Chambers, Murwillumbah Civic and Cultural Centre, Tumbulgum Road, Murwillumbah and the Harvard Room, Tweed Heads Administration office, Brett Street, Tweed Heads. Occasionally, there may be changes to the date or venue of a Council meeting which is communicated through Council's website and the Tweed Link. For meeting dates and times visit tweed.nsw.gov.au/council-meetings

All Council meetings and people attending Council meetings are governed by Council's *Code of Meeting Practice*.

Planning Committee meetings

Planning Committee meetings are generally held on the first Thursday of each month in the Council Chambers at the Murwillumbah Civic and Cultural Centre or Harvard Room at the Tweed Heads Administration office. These meetings deal exclusively with matters pertaining to land use planning and are open to the public. Confidential items are considered in closed sessions, which excludes the media and public.

Filming and broadcasting of meetings (web casting)

All Council and Planning Committee meetings are filmed and broadcast (in line with NSW legislation) using Council's webcasting service, Resolve. This increases the transparency of Council decision making and allows access for members of our community who are unable to attend in person. The video is uploaded following the meeting/s and viewers can go directly to an agenda item without having to watch the entire meeting webcast. Community members attending Council meetings may appear in the broadcast recording.

Agendas and minutes

Meeting agendas are available from 8 pm on the Tuesday the week before the meeting (that is, 9 days prior). When a public holiday occurs the week before the meeting, the agenda may not be available until the Wednesday the week before the meeting (that is, 8 days prior). Minutes and the webcast recording are published as soon as practical after the meeting. Minutes remain unconfirmed until they are formally adopted at the next meeting of Council.

Public Forum sessions

The community can informally address Councillors on agenda items specific to the meeting they are attending. Public Forum sessions are held immediately prior to Council and Planning Committee meetings. A booking is required and can be made by contacting Council. The community member must identify the agenda item and whether they are speaking 'for' or 'against' the item.



Goorimahbah - Livvi's Place

Our organisation

Value statement

What we value

Living and loving the Tweed.

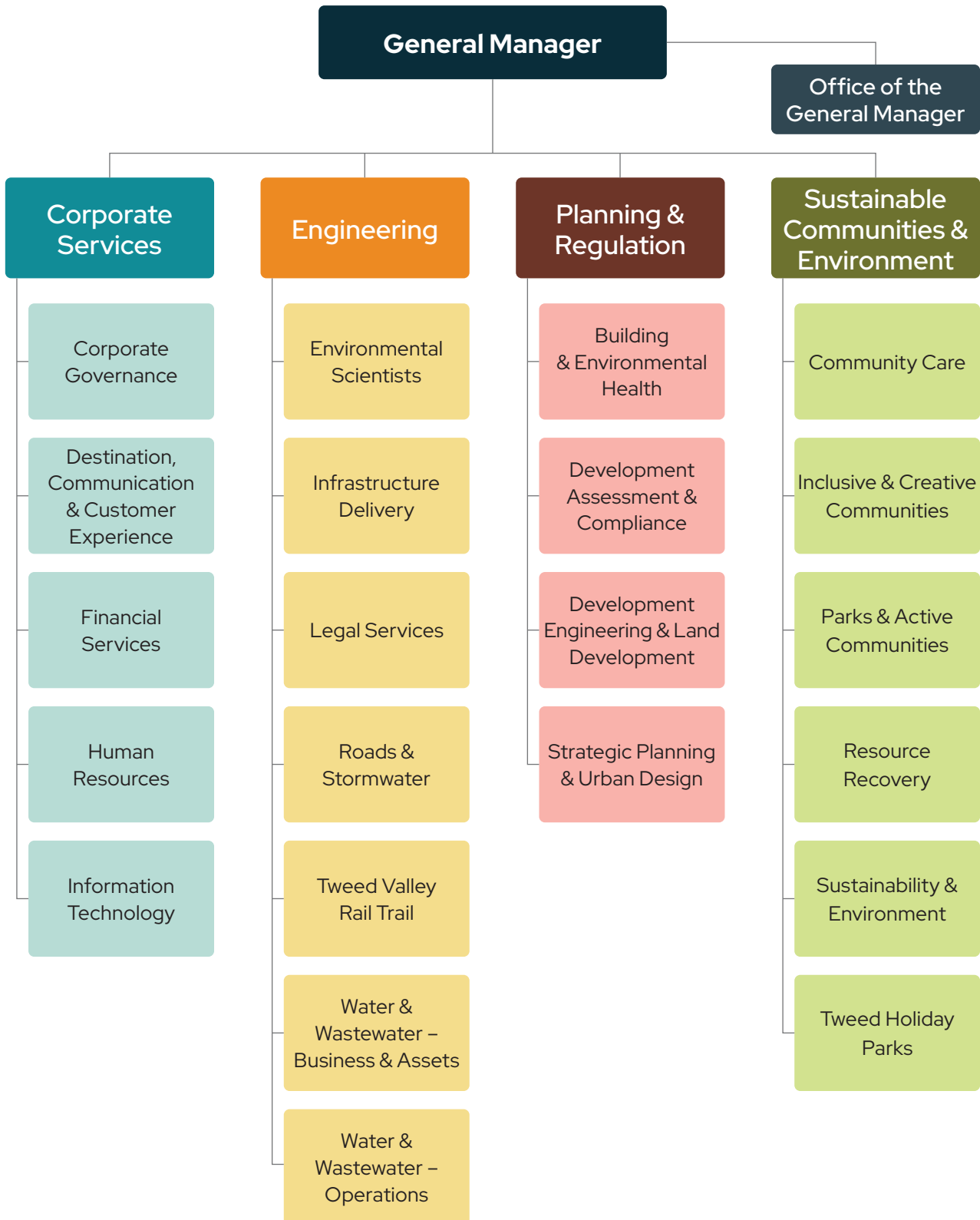
We look after people and places, explore all opportunities and are proud of our passionate approach.

We care about each other, choose to be here, and are in this together.

We have conversations where everyone can contribute and we are willing to have a go.

We put back in to make a difference, so that our Tweed community is even better tomorrow than it is today.

Organisation structure (as at March 2023)



Executive



Troy Green

General Manager

Troy Green PSM was appointed General Manager of Tweed Shire Council in 2013. Today he is responsible for the management of more than 780 staff, more than \$4 billion in assets, the delivery of 55 services and an annual budget of more than \$285 million.

In June 2017, he was awarded a Public Service Medal (PSM) in the Queen's Birthday honour roll for public service to local government in northern New South Wales.

Troy has 23 years' local government experience, previously holding the positions of Director Technology and Corporate Services at Tweed Shire Council, Manager Information Technology at Liverpool City Council and Manager Information Systems at Marrickville Council. Prior to his career in local government, Troy taught Computing Science and Mathematics at Bidwill High School and Chifley College, and tutored Maths for Economics at the University of New England.

Troy's qualifications:

- Bachelor of Science (Major: Pure Mathematics, Minors: Applied Mathematics, Computing Science), University of New England
- Graduate Diploma in Education (Mathematics and Computing Studies), University of New England
- Excellence in Local Government Leadership Program, ANZSOG – The Australia and New Zealand School of Government
- Leading Change and Organisational Renewal, Harvard Business School

Troy was elected to the Board of Management of Statewide Mutual in September 2018 and has held 'Chair of the Marketing Committee' since July 2019. He is also a Panel Member of the NSW Expert Housing Advisory Panel (November 2021 – November 2023) and is the Regional Cities representative to the NSW Department of Planning, ePlanning Council Reference Group.



Warren van Wyk

Corporate Services

Warren van Wyk has held the position of Director, Corporate Services at Tweed Shire Council since November 2019 and plays a pivotal role in setting clear strategic direction for the organisation, sustainable delivery, and operational excellence. He leads Council's human resources, financial services, corporate governance, information technology, destination, as well as communication and customer experience teams.

- Corporate Governance
- Destination, Communication and Customer Experience (including Northern Rivers Rail Trail)
- Financial Services
- Human Resources
- Information Technology

Warren is responsible for providing leadership in the policy development and decision making of Council on all matters concerning: human resources, work health and safety, risk management and insurance, communication, customer service, corporate relations, audit, administration, governance, finance, revenue and recovery, information technology, GIS, and the integrated planning and reporting framework.

Prior to joining Tweed Shire Council, Warren worked in several local government organisations in Southeast Queensland and more broadly, South Africa, accumulating more than 27 years' experience in local government. Warren enjoys working in a progressive and leading local government environment with an inspiring vision, engaging culture and aligning corporate services with the organisation's strategic vision. His career demonstrates inspirational and dynamic leadership at both senior and executive levels.

Warren's qualifications:

- Bachelor of Arts with majors in Industrial Psychology (honours) and International Politics, University of South Africa.
- Excellence in Local Government Leadership Program, ANZSOG - The Australia and New Zealand School of Government.
- Graduate Local Government Managers Association (LGMA Queensland) Executive Management Program.
- Graduate Australian Institute of Company Directors (AICD)



David Oxenham

Engineering

- Environmental Scientists
- Infrastructure Delivery
 - Legal Services
 - Roads & Stormwater
- Water & Wastewater – Business & Assets
 - Water & Wastewater – Operations

David Oxenham is a civil engineer and was appointed Director Engineering at Tweed Shire Council in 2014. David has extensive leadership experience including 15 years at executive management level with significant exposure and input to high level corporate strategy, policy, finance, governance, contract and project management, service and infrastructure management, and operational and human resource management.

David has extensive experience managing a broad cross-section of local government functions including construction, project delivery, procurement, contract management, roads, stormwater, floodplain management, water supply, wastewater, solid waste, natural resource management and community and cultural services.

David has specific experience managing a water utility covering the entire spectrum of the urban water cycle from catchment to river including design, construction, operations, strategic planning, fiscal management, and policy development.

He has served in various roles for Tweed Shire Council over a 30-year career at Council including the positions of Director Community and Natural Resources, Manager Water, and as Contracts Engineer. Prior to his time at Council, he had several years' experience with State Government, Local Government and the consulting sector in water supply, water treatment and road maintenance both in Australia and the United Kingdom.

David's qualifications:

- Bachelor of Civil Engineering (honours), Capricornia Institute of Advanced Education
- Graduate Diploma in Management, Deakin University
- Graduate Australian Institute of Company Directors (AICD)



Naomi Searle

Sustainable Communities & Environment

Naomi joined Tweed Shire Council in April 2023, bringing with her 18 years' experience in local government including 12 years as Director Community and Commercial Services at the City of Busselton, Western Australia, and 6 years as Manager Economic Development at the Bundaberg Regional Council, Queensland.

Naomi's skill set includes project management, economic and community development and commercial asset management. Her innovative and project management experience has seen her successfully develop business cases to secure private and public funding and manage major infrastructure projects resulting in significant economic and commercial outcomes for the community.

As Director Sustainable Communities and Environment, Naomi is responsible for leading a team of 250 staff with an annual budget of \$60m. This division of Council aims to protect and enhance the natural environment and quality of life in the Tweed and encompasses parks and open space, asset management, Crown Land management, aquatic centres, rangers, community development, community care services, cultural facilities, cemeteries, Tweed Holiday Parks, conservation, sustainability, natural area management, coast and waterways management and resource recovery.

Naomi's qualifications:

- Graduate, Australian Institute of Company Directors
- Master of Technology and Management, Southern Cross University
- Bachelor of Management (Marketing), University of South Australia

Note: For the period of this annual report, Council would like to acknowledge Stewart Brawley, who was the acting Director Sustainable Communities & Environment for part of this reporting period.

- Community Care
- Inclusive & Creative Communities
- Parks & Active Communities
- Resource Recovery
- Sustainability & Environment
- Tweed Holiday Parks



Denise Galle

Planning & Regulation

- Building & Environmental Health
- Development Assessment & Compliance
- Development Engineering & Land Development
- Strategic Planning & Urban Design

Denise Galle joined Tweed Shire Council 21 years ago as a town planner in the Development Assessment Unit. She has worked as a team member and manager before being appointed to Director Planning and Regulation in July 2023.

Denise has broad experience in all facets of Planning and Regulation and since 2020, has led the Building and Environmental Health Unit through challenging times including working with the community after the 2022 floods. Denise worked to prioritise development applications for house raising, demolitions, and alterations and additions, and lobbied for state caravan park reform to ensure a better outcome for park residents.

Denise's focus is on Council's strategic planning, policy improvements and enhancing the customer experience through streamlined processes. She has an exceptional understanding of development assessment, strategic planning, environmental health, building certification, regulation, and the importance of community engagement and education to attain greater public health and community outcomes.

As director, Denise is the steward managing the Tweed's growth and future planning strategies. Denise works collaboratively with all parties to achieve positive planning and development outcomes in accordance with the NSW *Environment Planning and Assessment Act*, regulatory processes, and Council's own policies and strategic documents.

Denise's qualifications:

- Bachelor of Urban & Regional Planning (University of New England)
- Change Management Practitioner (Prosci)
- Great Managers (Great Managers Academy)
- Northern Rivers Leadership & Development Program (Southern Cross University)

Note: For the period of this annual report, Council would like to acknowledge Vince Connell who was the Director Planning and Regulation for the reporting period.

Workforce profile

Tweed Shire Council is committed to ensuring our workforce has the skills to deliver essential and value-added services to our community.

We are focused on developing our people to enable them to deliver the strategic directions and outcomes set out in the Community Strategic Plan.

Council's *Resourcing Strategy 2022–2032* identifies 5 core themes as the basis for our Workforce Management Plan:

1. Establish Council as an employer of choice
2. Provide professional learning and development opportunities
3. Prioritise staff safety, health and well-being
4. Strengthen workplace diversity
5. Plan for our future workforce

Our 731 staff members operate across 4 directorates and the Office of the General Manager.

We are an organisation with a strong team-based culture, where people enjoy the work they do and the people they work with. Our people are driven to provide great service for our customers and colleagues, and support each other to meet operational requirements. Staff are keen to learn, develop and progress their career and Council remains committed to providing career development opportunities to retain and attract staff.

Council recognises the right for all workers to be treated with respect in the workplace regardless of their position. Many of our policies and procedures, in addition to our Code of Conduct, provide the framework, expectations and standards to support this.



Work, health and safety

At Tweed Shire Council, the safety, health and well-being of our staff is our number one priority.

Council's approach is that all injuries are unacceptable and our commitment is to provide a safe and healthy work environment for our employees, volunteers, contractors and visitors.

Council's work, health and safety priorities are to:

- provide a safe workplace
- identify hazards and assess the risks associated with work
- implement measures for controlling risks
- ensure safe use and handling of goods and substances
- provide and maintain safe equipment
- provide safe systems of work
- ensure the community understands that aggression and abuse towards Council staff from members of the public will not be tolerated.

Achieving health and safety at work includes:

- understanding work activities and seeking to eliminate or control the risks from that work
- complying with health and safety legislation, regulation and our own systems and processes
- consulting stakeholders to make work safe
- accepting that every person has a responsibility to work safely
- providing information, training, instruction and supervision so that our employees can work in a safe way
- empowering our workers to take necessary actions
- making safety systems and processes accessible and easy to use.

Our partnerships

Council recognises the importance of working in partnership with others. Working collaboratively with other tiers of government, the business community, peak organisations, local community groups and residents, assists us in achieving our outcomes.

More information can be found in the section [Governance, risk and privacy](#).

Arts Northern Rivers	Richmond-Tweed Regional Library
Australian Coastal Councils Association Inc.	Rous County Council
Currumbin Wildlife Hospital	State Cover
Jiggarr Pty Ltd	State Forests of NSW
Local Government NSW (LGNSW)	Statewide Mutual
North East Waste Forum	DR Tourism (The Tweed Tourism Co.)
North East Weight Load Group (NEWLOG)	Tweed Coolangatta Crime Prevention Action Team
Northern Rivers Joint Organisation	Wardrop Valley Pty Ltd and Tokara Pty Ltd



Celebrating our volunteers

Volunteering is a critical component in the delivery of community services and programs across Tweed Shire. Volunteer programs help to address community needs and enhance the achievement of Council wide objectives, as the region experiences significant growth and demographic change.

Council supports over 20 volunteer programs, across 8 sectors of the organisation, involving 800+ volunteers. Council’s interface with volunteers occurs in two ways:

Council managed volunteers reporting directly to Council to support delivery of specific programs or services.

Volunteer led organisations which work with, or are supported by Council. This includes undertaking activities using Council managed facilities or on Council land.

Council’s support and commitment to volunteering is reflected in the *Community Strategic Plan 2022–2032* across 3 of its 4 service streams (Protecting, Living, Thriving). The Growing stream incorporates Council’s behind the scenes operations, predominantly internal which does not have any associated volunteer programs.

Protecting	Living	Thriving
We want a healthy natural environment	We want to be safe at home and in the community with reliable essential services and infrastructure	We want the Tweed’s people and places to thrive
Dunecare	Road and traffic issues/ identification	Art Gallery committees, Friends of the Gallery
Landcare	Flooding and floodplain management	Art Gallery front of house, guides and cashiers
Tree planting	Companion animal management – impound facilities	Museum Committees and Historical Societies
Pest and invasive species management		Visitor Information Centres
Workshops and field days		Community Centres
		Surf lifeguard services
		Library services

Our commitment to being accountable

Audit, risk and improvement committee

The objective of the Audit, Risk and Improvement Committee (ARIC) is to provide independent assurance and assistance to the Council on risk management, control, governance and external accountability responsibilities.

The Committee's objectives are to review the following aspects of Council's operations:

- compliance
- risk management
- fraud control
- financial management
- governance
- implementation of the strategic plan, delivery program and strategies
- service reviews
- collection of performance measurement data by the council
- any other matters prescribed by the regulations.

The Committee is also to provide information to the council for the purpose of improving the council's performance of its functions.

The committee meets 4 times per year and includes a review of the annual financial reports and external audit opinion. More information including current members can be found at tweed.nsw.gov.au/audit-risk-improvement-committee

Internal audit

Internal Audit is located within the Corporate Governance section of Corporate Services. The Internal auditor is responsible for internal audit activities. While administratively reporting to the Manager Corporate Governance, the auditor's independence is assured through a direct reporting relationship to the Audit Risk and Improvement Committee and, through the committee, to the General Manager.

Enterprise risk management

Risk management at Council is established at both an enterprise level and an operational level.

Enterprise Risk Management (ERM) is the holistic management of all risks appropriate to Council's operations, and is aligned to our Community Strategic Plan, Delivery Program and Operational Plan. The ERM function is located within Corporate Governance and identifies strategic risks to Council.

In conjunction with Internal Audit, it oversees the effective management of strategic risks to an appropriate level.

Individual managers across Council are responsible for the day-to-day management of operational risk. As part of Council's Integrated Planning and Reporting (IP&R) system, Audit and Risk helps managers identify their top operational risks for inclusion in their annual service plans.

Business improvement

Our business improvement approach includes 2 core programs:

1. **Better Practice Reviews (BPR)** – a rolling service delivery review program.
2. **Business Process Management** – the capture of business processes to create a consistent approach and inform opportunities for improvement, customer service excellence and innovation.

BPR is a whole-of-organisation commitment to reviewing Council's existing services. The focus of BPRs is on:

- identifying opportunities for more efficient, effective and customer-centric service delivery
- documenting and determining our service levels
- recommending improvements to respond to future service requirements and the identified needs of our community.

External audit

The ARIC receives an annual report from the external auditor, the Audit Office of New South Wales on the status of Council's financial statements. The committee also meets to discuss Council's annual financial statements so that the independent members may raise questions with Finance before completion of the external audit. Discussion is held over audit observations and the NSW Audit Office's Closing Report and Management Letter.

Requests for information

Under Section 7 of the *Government Information (Public Access) Act 2009* (GIPA Act), Council must review its programs to identify the kinds of information that can be made publicly available. Our program for the proactive release of information involves improving the depth of information we make available on our website and at our Administration Offices and libraries.

Public interest disclosures

Through our Fraud and Corruption Prevention Policy, Code of Conduct and Internal Reporting Policy, we are committed to the aims and objectives of the *Public Interest Disclosures Act 1994*. We recognise the value and importance of public officials, including staff, councillors and contractors, who report wrongdoing.

We distribute policies to employees at Code of Conduct training and new employees receive induction training supported by policies published on Council's intranet site.



An aerial photograph of a coastal road. The road is paved and runs along a shoreline. On both sides of the road, there are walls made of large, dark, rounded stones. The water is a vibrant turquoise color, and the sand is a light beige. The overall scene is a beautiful coastal landscape.

Section 1: *Reporting on our progress*

Awards and recognition

Institute of Public Works Engineering Australasia (IPWEA) NSW & ACT Engineering Excellence Awards



Highly commended: Disaster Restoration Tracking Database

Category: New and Improved Techniques



A combined submission by Tweed Shire Council and Port Macquarie Hastings Council. The project highlighted the benefits when LGAs collaborate and share their learnings. Together the 2 councils created an innovative database to track and repair thousands of road repair jobs, totalling more than \$150 million, following the flooding disasters of 2017, 2021 and 2022.

National Trust Heritage Awards 2023



Winner: Northern Rivers Rail Trail

Category: Conservation – Landscape



Council's commitment to preserving and celebrating the heritage of the 24km Tweed section of the NRRT was acknowledged with first place in the Conservation – Landscape category award. Most notably, a commitment to highlighting the Aboriginal cultural heritage of the region by incorporating a range of storytelling techniques along the trail, as well as to the region's rail history, including the restoration of 16 of the Trail's 26 bridges and 2 tunnels along the track.

Australian Museums and Galleries Association (AMaGA) National Awards 2023



Winner (Level 2): Tweed Regional Museum – Museum on Wheels (MoW)

Category: Community Engagement and Outreach



The award recognises organisations that have developed unique and engaging ways to interpret and communicate their collection and stories to the wider community. The MoW transports the Museum into the public realm, showcasing curated content, enhancing locations, exhibitions, festivals, schools, events and engaging with current and new audiences.

Highly Commended: Tweed Regional Museum – Museum on Wheels (MoW)

Category (Level B): Exhibition Branding The MoW's vivid design was acknowledged in the Exhibition Branding category. Its design elements and branding were created by Whale Design Co, La Fin Design and Salty Dog Media.

Parks and Leisure Australia 2023 Regional Awards of Excellence



Winner: Fingal Head Foreshore Parks and Active Communities

Category: Playspace Award (<\$0.5M)

This award is given to a playspace under the value of \$500,000 that involves a range of stakeholders, contributes to the creation of a sense of 'place' for its local community and exhibits landscape and/or structural design innovation that delights and aids childhood development.



Winner: Livvi's Place at Goorimahbah Place of Stories, Tweed Heads

Category: Playspace Award (>\$0.5M)

This award is given to a playspace over the value of \$500,000 that involves a range of stakeholders, contributes to the creation of a sense of place for its local community and exhibits landscape and/or structural design innovation that delights and aids childhood development.



Winner: Northern Rivers Rail Trail, Zone Landscape Architecture and Tweed Shire Council

Category: Best Regional/Rural Industry Contribution Award

Regional/Rural Australia includes all of the towns, small cities and areas that lie beyond the major capital cities (Sydney, Melbourne, Brisbane, Perth, Adelaide, Darwin, Hobart and Canberra), who make a significant contribution through community initiatives which contribute to the parks and leisure industry. These projects can be play spaces, events, tourism, trails, programs, re-purposing of facilities and environmental initiatives.



2023 Australasian Reporting Awards (ARA)

Bronze Award: Tweed Shire Council Annual Report

Category: General Award

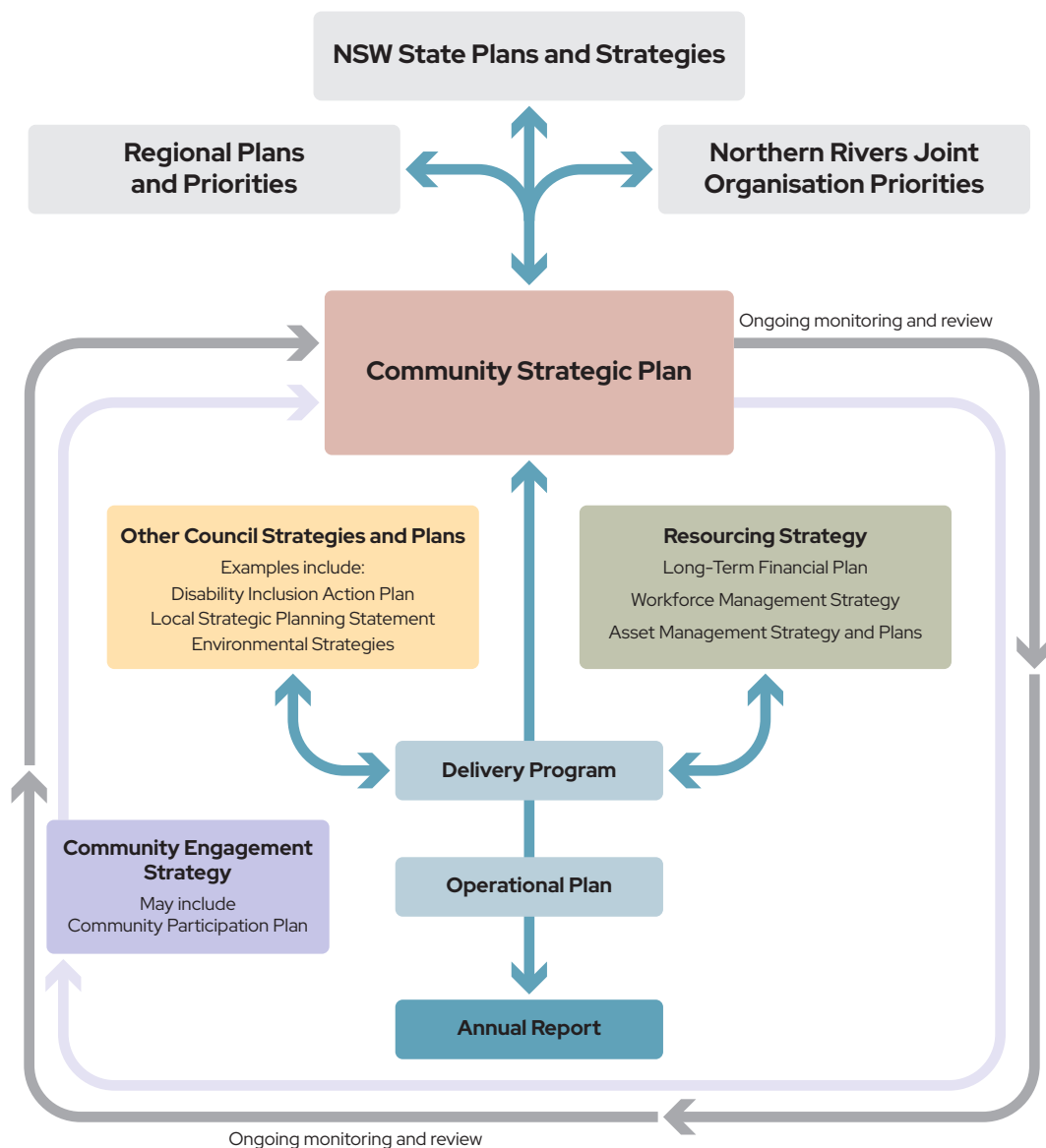
These awards focus on improving the quality of annual reporting and is open to all organisations in the Asia Pacific region and beyond. The ARA raises awareness among organisations of the need for complete, transparent and timely disclosure of information.



Integrated planning and reporting

All councils in NSW are required to operate within the Integrated Planning and Reporting (IP&R) Framework. This framework was introduced by the NSW Government to facilitate a strong and sustainable local government system by ensuring all local councils have in place strategic plans, underpinned by community priorities and supported by appropriate resources.

It encourages councils to view their various plans holistically to understand how they relate to each other, and in doing so, leverage maximum results. Ultimately, it aims to provide greater accountability and transparency in local government, by strengthening councils' strategic focus, streamlining reporting processes and making it easier for the community to understand and track councils' progress on identified priorities.



A framework for strategic and sustainable local government.

The key documents included in the IP&R Framework, and an overview of their functions, is provided below.

Community Strategic Plan



This is the highest level plan that a council will have and is prepared for a minimum period of 10 years. The purpose of the Community Strategic Plan is to identify the community’s main priorities and aspirations for the future and to plan strategies for achieving these goals. It should be developed and delivered as a partnership between the council, state agencies, community groups and individuals and should address a broad range of issues that are relevant to the whole community.

Delivery Program and Operational Plan

This is a statement of commitment to the community by each newly elected council outlining its priorities for achieving the community’s long-term goals (as identified in the Community Strategic Plan) during its term of office. Supporting the Delivery Program is an annual Operational Plan. It spells out the individual projects and activities that will be undertaken each year to achieve the commitments made in the Delivery Program.



Resourcing Strategy



This strategy addresses the resources – time, money, assets and people – required to deliver the long-term community aspirations expressed in the Community Strategic Plan.

It comprises three elements:

1. long-term financial planning;
2. workforce management planning; and
3. asset management planning.

Annual Report

This document is one of the key points of accountability between a council and its community. It focuses on the council’s implementation of the Delivery Program and Operational Plan to help the community understand how the council has been performing both as a business entity and a community leader.



Achievements in Protecting



We want a healthy natural environment

Goals

- 1.1** Take action as caretakers for our internationally significant environment to pass onto our next generation.
- 1.2** Work together to reduce our impact on the natural environment and adapt to climate change for a sustainable future.

Achievements

Improving our waterways infrastructure

Waterways projects completed include major erosion and stabilisation works in Kingscliff, Tyngah, Condong and Anchorage Island. River stabilisation and revegetation works were also completed in Kynumboon, Mt. Warning, Chillingham, Pumpenbil, Mount Burrell and Murwillumbah.

For more information visit tweed.nsw.gov.au/rivers-creeks

Draft environmental planning proposal submitted

The Tweed Local Environmental Plan (LEP) 2014 community consultation shaped recommendations for the introduction of statutory conservation zones (C-Zones). Following this, a draft environmental planning proposal was submitted to the NSW Department of Planning and Environment for assessment.

For more information [view the media release](#).

Additional koala habitats created

Koala habitat restoration works saw 10,780 trees and habitat plants planted across three programs; The Tweed Coast Koala Plan of Management; North-east Hinterland Koala Conservation and Recovery; NSW Koala Strategy Habitat Restoration. 30.9 hectares of additional koala habitat was created.

For more information visit tweed.nsw.gov.au/koalas

Protecting the Tweed's Flying foxes

19 hectares of high conservation value flying fox habitat were also restored. An additional 3.2 hectares of habitat works on private land commenced.

For more information visit tweed.nsw.gov.au/native-animals

Private land conservation programs delivered

33 projects on private land were delivered under the Biodiversity Grant program. Seventeen of 212 registered properties for Land for Wildlife schemes are at varying stages of assessment.

For more information visit tweed.nsw.gov.au/private-land-conservation

Pest animals targeted across the Tweed

Pest Animal Management Plans targeted foxes and hares during the year. A Joint Northern Rivers Deer Alert Program was launched seeking community assistance in understanding and sighting feral deer. A Tweed Toad Busters program was also held in conjunction with Watergum environmental group.

For more information visit tweed.nsw.gov.au/invasive-animals

Council led programs target environmental education

Community education and engagement programs, campaigns and workshops targeted the following areas; agriculture adaptation; drought resilience farming; waste reduction, diversion and contamination; tree planting/pruning awareness; natural hazard preparedness; reducing environmental footprint; and threatened species awareness.

For more information visit tweed.nsw.gov.au/environment

Balloon ban a win for wildlife across the region

A total balloon ban came into in place for Council owned land, strengthening the NSW Government's ban on single-use plastics and further protecting Tweed's animal, marine life, and local ecosystems.

For more information [view the media release](#).

Feedback sought to help shape the vision for Hastings Point headland

Tweed Shire Council sought community feedback to inform a draft management plan to preserve the natural environment, beauty and vitality of Hastings Point Headland. Council is committed to protecting the headland as a focal point for recreation, as well as being a diverse and sensitive ecosystem with high cultural values for traditional owners.

For more information [view the media release](#).

Progress report for 2022–2023: Protecting

Performance against the principal stream goals, identified in the 2022–2026 *Delivery Program*.

Service	Completed		On track		Nearly there		Not started		Behind schedule or action required	
	No.	%	No.	%	No.	%	No.	%	No.	%
Biodiversity Management	2	25	4	50	2	25	0	0	0	0
Bushland Management	1	25	3	75	0	0	0	0	0	0
Coastal Management	1	14	4	57	1	14	0	0	1	14
Pest Animal Management	0	0	4	67	2	33	0	0	0	0
Waterways (Catchment) Management	1	20	3	60	0	0	0	0	1	20
Environmental Sustainability	2	29	2	29	2	29	0	0	1	14
Resource Recovery & Waste Disposal	2	18	7	64	1	9	0	0	1	9
Sustainable Agriculture	1	17	4	67	0	0	0	0	1	17
Total	10	19	31	57	8	15	0	0	5	9

Achievements in Living



We want to be safe at home and in the community with reliable essential services and infrastructure

Goals

- 2.1** Provide safe, sustainable and affordable water supply and wastewater services as the foundations of a healthy community.
- 2.2** Deliver a safe and connected local road and active transport network that can accommodate increased traffic as our shire grows and connects people, places and businesses to each other.
- 2.3** Make sure the places we live, work and visit are safe to protect our quality of life.
- 2.4** Work together with others to prepare for, mitigate and build resilience to both natural disasters and the impacts of climate change.

Achievements

Major road slip flood recovery projects at various stages of progress

Reserve Creek Road opens to through-traffic in June 2023. Scenic Drive reopened ahead of schedule in February 2023. Numinbah Road works commence in September 2022. Tyalgum Road contract awarded in March 2023. Multiple other slip repairs are in various stage of design or remediation/construction.

For more information visit tweed.nsw.gov.au/flood-restoration-works

Tweed tap water equals top 4 bottled water brands in Australia

Biological drinking water quality compliance sees Tweed tap water equalling the top 4 bottled water brands in Australia for pH, fluoride, mineral content, total dissolved solids and conductivity – a measure of saltiness.

For more information [view the media release](#).

Revised water restrictions respond to climate change

A new Drought and Water Restrictions Policy was adopted to secure water supply in the face of extreme weather events and climate change. The policy clarifies when Council will introduce and lift water restrictions based on river quality and dam levels.

For more information [view the media release](#).

Flood monitoring cameras and automated alerts assist emergency preparedness

Flood monitoring cameras located at 6 key locations to assist the community awareness of flood events and to help motorists avoid flooded roads. The cameras also help gather intelligence for the NSW State Emergency Service (SES). An automated SMS, email and voice call flash flood alert system was also introduced for registered residents of Burringbar, Mooball and Crabbes Creek.

For more information visit tweed.nsw.gov.au/flood-studies-projects

\$6 million injection to help fund flood mitigation

The Federal Government injected nearly \$6 million funding as part of the first phase of the Northern Rivers Resilience Initiative for flood mitigation projects in the Tweed. An additional \$5 million granted is to be shared between 7 Northern Rivers LGAs on several regional-wide emergency related programs.

For more information [view the media release](#).

DA for new animal Pound and Rehoming Centre lodged

The DA was lodged for new state-of-the-art new animal Pound and Rehoming Centre on Council land in South Murwillumbah, replacing Council's former Pound facility at Stotts Creek, which closed in 2019.

For more information [view the media release](#).

'Take the Lead' program targets owner responsibilities and wildlife protection

Council's 'Take the Lead' program continues after a successful pilot aimed at reducing the number of dogs off-leash in high conservation areas and public places in the Tweed. Reduced off-leash dog activity has positive impacts on fauna protection and the safety of people and companion animals.

For more information [view the media release](#).

Bushfire prone land maps and workshops assist community preparedness

Tweed Shire Council and the NSW Rural Fire Service (RFS) have updated mapping of bushfire prone land across the Tweed Shire area. Residents in bushfire-prone areas across the Tweed were also urged to attend community workshops on how to prepare for the risk of fire in the future.

For more information visit tweed.nsw.gov.au/bushfire-risk-property-reports

Remaining 4 flood-free industrial land blocks available for land swap

Expressions of interest were sought for remaining flood-free industrial land blocks as part of Council's Industry Central Land Swap project to assist selected land owners or businesses located within the high risk flood zone in South Murwillumbah to move to sites out of the flood zone.

For more information visit tweed.nsw.gov.au/industry-central-land-swap

Progress report for 2022–2023: Living

Performance against the principal stream goals, identified in the 2022–2026 *Delivery Program*.

Service	Completed		On track		Nearly there		Not started		Behind schedule or action required	
	No.	%	No.	%	No.	%	No.	%	No.	%
Water Supply	11	29	23	61	1	3	0	0	3	18
Wastewater Services	5	19	18	69	1	4	0	0	2	8
Tweed Laboratory	0	0	2	100	0	0	0	0	0	0
Roads and traffic	20	71	6	21	1	4	0	0	1	4
Footpaths & bike paths	0	0	7	88	0	0	0	0	1	13
Animal Management	0	0	4	80	0	0	0	0	1	20
Building Certification	2	25	1	13	2	25	0	0	3	38
Compliance	1	25	3	75	0	0	0	0	0	0
Development Assessment	0	0	4	80	0	0	0	0	1	20
Development Engineering & Assessment	1	33	1	33	1	33	0	0	0	0
Environmental Health	0	0	11	92	1	8	0	0	0	0
Floodplain Management	1	14	6	86	0	0	0	0	0	0
Local Emergency Management	0	0	3	50	2	33	0	0	1	17
Stormwater Management	1	13	5	63	0	0	0	0	2	25
Total	42	26	94	59	9	6	0	0	15	9

Achievements in Thriving



We want the Tweed's people and places to thrive

Goals

- 3.1 Support our community to be inclusive and care for each other.
- 3.2 Provide our community with opportunities to be active and healthy.
- 3.3 Build a vibrant community to be a great place to live and visit.
- 3.4 Support our local economy to thrive and generate sustainable economic opportunities to support our long term future.

Achievements

Jack Evans Boat Harbour construction works project well under way

Goorimahbah stage 1 has been completed with Council taking out the winning award for the Parks and Leisure Australia 2023 Regional Awards of Excellence

Stage 2 is now under way (Skate elements, basketball key, additional pathways, additional shade shelters and seating) and the Places to Swim and Protect stage is in the concept design phase.

For more information visit tweed.nsw.gov.au/awards-achievements

Upgraded Fingal Foreshore Park revitalises local area

A new inclusive playground at Fingal Foreshore Park was opened in February 2022, catering for children of all abilities and backgrounds. Residents and visitors provided feedback on the concept plan, shaping the design which pays homage to the cultural heritage of the area through art, signage and its natural look.

For more information [view the media release](#).

Murwillumbah Community Centre reopens better than before

The Murwillumbah Community Centre (MCC) has reopened its doors following the completion of a \$1 million restoration project, 15 months after being destroyed by. The refurbished centre is now more resilient to floods and other natural disasters.

For more information [view the media release](#).

Kinship Festival and Walk on Country headline Reconciliation Week

Our community were given an opportunity to participate in Indigenous culture and learn from First Nations people through a range of free events. A whole-of-community Walk on Country at the Kingscliff Foreshore, the Kinship Festival at Murwillumbah and the launch of a new interactive map detailing reconciliation achievements across the Tweed are highlights of this year's Reconciliation Week festivities in the region.

For more information [view the media release](#).

Regional program launches 13 community events across the Tweed

Council launched the NSW grant funded Together Tweed: Let's Reconnect calendar of events in September as part of the Reconnecting Regional NSW – Community Events Program aimed at supporting communities and businesses as they emerge and recover from the 2022 floods and the COVID-19 pandemic. Events span Aboriginal culture and corroboree, music, food, poetry and theatre.

For more information [view the media release](#).

Survey sought community input for Pottsville Open Space Masterplan

Residents were asked to participate in a short survey to help develop a plan that will guide the improvement of public open spaces and recreation opportunities in Pottsville. Six key areas were the focus of the survey, including Pottsville Environment Centre, Pottsville Memorial Oval, Anzac Park, Phillip Street Reserve, Ambrose Brown Park and Hardy Park North.

For more information [view the media release](#).

Margaret Olley exhibition marks 100 anniversary of her birthday

An exhibition drawn entirely from the Tweed Regional Gallery collection and presented exclusively at the Tweed Regional Gallery & Margaret Olley Art Centre opened in March 2023 to celebrate the 100th anniversary of Margaret Olley's birthday.

For more information [view the media release](#).

People living with disability give voice to improving inclusive emergency management

People with disability, support and community health workers, emergency service volunteers and professionals attended the Council hosted Disability Inclusive Emergency Planning workshop in Tweed Heads in June 2023, designed to improve inclusive emergency management in the region.

For more information [view the media release](#).

Spectacular first stage of Rail Trail officially opened

The 24 km Tweed section of the Rail Trail was officially opened on 1 March 2023 in a ceremony at the heritage-listed Murwillumbah Railway Station. Construction of the Tweed section of the Rail Trail has been jointly funded by the NSW and Australian Governments and is a huge step forward in the final construction of a 132 km Northern Rivers Rail Trail.

For more information [view the media release](#).

Construction starts on Tweed's first mountain bike track

Council, in partnership with Tweed Valley Mountain Bike Riders, has engaged outdoor trail design and construction specialists to build more than 8.5km of mountain bike trails on Council-owned operational land adjacent to the Uki Wastewater Treatment Plant on Smiths Creek Road.

For more information [view the media release](#).

More than \$80,230 distributed through Tweed flood appeal

The generous contributions of Tweed residents and businesses raised more than \$80,230 for the Together Tweed Mayoral Flood Appeal 2022. The appeal saw the last round of funds distributed to the Murwillumbah Community Centre for the purchase of a new bus funds towards vital communications equipment for isolated communities in the Tweed; The Family Centre; the Northern Rivers Community Foundation (NRCF); and local units of the NSW State Emergency Service (SES).

For more information [view the media release](#).

Progress report for 2022–2023: Thriving

Performance against the principal stream goals, identified in the 2022–2026 *Delivery Program*.

Service	Completed		On track		Nearly there		Not started		Behind schedule or action required	
	No.	%	No.	%	No.	%	No.	%	No.	%
Cemeteries	3	60	2	40	0	0	0	0	0	0
Community Care	2	29	5	71	0	0	0	0	0	0
Community Development	1	33	2	67	0	0	0	0	0	0
Aquatic Centres	1	20	4	80	0	0	0	0	0	0
Lifeguard Services	0	0	3	100	0	0	0	0	0	0
Parks & Open Spaces	0	0	7	100	0	0	0	0	0	0
Public Toilets	0	0	3	100	0	0	0	0	0	0
Sporting Fields	2	50	1	25	0	0	0	0	1	25
Art Gallery	1	20	4	80	0	0	0	0	0	0
Auditoria	0	0	5	100	0	0	0	0	0	0
Events	5	63	2	25	1	13	0	0	0	0
Holiday Parks	1	17	5	83	0	0	0	0	0	0
Libraries	0	0	7	100	0	0	0	0	0	0
Museum	1	14	6	86	0	0	0	0	0	0
Rail Trail	6	60	3	30	1	10	0	0	0	0
Tourism	0	0	4	100	0	0	0	0	0	0
Business Enterprise	0	0	6	86	0	0	0	0	1	14
Business Support	1	17	5	83	0	0	0	0	0	0
Employment Lands	0	0	5	71	0	0	0	0	2	29
Total	24	22	79	72	2	2	0	0	4	4

Achievements in Growing



We want to work together to plan for the future so the Tweed grows and evolves in a sustainable way

Goals

- 4.1** Plan ahead so the Tweed is ready for the future.
- 4.2** Join with the community to make the Tweed better tomorrow than it is today.
- 4.3** Support Council services, programs and operations to be effective and transparent.

Achievements

Councillors vote on SRV and thank the community for their feedback

After extensive consultation with the Tweed community, Council voted to apply a Special Rate Variation (SRV), as opposed to implementing a reduction in some services for the 2023-24 Rates Levy. The SRV Your Say Tweed page attracted more than 2,600 visits and received 452 online survey responses in addition to many letters and emails.

For more information [view the media release](#).

Industry forum to help manage Tweed growth

Council began preparing a Growth Management and Housing Strategy. An Issues Paper was previously exhibited publicly and a draft Options Paper is being prepared which will present a range of approaches to provision of housing and employment land over the next 20 years.

To further assist in Strategy planning, Council held an Industry Forum in May 2023 for those involved in the housing and employment industries in the Tweed.

For more information [view the news article](#).

Council successfully defends Seabreeze site from development for the third time

Council has long been trying to ensure that a high school site for the Pottsville community is secured. The LEC ruling is a great outcome for the Pottsville community who have long lobbied for a high school in the coastal village.

For more information [view the media release](#).

Local Government Week

Community members attended a range of events and free tours in August 2022 to showcase just some of the 50+ services Council offers as part of Local Government Week. Tours of some of Council's facilities included: Kingscliff Wastewater Treatment Plant, Clarrie Hall Dam, Materials Recovery Facility, Tweed Laboratory Centre, and Tweed Regional Gallery and Margaret Olley Art Centre.

For more information visit [view the media release](#).

Tweed takes out top state award for Indigenous town planning program

Council's planning team received the President's Award and Commendation at the 2022 NSW Awards for Planning Excellence in the Planning for Country category. Under the program, successful First Nations students studying town planning at Griffith University are awarded a scholarship towards their tuition, as well as paid work experience equivalent to one day a week during their studies in Council's planning division.

For more information visit [view the media release](#).

Tweed Mayor and Council's emergency management officer receive awards for women

The Ministers' Awards for Women in Local Government recognise female councillors and council staff who make invaluable contributions to improve the lives of the people they represent and serve.

Mayor of Tweed Shire Chris Cherry was named winner of the Elected Representative Award – Rural and Regional, which recognises a councillor who has advanced the position of female elected representatives.

Council's Enterprise Risk and Emergency Management Officer Doreen Harwood received the Alternative Pathways Award – Rural and Regional, which recognises a female staff member who is breaking down gender stereotypes.

For more information visit [view the media release](#).

Reflecting on the 2022 flood, one year on

The community gathered to help make peace with the river, by participating in a ceremonial event where the Mayor and others cast flowers into the river as part of a suite of events across the Shire to mark the first anniversary of the 2022 flood. Several planned events allowed individuals, families and groups to not only reflect on the events of 2022 but also to come together to move forward. From community get-togethers to individual opportunities to relate experiences and emotions in simple ways, there were activities designed to offer support and encouragement.

For more information visit [view the media release](#).

Progress report for 2022–2023: Growing

Performance against the principal stream goals, identified in the 2022–2026 *Delivery Program*.

Service	Completed		On track		Nearly there		Not started		Behind schedule or action required	
	No.	%	No.	%	No.	%	No.	%	No.	%
Financial Services	0	0	5	100	0	0	0	0	0	0
Strategic Land Use Planning	4	33	7	58	1	8	0	0	0	0
Communications & Engagement	5	42	7	58	0	0	0	0	0	0
Councillor & Civic Business	0	0	4	100	0	0	0	0	0	0
Customer Service (Contact Centre) & Customer Experience	1	11	7	78	0	0	1	11	0	0
Construction	0	0	1	50	0	0	0	0	1	50
Design Services	0	0	2	100	0	0	0	0	0	0
Governance	3	43	4	57	0	0	0	0	0	0
Human Resources & Work Health and Safety	3	38	4	50	1	13	0	0	0	0
Information Technology	1	50	1	50	0	0	0	0	0	0
Internal Audit	0	0	2	67	0	0	0	0	1	33
Plant & Materials	0	0	5	100	0	0	0	0	0	0
Procurement Services	0	0	2	100	0	0	0	0	0	0
Property & Legal Services	1	33	2	67	0	0	0	0	0	0
Total	18	24	53	70	2	30	1	1	2	3



Fingal Foreshore Park

Environmental Sustainability Performance Report

GREENHOUSE GAS EMISSIONS
17,873
tCO₂e

TARGETING ZERO EMISSIONS FROM COUNCIL'S OPERATIONS BY 2030

992

ANNUAL CHANGE ↓

4,188
tCO₂e

19%
Decrease

Council reduced grid electricity consumption by 11% and associated emissions by 18% as the proportion of renewably-fired power increases in the grid. Transport fuel use and associated emissions reduced by 48%, after peaking during the February/March 2022 flood response. LPG emissions increased slightly as cremations increased by 19%. Printed paper use increased 8% in line with the number of staff returning to work sites. Water use in public parks increased by nearly 80% due to less than half the rainfall recorded compared to the previous year.

COUNCIL'S EMISSIONS ARE EQUIVALENT TO 992 HOUSEHOLDS' ANNUAL CARBON FOOTPRINT

GREENHOUSE GAS EMISSIONS SOURCES

PETROL
476 tCO₂e



ANNUAL CHANGE ↓

40%
Decrease

DIESEL
2,672 tCO₂e



ANNUAL CHANGE ↓

49%
Decrease

LPG
63 tCO₂e



ANNUAL CHANGE ↑

3%
Increase

ELECTRICITY IN STREETLIGHTS
905 tCO₂e



ANNUAL CHANGE ↓

14%
Decrease

ELECTRICITY IN FACILITIES
12,221 tCO₂e



ANNUAL CHANGE ↓

8%
Decrease

WASTEWATER TREATMENT PLANT
1,536 tCO₂e

ANNUAL CHANGE ↓

2%
Decrease

ELECTRICITY

Several of Council's solar installations underwent repairs, reducing this year's rate of solar generation and exports to the grid, and proportion of self-generation.

GRID ELECTRICITY CONSUMED
18,161,141 kWh



ANNUAL CHANGE ↓

11%
Decrease

SOLAR GENERATION
915,387 kWh



ANNUAL CHANGE ↓

4%
Decrease

SURPLUS SOLAR TO THE GRID FROM COUNCIL SITES
189,157 kWh



ANNUAL CHANGE ↓

20%
Decrease

PROPORTION OF SELF-GENERATED RENEWABLE ENERGY



ANNUAL CHANGE ↑

8%
Increase

REDUCTION IN ELECTRICITY-RELATED CARBON EMISSIONS (since 2019/2020)

2022/2023 ↓

30%
Decrease

2021/2022 ↓

25%
Decrease

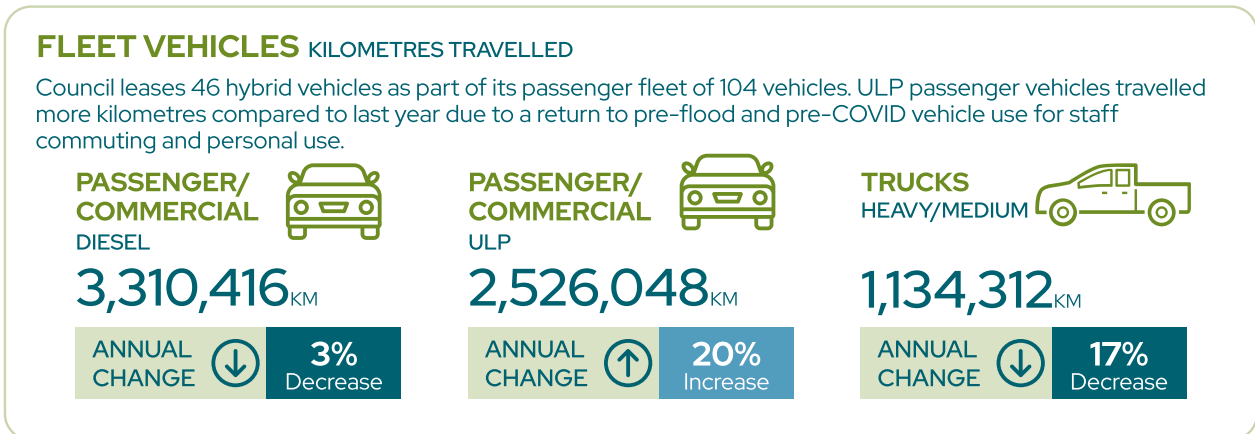
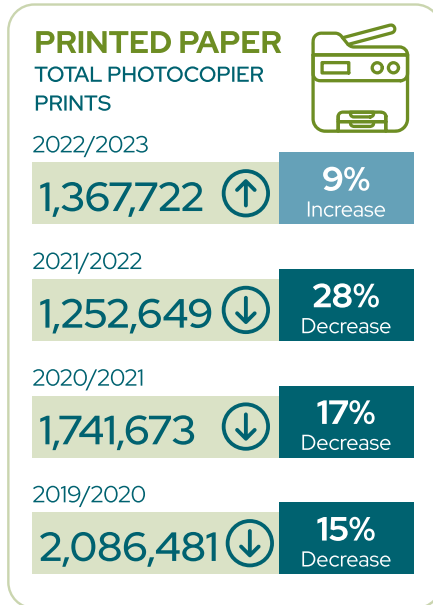
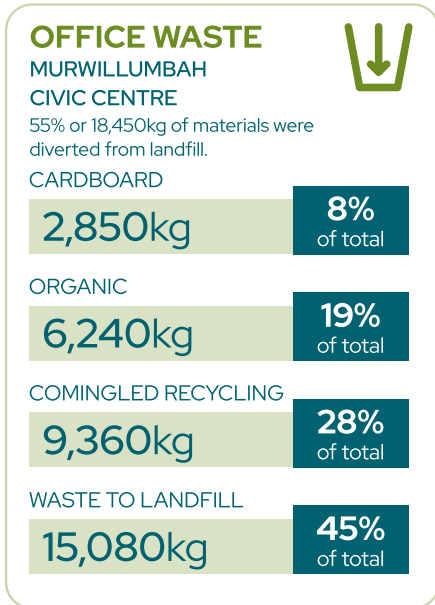
2020/2021 ↓

17%
Decrease

2019/2020 ↓


9%
Decrease

TARGETING 25% LESS EMISSIONS FROM ELECTRICITY THAN 2016/2017 BY 2022 AND 50% BY 2025



CONSTRUCTION AND ROAD MATERIAL WASTE

Lower rates of material excavated from worksites was repurposed due to contamination from flood debris. Every tonne reused avoids a tonne of virgin material being excavated.



Year	TOTAL COLLECTED	TOTAL REPURPOSED	% REPURPOSED
2022/2023	58,190	44,041	76%
2021/2022	73,275	64,848	88%
2020/2021	81,381	72,511	89%
2019/2020	59,061	52,040	88%





Section 2: *Statutory reporting*

About statutory reporting

The *Local Government (General) Regulation 2005* stipulates that Councils report annually under the *Local Government Act 1993*, *Companion Animals Act 1998* and *Companion Animals Regulation 2018*, *Environmental Planning Assessment Act 1979*, *Swimming Pools Act 1992* and *Swimming Pools Regulation 2018*, *Public Interest Disclosures Act 1994* and *Public Interest Disclosures Regulation 2011*, *Carers' Recognition Act 2010*, and *Disability Inclusion Act 2014*.

This section presents information required by legislation to provide community members with an understanding of Tweed Shire Council's performance as both a business entity and a community leader.

Organisation, Councillors and employees

Staff numbers

The following figures are provided as of 23 November 2022 per the Office of Local Government requirement.

Number of persons directly employed by the council on a permanent full-time basis	586
Number of persons directly employed by the council on a permanent part-time basis	99
Number of persons directly employed by the council on a on a casual basis	0
Number of persons directly employed by the council under a fixed-term contract (excluding Senior Staff)	42
Number of persons directly employed by the council who are "senior staff" for the purposes of the Local Government Act 1993	4
Total Number of persons directly employed by the council	731
Number of persons engaged by the council, under a contract or other arrangement with the person's employer, that is wholly or principally for the labour of the person	123
Number of persons supplied to the council, under a contract or other arrangement with the person's employer, as an apprentice or trainee	10

Equal Employment Opportunity

Tweed Shire Council demonstrates its commitment to the principles of Equal Employment Opportunity (EEO) through the development of systems and processes to eliminate all forms of discrimination, harassment and bullying from the workplace.

Tweed Shire Council is committed to providing a supportive and inclusive workplace in which decisions regarding employees is not influenced by gender, disability, race, age, religion or any other attributes.

The adopted Equal Employment Opportunity Management Plan provides the framework to develop a workplace culture that is supportive of employment equity and diversity principles. The EEO Management Plan is implemented and monitored by the Equal Employment Opportunity sub-committee. This sub-committee reports to its parent committee, the Consultative Committee.

Council has 17 Peer Support Officers who have been trained across anti-discrimination, mental health first aid and/or family and domestic violence support to assist with ensuring that the workplace is free from all forms of discrimination, harassment and bullying by providing an accessible first point of contact for staff with concerns. The Peer Support Officers are Council employees who volunteer their time to undertake this important role.

The EEO sub-committee continues to look at ways of raising awareness of contemporary issues facing identified minority groups including initiatives to improve Council's profile as an employer of choice.

The EEO Management Plan is currently under review to increase the participation and celebration of diversity and inclusion in the workplace.

During 2022-23:

- All new Council employees undertook online Code of Conduct and WHS Induction training before commencement.
- Workforce profile data was collected for new employees.
- Post-commencement, all new employees participated in Council's "Reflect Respect" program and a tour of Council's *Land | Life | Culture* exhibition.
- Banaam cultural intelligence workshops continue to be provided to Council staff and are now facilitated on country.
- Recruitment training continues to focus on understanding and avoiding biases.
- Reasonable adjustment provisions included in onboarding processes.
- Recruitment and selection processes reviewed to create greater inclusion and accessibility.
- Ongoing provision of the chaplaincy program and employee assistance program to meet the physical, emotional and spiritual needs of Council employees.
- Council acknowledged and celebrated days of significance relating to EEO groups.

Council recorded a 10.63% labour turnover rate for the 2022–23 financial year, 2.37% less than the industry benchmark.

From a diversity perspective Council's workforce currently consists of 20% of workers over the age of 60, 34% females; 2.95% Aboriginal and Torres Strait Islander people; 3.75% people whose first language is not English; and 1.47% people with a disability – these figures have seen an increase over the last year.

Senior staff remuneration

Tweed Shire Council employed a General Manager and four Senior Staff positions (one of which was not for a full year) during the financial year with a total remuneration of \$1,261,403.

General Manager

Item	Amount (\$)
Salary (includes payments for leave when taken)	363,382
Bonus, performance or other payments	0
Superannuation	25,064
Non-cash benefit - motor vehicle	0
FBT	0
Total package	388,446

Senior Staff

- Director Engineering
- Director Sustainable Communities and Environment (from 17 April 2023).
- Director Planning and Regulation.
- Director Corporate Services

Item	Amount (\$)
Salary (includes payments for leave when taken)	792,919
Bonus, performance or other payments	0
Superannuation	80,039
Non-cash benefit - motor vehicle	0
FBT	0
Total package	872,958

Overseas travel

As part of their duties, learning and development, knowledge sharing, and to identify opportunities Council can add value to its services, key staff may travel overseas on occasion.

Council's General Manager travelled to London to negotiate on behalf of Statewide Mutual during the financial year. The trip to London had no cost implications to Council as it was fully funded by Statewide Mutual.

Manager Roads and Stormwater attended the New Zealand Rivers Group Conference in Wellington from 9-11 November 2022. At the conference he represented Floodplain Management Australia in his role as Technical Director. There were no costs incurred by Council for this trip.

Team Leader – Coast and Waterways travelled to Vienna, Austria in November 2022 to attend the International River Symposium, an annual conference for river managers. Flights, accommodation and conference registration were paid for by the conference organiser, the International River Foundation. This was a result of Council being selected as a Finalist in the International River Prize in 2021. He presented a paper at the conference on management of the Tweed River.

Councillor fees and expenses

Payments of expenses and the provision of facilities to the Mayor and Councillors in relation to their civic functions, were in accordance with the Tweed Shire Council Policy *Councillors – Payment of Expenses and Provision of Facilities for Mayor and Councillors* and are outlined below:

Details	Amount (\$)
Councillor and Mayoral fees	263,856
Mayoral vehicle	13,126
Councillor Policy provisions and expenses	38,806
Administration support and meals	8,580
Insurance	80,081
Reportable Items:	
• Provision of dedicated office equipment	0
• Telephone and internet	13,484
• Intrastate training, conferences & meetings	24,141
• Interstate visits representing Council	15,289
• Overseas visits representing Council	0
• Training of councillors, Induction and provision of skill development	16,304
• Spouse, partner or other person expenses	0
• Child care expenses	0
Total expenses	473,666

Councillor induction and ongoing professional development

Induction training, conferences, seminars and ongoing professional development attended by Councillors during the financial year:

Description	Attendee(s)							Location
	Brinsmead	Byrnes	Cherry	Dennis	Firth	Owen	Polglase	
In House								
GJR Pty Ltd Professional Coaching	✓	✓	✓	✓	✓	✓	✓	Tweed Shire Council
Intrastate								
LG NSW Annual Conference			✓		✓		✓	Hunter Valley
Circularity Conference					✓			Sydney
Rural and Regional Summit	✓		✓	✓		✓		Sydney
Community Housing Conference			✓					Sydney
LG, Planning and Environmental Law Conference	✓					✓		Campbelltown
Mayoral Forum			✓					
Interstate								
National Forum on Coastal Hazards	✓					✓		Fremantle, WA
National General Assembly	✓		✓		✓	✓		Canberra, ACT
Online								
Company Directors Course (self paced)	✓							Online
Conscious Results Online Coaching			✓					Online

Community support and inclusion

Financial assistance contributions to the community

Grants Provided by Council under Section 356 on the Local Government Act 1993 (NSW) during the financial year are shown below. Tweed Shire Council provides financial assistance contributions to the community via the following policies:

Community sponsorship

Tweed Shire Council recognises a need to assist community organisations and individuals that are interested in and working towards the enhancement and the wellbeing of its residents. Council advertises twice yearly in the Tweed Link inviting applications under this policy. A panel comprising two senior Council officers and the Mayor reviews applications to determine eligibility and make recommendations to Council.

Events Sponsorship Policy

Council wants to support, develop and attract events that are fitting to the character and aspirations of the region and in doing so, become one of Australia's most sought after locations of innovative, beneficial and integrated boutique events.

The Events Sponsorship funding offers financial and in-kind assistance to event organisers with the aim to support, develop, attract, and grow events that showcase the Tweed's unique characteristics, and build our community to be a great place to live and visit. Council advertises twice yearly in the Tweed Link inviting applications under this policy.

In-kind support from Council can include: the loan of equipment, assistance with donations and subsidised services to events held on Council administered land, and assistance with promotion to residents and visitors through the Tweed Link, social media and the contact centres.

Financial assistance to licensed not-for-profit native animal welfare groups

A resolution of council established principles to enable financial assistance to licensed not for profit groups who provide care and rehabilitation to injured native wildlife. Currently Council provides \$15,000 funding per annum to Tweed Valley Wildlife Carers.

Financial assistance and in-kind support provided during 2022-23

Assistance	Value (\$)
Financial assistance	95,632
Goods, Services and/or materials	178,299
Provision of labour and/or plant and equipment	9,308
Rates	22,922
Tweed Link Advertising	1,134
Room hire	58,395
Total	365,690

Carers Recognition Act

Services for carers

Council provides direct services, information, support and advocacy for people who care for family members with a disability, chronic illness or are frail aged through the My Aged Care, Regional Assessment Service and Commonwealth Home Support Program. As a registered NDIS provider we deliver support coordination and information sessions for NDIS participants and their carers.

Consultation and liaison with carers

Council has a Flexible Working Arrangements policy in place that provides the opportunity for flexibility in handling work and family responsibilities. Council utilises its Consultative Committee as a consulting mechanism with employees during the development of human resources policies and offers flexible working as part of the recruitment process for all new positions.

HR Policies to support carers

Employees are encouraged to speak with their direct supervisor in the first instance regarding their personal circumstances and the requirement for flexible working arrangements.

Disability Inclusion Action Plan

Disability Inclusion Action Plan (DIAP): *Tweed Access and Inclusion Plan 2018–2021*

The *Tweed Access and Inclusion Plan 2018–2021* is Council's second DIAP and was adopted in November 2018, in accordance with the legislative requirements under the *NSW Disability Inclusion Act 2014*. In July 2021, an amendment was made to the *NSW Disability Inclusion Act 2014* which provided Councils until November 2023 to prepare and adopt a new DIAP.

The flood events experienced in February and March 2022 significantly impacted Council's capacity to deliver the current Plan and develop a new DIAP. Limited staff resources were diverted to respond to the immediate needs of our affected community and to support their recovery from these natural disasters.

Council has made meaningful progress on the delivery of the current DIAP despite the challenges of the flood events and the impacts of the COVID-19 pandemic.

The *Tweed Access and Inclusion Plan 2018–2021* sets out commitments for Council to deliver measures that improve access and inclusion across 4 focus areas:

1. Developing positive community attitudes and behaviours.
2. Creating liveable communities.
3. Increasing access to meaningful employment.
4. Improving access to mainstream services through improved systems and processes.

The following actions were completed or underway during the 2022–2023 period:

Focus area 1: Developing positive community attitudes and behaviours

The achievements listed below deliver on multiple commitments and objectives:

1.1 Community Education and information to promote access for inclusion

1.2 Maintaining our skills and knowledge in Council

1.3 Partnerships to promote access for inclusion

1. Tweed Equal Access Advisory Committee (EAAC) membership was renewed. This advisory committee continues 23 years of partnership and consultation between Council, staff and community members with lived, working and caring experience of disability. An expression of interest process invited all community members to participate and provide advice and perspectives to Council on access and inclusion matters. Council selected and endorsed 8 community representatives with lived, caring and/or working experience of disability and the inaugural meeting of the EAAC was held in September 2022.

2. The EAAC have convened 4 times to work with Council on a range of operational and strategic projects (below), thus continuing to maintain skills and knowledge in Council:
 - Planning and delivery of an all-inclusive half-day Community Fair to celebrate the International Day of People with Disability.
 - Inclusive wayfinding and signage at the Goorimahbah Place of Stories – Inclusive Park and Playspace and participation in the official opening.
 - Participation in the official opening of Fingal Foreshore playground in February 2023.
 - Development of priority issues, consultation strategies and preliminary draft actions for the draft *Tweed Access and Inclusion Plan 2022–2026*.
 - Northern Rivers Rail Trail Masterplan.
 - Pottsville Draft Masterplan and Burringbar Memorial reserve and Masterson Park Draft Plan.
 - Review of governance arrangements and Committee Terms of Reference to improve the function of the Committee.
3. Council staff partnered with Accessible Arts NSW to support 13 local community event recipients of Regional NSW Let's Reconnect funding and build capacity and knowledge about how community events could be accessible and inclusive. This program included disability awareness training, event specific consultation, document templates to promote the access and inclusion features to patrons in the community, and funding and administration support to deliver temporary inclusion measures.
4. 400 people attended a Council-hosted International Day of People with Disability Community Fair to celebrate our diverse community and keep the conversation going on why access and inclusion matters. A dozen partners (some listed below) on the event at Kingscliff Hall and Rowan Robinson Park. The event featured:
 - an accessible registration portal
 - Welcome to Country supported by on-site Auslan interpreting services
 - all abilities dance and movement workshops delivered by 'Sprung!! Integrated Dance Theatre' and 'Connect and Captivate'
 - a designated chill space where people could cool down and view a photographic exhibition of works sharing community perspectives of living with a disability, delivered by Social Futures
 - the Tweed Equal Access Advisory Committee provided advice in the organisation of the event and member; Kyle Sculley provided Master of Ceremonies duties
 - disability support organisation 'Living Made Easy' hosted an inclusive crafts table
 - Cudgen Headland Surf Club ran beach buggy rides and supported the traffic drop-off area
 - the Braille House produced braille programs and recycling and waste bin cover stickers.

5. The Tweed Disability Network, facilitated by Council, supported connections and collaboration between 200 members representing local services, advocacy and carer groups and individuals that assist and support an estimated 10,000 Tweed residents experiencing older age and disability and their families and carers. These forums promote positive community behaviour, exchange information, advocate on local disability and aged care issues and build learnings and capacity.
6. Information and video content promoting access and inclusion matters, the Tweed Equal Access Advisory Committee and Tweed Disability Network were published in Council communication channels. Council also provided online and hardcopy brochures with information on regular activities hosted by 99 groups and clubs including 20 social and friendships groups, 41 creative arts and educational activities and groups, 28 sports, recreation and exercise-based groups, and 10 activities related to learning, and building computer and technological skills to stay connected.
7. In partnership with Community Disaster Resilience, Council collaborated to ensure community crisis recovery and resilience building programs are disability-inclusive. Council encouraged the local disability sector, community groups, people with disability and their families, carers and supporters to participate in the Person-Centred Emergency Preparedness education course as part of the Leave Nobody Behind research project run by the Centre for Disability Research and Policy, The University of Sydney.
8. The same partnership delivered a Disability Inclusive Emergency Planning (DIEP) Forum in June 2023. 30 participants including representatives of Tweed and Byron Shire Councils, members of Tweed Equal Access Advisory Committee, disability support organisations, community groups and people with disability and their families, carers and supporters attended and contributed to the workshop. The University of Sydney's Outcomes Report is pending.
9. Goorimahbah Place of Stories – Inclusive Playspace and Park was opened to the public in February 2023. This project delivered best practice universal design and inclusive information, signage and wayfinding elements thanks to collaborations between Council and Variety Children's Charity, Livvi's Place, Plummer and Smith (Landscape Architects), Tweed Equal Access Advisory Committee, Aboriginal Advisory Committee, local artist and cultural heritage advisors Christine Slabb and Kyle Slabb, The Braille House, Vision Australia, Autism Advisory and Support Service and DotDash Wayfinding consultants.
10. Council partnered with Council on the Ageing (COTA) and NSW Health to plan for Council's Tweed Regional Aquatic Centre at Murwillumbah to deliver the Living Longer Living Stronger program and continue to support trained local fitness professionals and exercise physiologists to deliver the program for people over 50 years, including people with disability.
11. In June 2023, a workshop was convened to engage Tweed Shire Councillors on the preparation of the Tweed Access and Inclusion Plan and explore longstanding and emerging community priorities.

12. Council's Building Surveyors continue to support Council's planning and development assessment staff and private developers understand compliance with Building Access Standards and provide detailed accessibility requirements and advice on Council buildings and proposed development through the Development Assessment process.
13. Council supports local community groups and associations to access services through Owner's Consent for Council's 45 public halls, community and childcare tenanted facilities.

Focus area 2: Liveable and accessible communities

- Council continued to implement *the Open Space Strategy 2019–2029* which incorporates a universal design approach for public open spaces and associated facilities – that is it meets the needs of people of all abilities. The strategy provides open space assessment criteria for the design of all public spaces which includes:
 - design for inclusive access
 - access through the site and welcoming entrances
 - connections to existing paths, car parking and other facilities
 - wayfinding and signage.
- Council completed construction in August 2021 and officially opened the Livvi's Place Goorimahbah – Place of Stories Inclusive Play Space and Park in February 2022. Council led an inclusive community engagement program with disability support providers and people with disability to inform the draft and final Concept Design and worked closely with Variety Children's Charity, Livvi's Place, Plummer and Smith (Landscape Architects), Tweed Equal Access Advisory Committee and Aboriginal Advisory Committee. Council implemented the NSW Government Everyone Can Play program to improve access and inclusion in children's playgrounds.
- Council commenced a pilot case study wayfinding and signage project at the Goorimahbah – Place of Stories Inclusive Play Space and Park at Jack Evans Boat Harbour. Council worked in partnership with DotDash wayfinding consultants, Tweed Equal Access Advisory Committee, Vision Australia, Braille House, Autism Advisory and Support Service to develop inclusive signage and wayfinding strategies within the playspace. A central strategy was to provide directional signage, park mapping and information signage for natural and cultural interpretation in various communication formats including:
 - Play Communication Boards for non-verbal or limited verbal children.
 - Braille and an audio wheel and integrated QR codes to enable visually impaired or people with low literacy to listen and share the audio recordings of the Indigenous Seasonal Calendar, providing opportunities for cultural exchange and connection. Council worked with local Aboriginal artists Christine Slabb and Kyle Slabb to develop creative cultural designs throughout the playspace.

Other inclusive wayfinding elements include:

- use of icons and motifs
- use of colour and pavement / surface designs
- planting solutions
- use of colour coded flags and visual cues to highlight playspace locations.
- Council has undertaken pathway repairs at Pottsville Environment Park to improve access.
- The Northern Rivers Rail Trail opened in March 2023 with hundreds of daily users, including by people with disability. Numerous access features have been delivered and in progress:
 - accessible compliant pathway surface for full length (24km) of the Rail Trail
 - accessible parking bays and paths at Murwillumbah, Burringbar and Mooball
 - seven connected rest stops
 - no stairs (except to the Tweed Regional Gallery, due to topography)
 - service and assistance animals welcome
 - safety and rules signage includes braille and was erected at accessible heights
 - all safety and video content is closed captioned and transcribed
 - website is accessible and has ‘all access’ information
 - work continues to improve accessible toilet facilities at 2 sites.
- Council, in partnership local Surf Life Saving Clubs, has continued to make beach and all-terrain wheelchairs available for public hire (through Tweed Bookable). Beach matting is installed at Cudgen Reserve and managed by Cudgen Surf Life Saving Club. Council has rebuilt the beach viewing platform at Cabarita Beach and workshoped access and inclusion priority criteria with the Tweed Access Advisory Committee to inform the Foreshores and Waterways Access Study.
- Several additional projects are underway:
 - Recreational Access Plan for Tweed Coast and Estuaries as part of the Coastal Management Program
 - Public Toilet Strategy which includes access audits and a program of access improvements
 - Pottsville Draft Masterplan and Burringbar Memorial Reserve and Masterson Park Draft Plan
 - Pedestrian Access and Mobility Plan and Cycling Plan.

Focus area 3: Supporting access to meaningful employment

- Council continues to deliver the following initiatives:
 - job advertisements available in accessible formats
 - unconscious bias incorporated in recruitment training
 - information to raise awareness about access and inclusion in staff orientation programs.

Focus Area 4. Improving access to services through better systems and processes

- Council is progressing work on the following projects:
 - **Wayfinding and signage:** As part of Council’s Brand Refresh Project, Council commenced drafting a new and improved Visual Standards Manual and a Signage and Painting Manual with significantly stronger focus on accessibility requirements and directional systems. This is currently in progress as 2 key guidance documents for Council’s approach to accessibility and inclusion for brands, publications and signage.
 - **Webforms:** All PDF forms on our websites will be replaced with fully accessible webforms using OpenForms platform. All new customer forms are made in the OpenForms platform, all existing forms will be replaced on a priority and highest use basis to ensure our forms and customer experiences are integrated, improved and accessible from any device.
 - **Inclusive Events Guide:** A project to develop a guide to help staff and community event organisers to plan and budget for improved access and inclusion of people with disability across all aspects of their event has commenced.

Council has commenced reviews into Disability Discrimination and Companion Animal legislation and best practice to inform Council policy and education programs about managing assistance animals on different public and private lands.

Rates, fees and charges

Written-off rates and charges

During the reporting period Council wrote-off \$3,313,512.60 in the following rates and charges:

Rate classification	Items written off	Total (\$)
Pensioner rates	Farmland	30,462.85
	Residential	1,665,095.01
Water and sewerage rates	Pensioner water rates	651,712.99
	Pensioner sewerage charges	629,556.42
Pensioner waste charges	Service charges	336,685.33
Total written off		3,313,512.60

Annual levy for stormwater management services

Council did not levy an annual stormwater management charge for the financial year.

Annual charge for coastal protection services

Council did not levy an annual coastal protection services charge for the financial year.

Environmental Upgrade Agreements

Council did not enter into any environmental upgrade agreements under section 54D of the *Local Government Act 1993*.

Special rates

Koala Beach Special Rate

The amount collected from the residents of Koala Beach Estate annually from this special rate is for the intrinsic value of the koalas and their environmental habitat and is expended for regulatory, educational and some specialised maintenance functions.

Funds held, received and expended during the financial year from this special rate are summarised below:

Opening balance	Rates received	Expenditure	Closing balance
\$294,388	\$90,629	\$76,243	\$308,774

Special rate levy funding during the year was used for implementation of the habitat restoration plan, vertebrate pest monitoring and control, glossy black cockatoo monitoring, planigale monitoring, remediation of areas damaged by bike track construction, signage installation and a contribution to the employment of a conservation planning officer to support and coordinate environmental management actions.

Cobaki Lakes Special Rate

In accordance with the “Instrument Under Section 508(2)” issued by the Chairman of the Independent Pricing and Regulatory Tribunal on 25 May 2016 that requires Council to report particular information relating to the Cobaki Lakes Special Rate in its annual report for each year from 2016–17 to 2025–26, the following information is provided:

Information required	Comment
<ul style="list-style-type: none"> The scope of the proposed improvements, maintenance and management activities for the environmental lands within the Cobaki Lakes Development agreed between Council and the developer of the Cobaki Lakes Development. 	<p>Prior to the issue of a Construction Certificate for Civil Work the proponent must reach an agreement with Council regarding a mechanism to fund in perpetuity the ongoing maintenance of the environmental protection land.</p> <p>The proponent and the Council agreed that the mechanism to fund in perpetuity the ongoing maintenance of the Environmental Protection Land was the levy of a special rate.</p> <p>As yet, there has been no subdivision certificates issued to allow for the registration of a new title for residential housing.</p> <p>Although subdivision approvals have been granted, the necessary bulk earthworks and civil works are yet to be undertaken by the proponent.</p> <p>Once such works have been completed, a subdivision certificate can then be issued, which will allow new housing to commence.</p>
<ul style="list-style-type: none"> The program of expenditure that was funded by the Special Variation. 	<p>Council is to pay funds raised by the special rate to the proponent if the proponent (or a Related Entity) is the registered proprietor of some or all En Globo Land at any point during the year.</p> <p>As the proponent was the registered proprietor of all En Globo Land during the year, the full amount levied was paid to the proponent.</p>
<ul style="list-style-type: none"> Any significant differences between the proposed program and the program of expenditure that was actually funded by the Special Variation and the reasons for those differences. 	<p>Nil</p>
<ul style="list-style-type: none"> The outcomes achieved as a result of the Special variation. 	<p>Nil to date. The proponent is fully responsible for the management of environmental lands until such time that a subdivision certificate is issued and new titles are registered and the associated environmental lands are dedicated to Council.</p>

Kings Forest Special Rate

In accordance with the “Instrument Under Section 508(2)” issued by the Chairman of the Independent Pricing and Regulatory Tribunal on 14 May 2021 that requires Council to report particular information relating to the Kings Forest Special Rate in its annual report for each year from 2021–22 to 2030–31, the following information is provided.

Information required	Comment
<ul style="list-style-type: none"> The program of expenditure that was funded by the Special Variation. 	<p>To fund the long term maintenance and management of environmental protection lands within the Kings Forest development, a special rate was approved by IPART to levy and raise an additional \$1,540,000 for the 2021/2022 rating year and indexed with annual rate pegging in subsequent years.</p> <p>The approved on-going special rate is to be levied solely on properties associated with the Kings Forest subdivision and all funds raised from the special rate levy will be allocated to the management of the environmental protection land.</p> <p>Council is to pay funds raised by the special rate to the proponent if the proponent (or a Related Entity) is the registered proprietor of some or all En Globo Land at any point during the year.</p> <p>As the proponent was the registered proprietor of all En Globo Land during the year, the full amount levied was paid to the proponent.</p>
<ul style="list-style-type: none"> Any significant differences between the proposed program and the program of expenditure that was actually funded by the Special Variation and the reasons for those differences. 	<p>Nil</p>
<ul style="list-style-type: none"> The outcomes achieved as a result of the Special variation. 	<p>Nil to date. The proponent is fully responsible for the management of environmental lands until such time that a subdivision certificate is issued and new titles are registered and the associated environmental lands are dedicated to Council.</p>

Council's revenues, expenses and operating balance against the projected revenues, expenses and operating balance as outlined in the *2021–22 Long Term Financial Plan*.

Year	Revenue (\$,000)		Expenditure (\$,000)	
	Projected	Actual	Projected	Actual
2021–22	1,540	1,089	1,540	1,089
2022–23	1,580	1,178	1,580	521
2023–24	1,621		1,621	
2024–25	1,663		1,663	
2025–26	1,707		1,707	
2026–27	1,751		1,751	
2027–28	1,796		1,796	
2028–29	1,843		1,843	
2029–30	1,891		1,891	
2030–31	1,940		1,940	

Information required	Comment
Significant differences and reasons for those differences	
<ul style="list-style-type: none"> 2021–22 	<p>Actual income and expenditure were both lower than projections for the 2021–22 year because:</p> <ul style="list-style-type: none"> a subsequent independent pricing estimate revealed that a lesser amount (\$1,158,966) was required for the long term maintenance and management of environmental protection lands within the Kings Forest development; and the property owner successfully objected to the Valuer General's land valuation determinations after the rates in the dollar were set by resolution of Council, thus resulting in a lower level of rates collected.
<ul style="list-style-type: none"> 2022–23 	<p>Actual income and expenditure were both lower than projections for the 2022–23 year because:</p> <ul style="list-style-type: none"> the property owner successfully objected to the Valuer General's land valuation determinations after the rates in the dollar were set by resolution of Council, thus resulting in a lower level of rates collected the property owner has not paid the levy for one lot and the rates are still under negotiation/dispute for this lot.

Contracts, procurement and legal

Details of contracts awarded by Council

Council awarded fifty three (53) contracts exceeding \$150,000 during the financial year totalling \$88,070,861.

Contract	Name of contractor	Nature of goods or services supplied	Value (\$)
RFO2023095	Desire Contractors Pty Ltd	Recreation Park Playground Civil Construction Work	532,813.84
RFO2023087	Desire Contractors Pty Ltd	Recreation Park Toilet Block	150,480.22
RFO2023066	Circl Group Pty Ltd	Murwillumbah Civic Centre – Roof Refurbishment, Height Safety Compliance and Air Handling Unit Upgrades (by Negotiation)	942,274.14
RFO2023053	Projence	(Under RFO2022058) Provision of Additional Project Management & Site Supervision Services	2,970,675.40
RFO2023051	J & M Young Pty Ltd	Supply of Management Services for Hastings Point Holiday Park	310,750.00
RFO2023039	Origin Energy Retail Ltd	Service and Supply of LPG to the Tweed Valley Crematorium	242,000.00
RFO2023035	Advanced Concrete Engineering Pty Ltd	Reservoir Access Structures – Hillcrest, Marana, Kingscliff Res1 and Res2	845,625.45
RFO2023034	EC Sustainable Pty Ltd	Domestic Kerbside Bin Composition Audit for Byron, Clarence Valley & Richmond Valley Councils	183,034.01
RFO2023032	Canasta Holdings Pty Ltd	Stage 2 Tweed Heads Regional Inclusive Parklands – Part B	315,770.00
RFO2023031	Rod Smith Constructions Pty Ltd	School Zone Infrastructure Program, Chillingham Path and Retaining Walls	162,902.40
RFO2023025	A & A Portable Buildings Pty Ltd	Tumbulgum WWTP Amenities Building Supply	174,564.00
RFO2023021	Supagas Pty Ltd	Service and Supply of CO ₂ to the Tweed Shire Council's Aquatic Centres	275,000.00
RFO2023020	Bluecoast Consulting Engineers Pty Ltd	Tweed Coast and Estuaries Coastal Management Program	292,000.01

Contract	Name of contractor	Nature of goods or services supplied	Value (\$)
RFO2023012	Colas Queensland Pty Ltd; Austek Asphalt Services; Boral Construction Materials Group Ltd	Supply of Hot and Cold Mix Asphalt – Ex Bin	1,045,000.00
RFO2023011	Wilshire Webb Staunton Beattie; NP Conveyancing; HWL Ebsworth Lawyers; Shaw Reynolds Lawyers Pty Ltd; RM Hassall & AS White & Others; Raffiarna Pty Ltd; RK Arnold & G Dowd & MB Dunphy & A Macvean & SO Morgan & JS Morvell & KJ Stallard & E Woolley; Minter Ellison -Gold Coast; Maddocks; LTL Pty Ltd; Keystone Lawyers Pty Ltd; Monica Frances Kelly; JB Adam & DR Baird & G Bonura & PJ Crittenden & AL Johnson & R Lachman & JH Marsden & SL Ramsden & TC Reeve & AJ Seton & WD Thomas & JR Thornton & K Wolthers & B Wong & N Youssef; FK Allen & GA Atkins & GT Connellan & J Cooper & L Gardner & SC Harris & MJ Huckerby & MJ Lee & P McCarthy & SG O'Sullivan & E Radley & JA Sturgeon & S Wallace; Bartier Perry Pty Limited	Panel of Providers for Provision of Legal Services	484,000.00
RFO2023008	Zardoz Pty Ltd	Tweed Regional Aquatic Centre (TRAC) – Murwillumbah 50m Pool Restoration	516,527.73
RFO2023006	J H A Recruitment & Staff@Work Pty Ltd	Supply of Manual Traffic Control and Associated Services under LGP113-2	12,239,280.00
RFO2022152-2	Civil Mining & Construction Pty Ltd; SEE Civil Pty Ltd	(RFO2022085) PORTION 2 Design & Construction – Restoration of Major Landslips Reserve	2,162,476.47
RFO2022149	Australian Marine and Civil Pty Ltd	(Under RFO2022084) Design & Construction of Embankment Restoration Works Group B	1,970,170.00
RFO2022148	WSP Australia Pty Ltd	Commissioners Creek Road Survey, Design and Environmental Assessment Services (Under RFO2022058)	188,393.70
RFO2022142	SEE Civil	(RFO2022085) Portion 1 – Design & Construction – Restoration of Major Landslips	21,366,284.96
RFO2022134	Bossmom Pty Ltd; Workforce Road Services Qld Pty Ltd; Global Linemarking Services Pty Ltd; Designer Pave Pty Ltd; Complete Linemarking Services Pty Ltd; Avante Linemarking	Panel of Providers Line-Road Marking Works and Services 2023–2024	3,000,000.00

Contract	Name of contractor	Nature of goods or services supplied	Value (\$)
RFO2022132	Trustee of Lewers Family Trust; Trading as Concrete Skate Park Pty Ltd	Stage 2 Tweed Heads Regional Inclusive Parklands – Part A	244,515.00
RFO2022131	Toshiba	Supply and Maintenance of MFDs under Buy NSW C2390 Imaging Devices Contract	613,747.80
RFO2022130	Seymour Municipal Project Services Pty Ltd	Consulting Services for Water and Wastewater Unit	240,000.00
RFO2022126	Desire Contractors	Reinstatement of Murwillumbah Community Center – Flood Works	403,695.85
RFO2022125	Stabilised Pavements of Australia Pty Ltd	Provision of Stabilisation Services for Heavy Patching – Flood Damage – LGP-213-2	810,716.98
RFO2022116	Coastal Turf	Panel of Providers for the Supply, Delivery and Installation of Turf	176,000.00
RFO2022108	Kellogg Brown & Root Pty Ltd	Environmental Impact Statement (EIS) for Clarrie Hall Dam Raising	2,445,608.00
RFO2022104	LJ & KM Currie	Supply of Management Services for Hastings Point Holiday Park (by Negotiation)	308,165.00
RFO2022103	Supagas Pty Ltd	Service and Supply of Bulk Liquid Carbon Dioxide to the Bray Park Water Treatment Plant	605,000.00
RFO2022102	MSI Products Pty Ltd	Supply of Management Services for Pottsville South Holiday Park (by Negotiation)	462,146.30
RFO2022101	MRA Consulting Group	Domestic Kerbside Bin Composition Audit	184,800.00
RFO2022099	Rod Smith Constructions	Shared User Paths at Shearwater Parade and Blue Waters Crescent	205,506.00
RFO2022090	Veolia Environmental Services (Australia) Pty Ltd	Rehabilitation of Gravity Sewerage Reticulation Mains	1,606,364.40
RFO2022088	Wedgetail Environmental; Shannon Maguire; Reconeco Pty Ltd; Hatamoto Pty Ltd; Ecosure Pty Ltd	Panel of Providers for Vertebrate Pest Management Services	330,000.00
RFO2022087	New South Wales Spray Seal Pty Ltd	Spray Seal Services, Traffic Control and Associated Products	2,057,272.58
RFO2022085	Civil Mining and Construction; Mcllwain Civil Engineering Pty Ltd; See Civil Pty Ltd	ECI Concept Design – Restoration of Major Landslips	2,242,028.80

Contract	Name of contractor	Nature of goods or services supplied	Value (\$)
RFO2022083	Better Cities Group	Sport and Active Recreation Strategy 2023–2033	186,538.00
RFO2022073	Leda Design and Construction Pty Ltd	SRM4025 Tweed Coast Road Casuarina (Previously RFO2020052)	345,960.73
RFO2022068	BLM Management Pty Ltd	Supply of Management Services for Kingscliff Beach Holiday Park	1,710,934.43
RFO2022066	North Coast Asset Management	Supply IT System Development, Integration and Reporting Services	198,000.00
RFO2022064	Western Safety Barriers; Road Safety Barriers Pty Ltd; Protection Barriers Pty Ltd; Ontime Guardrail; GRI Road Services Pty Ltd; GIA Road Safety Barriers; A1 Highways Pty Ltd	TSC Annual Guardrail Supply & Install	1,650,000.00
RFO2022062	Axent Global	Supply & Install 15 × Solar Vehicle Activated Signs (VAS)	297,500.00
RFO2022056	GCE Contractors Pty Ltd	Installation of DN450 and DN600 Steel Jacking Pipes and Associated Internal PVC Sewer Carrier Pipes and Fittings at South Murwillumbah.	449,100.00
RFO2022055	BLM Management Pty Ltd	Supply of Management Services for Kingscliff North Holiday Park	1,294,332.80
RFO2022053	Circl Group Pty Ltd	Tweed Heads Administration Building Roof- Refurbishment and Height Safety Compliance	1,004,137.83
RFO2022016	Shell Energy Operations Pty Ltd	Small Site Retail Electricity Supply (from 1 January 2023)	3,300,000.00
RFO2021091	Multi Span Australia Group Pty Ltd	Captain Cook Memorial Lighthouse Upgrade at Point Danger at NSW QLD Border by Negotiation	5,125,817.40
RFO2021080	Greg Clark Building Pty Ltd	Demolition and Removal of Existing and Construction of New Office Buildings (× 2) and Associated Civil and Landscaping Works at the Stotts Creek Resource Recovery Centre	7,150,468.00
RFO2023103	Silverdale Hospitality	Supply of Management Services for Pottsville North Holiday Park (by Negotiation)	529,870.85

Contract	Name of contractor	Nature of goods or services supplied	Value (\$)
RFO2023107	Executive Parks Management Pty Ltd	Supply of Management Services for Pottsville South Holiday Park	546,362.30
RFO2023130	Galaxy42 Pty Ltd	Quality Assurance for CiA Transformation (LGP115-2) Atturra Business Applications	976,250.00
Total			88,070,861

Note: Where the contract consists of a schedule of rates, the contract value has been estimated based upon anticipated supply quantities.

Summary of Legal proceedings

Net legal expenses for the financial year totalled \$2,870,229.

Council initiated legal services

Category 1 – Planning and Environmental Law							
Provider (reference)	Lindsay Taylor Lawyers (2912)						
Description	At Council meeting held 22 October 2020, Council resolved to defend the Class 1 Appeal with Council's General Manager and Mayor to undertake negotiations as necessary.						
General instructions	At Council meeting held 22 October 2020, Council resolved to defend the Class 1 Appeal with Council's General Manager and Mayor to undertake negotiations as necessary.						
Costs	<table> <tr> <td>Previous years</td> <td>\$220,358</td> </tr> <tr> <td>2022–23</td> <td>\$2692</td> </tr> <tr> <td>Total</td> <td>\$223,050</td> </tr> </table>	Previous years	\$220,358	2022–23	\$2692	Total	\$223,050
Previous years	\$220,358						
2022–23	\$2692						
Total	\$223,050						
Comments	<p>Solicitor engaged.</p> <p>Statement of Facts and Contentions filed 13 November 2020.</p> <p>Council file provided to Applicant 27 November 2020.</p> <p>Applicant has lodged a Statement of Facts and Contentions in reply received by Council on 27 January 2021.</p> <p>Section 34 conciliation conference held on 18 March 2021.</p> <p>Section 34 conciliation conference has been discontinued.</p>						
Status (30 June 2023)	<p>Complete</p> <p>Matter heard 18–20 October 2021.</p> <p>Judgment received 18 November 2021.</p> <p>Appeal upheld.</p>						
Provider (reference)	Lindsay Taylor Lawyers (2913)						
Description	<p>Deemed refusal of Development Application.</p> <p>DA20/0295 for a subdivision to create 17 residential lots including two lot boundary adjustment, vegetation removal, demolition of existing farm shed and construction of roads and infrastructure services at No. 27 and 59 Reserve Creek Road, Kielvale and Wulffs Lane, Kielvale.</p>						
General instructions	At Council meeting held 22 October 2020, Council resolved to defend the Class 1 Appeal with Council's General Manager and Mayor to undertake negotiations as necessary including at section 34 conciliation conferences, and to agree to resolve any issues in the proceedings or enter into section 34 agreements to resolve the proceedings.						
Costs	<table> <tr> <td>Previous years</td> <td>\$287,545</td> </tr> <tr> <td>2022–23</td> <td>\$1067</td> </tr> <tr> <td>Total</td> <td>\$288,613</td> </tr> </table>	Previous years	\$287,545	2022–23	\$1067	Total	\$288,613
Previous years	\$287,545						
2022–23	\$1067						
Total	\$288,613						

Category 1 – Planning and Environmental Law							
Comments	<p>Statement of Facts and Contentions filed 13 November 2020.</p> <p>Council's file was provided to Applicant 2 December 2020.</p> <p>Applicant has lodged a Statement of Facts and Contentions in reply which was received by Council on 27 January 2021.</p> <p>Section 34 conciliation conference held on 18 March 2021.</p> <p>Section 34 conciliation conference has been discontinued.</p> <p>Case management conference 7 March 2022.</p> <p>Return of notice of motion 9 March 2022.</p> <p>Council's conditions of consent provided to applicant 15 March 2022.</p> <p>Hearing on 17 March 2022.</p> <p>Judgment handed down 29 March 2022.</p>						
Status (30 June 2023)	<p>Complete</p> <p>Applicant agreed to pay Council's costs by 30 November 2022.</p>						
Provider (reference)	HWL Ebsworth (2950)						
Description	Development Application DA20/0530 for a five-lot subdivision and creation of a road reserve at Lot 832 DP 1144994 No. 2-4 Watego Drive, Pottsville refused by Council at Planning Committee meeting held 1 July 2021.						
General instructions	At Council Meeting held 4 November 2021, Council resolved to engage solicitors and relevant experts to conduct the appeal, attend any necessary section 34 conference and defend the refusal; and provides delegation under Section 377(1) of the <i>Local Government Act 1993</i> to Council's General Manager to manage the litigation generally, undertake negotiations as necessary, and provide instructions to the solicitors.						
Costs	<table> <tbody> <tr> <td>Previous years</td> <td>\$83,090</td> </tr> <tr> <td>2022-23</td> <td>\$2,114</td> </tr> <tr> <td>Total</td> <td>\$85,204</td> </tr> </tbody> </table>	Previous years	\$83,090	2022-23	\$2,114	Total	\$85,204
Previous years	\$83,090						
2022-23	\$2,114						
Total	\$85,204						
Comments	<p>Solicitor engaged.</p> <p>Conciliation occurred and terminated on 8 March 2022.</p> <p>Applicant discontinued proceedings on 10 March 2022 and objectors notified.</p>						
Status (30 June 2023)	Complete						
Provider (reference)	Bartier Perry Lawyers (2872)						
Description	<p>115 Murwillumbah Street, Murwillumbah</p> <p>Unauthorised earthworks and vegetation clearing.</p>						
General instructions	Council at its meeting held on 4 April 2019, resolved that it serve on the owner penalty notices and three Development Control Orders and endorse taking the necessary legal action to enforce the requirements of the Orders if the Orders are not complied with.						
Costs	<table> <tbody> <tr> <td>Previous years</td> <td>\$69,291</td> </tr> <tr> <td>2022-23</td> <td>\$2,430</td> </tr> <tr> <td>Total</td> <td>\$71,721</td> </tr> </tbody> </table>	Previous years	\$69,291	2022-23	\$2,430	Total	\$71,721
Previous years	\$69,291						
2022-23	\$2,430						
Total	\$71,721						

Category 1 – Planning and Environmental Law							
Comments	<p>Penalty Notices served upon the owner. Proposed Development Control Order served on the owner, response received and being assessed by Council Officers.</p> <p>Council is seeking orders. Directions hearing on 26 June 2020.</p> <p>A consent order was issued on 24 July 2020.</p> <p>Defendant has submitted to undertake further activities on the site.</p> <p>At Council meeting held 5 August 2021, Council received and noted the confidential report providing an update on this matter.</p>						
Status (30 June 2023)	Complete						
Provider (reference)	Bartier Perry Lawyers (2988)						
Description	Class 1 Appeal – DA21/0517 2–6 Tweed Coast Road Cabarita Beach						
General instructions	<p>Council at its meeting held 27 October 2022 resolved that:</p> <ul style="list-style-type: none"> • Council, in relation to the Class 1 Appeal for the refusal of Development Application DA21/0517 for Demolition of existing structures, construction of a four (4) storey residential flat building with basement car park, swimming pool and landscaping at Lot 26 DP 1253093 being No. 2–6 Tweed Coast Road, Cabarita Beach: <ul style="list-style-type: none"> i. Provide delegation under Section 377(1) of the <i>Local Government Act 1993</i> to Council's General Manager and Mayor to issue instructions to Council solicitors for the conduct of the appeal. 						
Costs	<table> <tbody> <tr> <td>Previous years</td> <td>Nil</td> </tr> <tr> <td>2022–23</td> <td>\$51,772</td> </tr> <tr> <td>Total</td> <td>\$51,772</td> </tr> </tbody> </table>	Previous years	Nil	2022–23	\$51,772	Total	\$51,772
Previous years	Nil						
2022–23	\$51,772						
Total	\$51,772						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	In progress						
	Consent order issued by court through negotiation.						
Provider (reference)	HWL Ebsworth (3010)						
Description	Compliance matter – S96/0049.1 60 Tringa St Tweed Heads						
General instructions	<p>At Council Meeting held 6 April 2023, Council resolved to:</p> <p>Seek legal advice on any and all potential non-compliances carried out at 60 Tringa Street, Tweed Heads to date in relation to the existing current approvals for this development and the recommended legal options to remedy any non-compliance.</p>						
Costs	<table> <tbody> <tr> <td>Previous years</td> <td>Nil</td> </tr> <tr> <td>2022–23</td> <td>\$38,013</td> </tr> <tr> <td>Total</td> <td>\$38,013</td> </tr> </tbody> </table>	Previous years	Nil	2022–23	\$38,013	Total	\$38,013
Previous years	Nil						
2022–23	\$38,013						
Total	\$38,013						
Comments	Solicitor engaged. Advice provided.						
Status (30 June 2023)	Complete						
	The legal advice was presented to Council at 17 August 2023 meeting.						
Provider (reference)	Lindsay Taylor Lawyers (2730)						
Description	Compliance matter – Compliance of Legacy Developments						

Category 1 – Planning and Environmental Law		
General instructions	At Council meeting held 18 May 2023, Council resolved to: <ol style="list-style-type: none"> 1. Seeks legal advice on what if anything can be done to bring legacy development consents into line with current development standards. The advice to include options available to Council with particular reference to the recent Lindsay Taylor Lawyers article on same and the ability of Council to require compliance with conditions of consent in the legacy approvals. 2. Following the receipt the of the legal advice and compliance audit currently being undertaken in respect of the recent commencement of the new industrial subdivision works at No. 60 Tringa Street Tweed Heads, that a further report be brought back to Council on how a more efficient notification process and policy for the commencement of legacy developments could be advanced and implemented. 	
Costs	Previous years	Nil
	2022–23	\$92
	Total	\$92
Comments	Solicitor engaged. Advice provided.	
Status (30 June 2023)	In progress Legal advice was provided to Councillors on 17 August 2023. At the Council meeting held 17 August 2023, Council resolved that agenda item 22.2.1 be deferred to allow a meeting between Council staff, Councillors and legal services provider, and a report be brought back to the next available Council or Planning Committee meeting following this meeting. The meeting with the legal service provider to be held within the next 2 weeks and at a time that is convenient for the Councillors.	
Provider (reference)	Maddocks (2713)	
Description	Compliance matter – 15 Hoop Pine Rd, Dulguigan	
General instructions	At Council meeting held 1 June 2023, Council resolved: In respect of the noise amenity impacts relating to an unauthorised animal boarding or training facility at No. 15 Hoop Pine Road, Dulguigan, support Options 1 and 2 contained within the report.	
Costs	Previous years	Nil
	2022–23	\$2,939
	Total	\$2,939
Comments	Solicitor engaged. Advice provided.	
Status (30 June 2023)	In progress EHO issued Noise Abatement Direction on 25 August 2023. Warrant has been requested.	
Council initiated legal services	Total 2022–23	\$101,118

Legal services protocol initiated

Category 1 - Planning and Environmental Law							
Provider (reference)	Lindsay Taylor Lawyers (2905)						
Description	VPA Cudgen Casual Open Space						
General instructions	Planning advice						
Costs	<table> <tr> <td>Previous years</td> <td>\$13,646</td> </tr> <tr> <td>2022–23</td> <td>\$7,168</td> </tr> <tr> <td>Total</td> <td>\$20,814</td> </tr> </table>	Previous years	\$13,646	2022–23	\$7,168	Total	\$20,814
Previous years	\$13,646						
2022–23	\$7,168						
Total	\$20,814						
Comments	Solicitor engaged. Advice provided.						
Status (30 June 2023)	Complete Advice received.						
Provider (reference)	Marsdens Law Group (0003)						
Description	Lot 3 DP 1191598 67 Howards Road, Burringbar						
General instructions	Compliance advice						
Costs	<table> <tr> <td>Previous years</td> <td>\$31,939</td> </tr> <tr> <td>2022–23</td> <td>11,700</td> </tr> <tr> <td>Total</td> <td>\$43,639</td> </tr> </table>	Previous years	\$31,939	2022–23	11,700	Total	\$43,639
Previous years	\$31,939						
2022–23	11,700						
Total	\$43,639						
Comments	<p>Solicitor engaged. Detailed advice provided.</p> <p>Conciliation conference occurred on 13 January 2021. Involved parties are attempting to reach an outcome.</p>						
Status (30 June 2023)	Complete Proceedings have been discontinued. Compliance activities ongoing resulting in ongoing legal costs.						
Provider (reference)	Lindsay Taylor Lawyers (0003)						
Description	Tanglewood Estate Enforcement						
General instructions	Compliance advice						
Costs	<table> <tr> <td>Previous years</td> <td>\$10,714</td> </tr> <tr> <td>2022–23</td> <td>\$6,542</td> </tr> <tr> <td>Total</td> <td>\$17,256</td> </tr> </table>	Previous years	\$10,714	2022–23	\$6,542	Total	\$17,256
Previous years	\$10,714						
2022–23	\$6,542						
Total	\$17,256						
Comments	Solicitor engaged. Advice provided.						
Status (30 June 2023)	In progress Further advice sought.						
Provider (reference)	Sparke Helmore Lawyers (2922)						
Description	Compliance matter – 5 Prospero Street South Murwillumbah						
General instructions	Compliance advice						
Costs	<table> <tr> <td>Previous years</td> <td>\$17,396</td> </tr> <tr> <td>2022–23</td> <td>\$922</td> </tr> <tr> <td>Total</td> <td>\$18,318</td> </tr> </table>	Previous years	\$17,396	2022–23	\$922	Total	\$18,318
Previous years	\$17,396						
2022–23	\$922						
Total	\$18,318						

Category 1 - Planning and Environmental Law							
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	In progress Advice received. Council is seeking to recover costs for enforcing Local Government Act orders.						
Provider (reference)	Sparke Helmore Lawyers (2929)						
Description	Class 4 Appeal – 2956 Kyogle Rd, Kungur						
General instructions	Represent Council in Class 4 Appeal						
Costs	<table> <tr> <td>Previous years</td> <td>\$134,451</td> </tr> <tr> <td>2022–23</td> <td>\$541,617</td> </tr> <tr> <td>Total</td> <td>\$676,068</td> </tr> </table>	Previous years	\$134,451	2022–23	\$541,617	Total	\$676,068
Previous years	\$134,451						
2022–23	\$541,617						
Total	\$676,068						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	Complete Costs reserved. Council have instructed solicitors to pursue costs order.						
Provider (reference)	Lindsay Taylor Lawyers (2933)						
Description	Planning Proposal – PP20/0003 1 Wamsley Rd Bilambil Heights						
General instructions	Planning advice						
Costs	<table> <tr> <td>Previous years</td> <td>\$4,096</td> </tr> <tr> <td>2022–23</td> <td>Nil</td> </tr> <tr> <td>Total</td> <td>\$4,096</td> </tr> </table>	Previous years	\$4,096	2022–23	Nil	Total	\$4,096
Previous years	\$4,096						
2022–23	Nil						
Total	\$4,096						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	Complete Advice received.						
Provider (reference)	Marsdens Law Group (2952)						
Description	Class 1 Appeal DA21/0038 Lot 12 DP 1003644 Terranora Road Banora Point						
General instructions	Represent Council in Class 1 Appeal						
Costs	<table> <tr> <td>Previous years</td> <td>\$5,233</td> </tr> <tr> <td>2022–23</td> <td>\$5,277</td> </tr> <tr> <td>Total</td> <td>\$10,511</td> </tr> </table>	Previous years	\$5,233	2022–23	\$5,277	Total	\$10,511
Previous years	\$5,233						
2022–23	\$5,277						
Total	\$10,511						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	Complete Consent orders issued.						
Provider (reference)	Hall and Wilcox (2960)						
Description	Class 1 Appeal DA21/0689 7–13 Pearl St, Tweed Heads						
General instructions	Represent Council in Class 1 Appeal						

Category 1 - Planning and Environmental Law		
Costs	Previous years	62,268
	2022–23	\$137,504
	Total	\$199,771
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete Judgment handed down on 4 November 2022. Appeal is upheld and development consent granted. Costs received: \$90,713.	
Provider (reference)	Marsdens Law Group (2962)	
Description	Enforcement of Title Restriction ILL21/1344 North Hill Court, Tanglewood	
General instructions	Compliance advice	
Costs	Previous years	Nil
	2022–23	\$4,204
	Total	\$9,453
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete Advice received.	
Provider (reference)	Sparke Helmore Lawyers (2965)	
Description	Class 1 Appeal DA21/0198 93 Parkes Lane and 3–6 Trutes Terrace	
General instructions	Represent Council in Class 1 Appeal	
Costs	Previous years	\$65,360
	2022–23	\$191,236
	Total	\$256,596
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete Discontinued. Awarded costs of \$31,000 have been received.	
Provider (reference)	Hall and Wilcox (2967)	
Description	Class 1 Appeal DA21/0967 Lot 1747 DP 1215252 Seabreeze Blvd Pottsville	
General instructions	Represent Council in Class 1 Appeal	
Costs	Previous years	\$38,035
	2022–23	\$416,286
	Total	\$454,321
Comments	Solicitor engaged. Advices provided.	

Category 1 - Planning and Environmental Law							
Status (30 June 2023)	Complete Judgment handed down on 31 March 2023: Class 1 appeal proceedings numbers 2022/55836 dismissed. Class 2 appeal proceedings numbers 2022/297766 upheld. Letter of costs has been issued to Solicitors for the Applicant.						
Provider (reference)	Lindsay Taylor Lawyers (2968)						
Description	Class 1 Appeal DA21/0404 67 Scenic Drive, Bilambil						
General instructions	Represent Council in Class 1 Appeal						
Costs	<table> <tr> <td>Previous years</td> <td>\$32,288</td> </tr> <tr> <td>2022–23</td> <td>\$113,281</td> </tr> <tr> <td>Total</td> <td>\$145,569</td> </tr> </table>	Previous years	\$32,288	2022–23	\$113,281	Total	\$145,569
Previous years	\$32,288						
2022–23	\$113,281						
Total	\$145,569						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	In progress Case Management conference listed for 18 August 2023. Hearing listed for 19–25 July 2023.						
Provider (reference)	Lindsay Taylor Lawyers (2972 / 2974)						
Description	Koala Tree Removal Voluntary Planning Agreement 53 Tweed Coast Rd, Bogangar						
General instructions	Planning advice						
Costs	<table> <tr> <td>Previous years</td> <td>\$784</td> </tr> <tr> <td>2022–23</td> <td>\$1,356</td> </tr> <tr> <td>Total</td> <td>\$2,140</td> </tr> </table>	Previous years	\$784	2022–23	\$1,356	Total	\$2,140
Previous years	\$784						
2022–23	\$1,356						
Total	\$2,140						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	Complete Costs to be recovered.						
Provider (reference)	Lindsay Taylor Lawyers (2973)						
Description	Mooball Sunrise Voluntary Planning Agreement and Water Industry Infrastructure						
General instructions	Planning advice						
Costs	<table> <tr> <td>Previous years</td> <td>\$2,801</td> </tr> <tr> <td>2022–23</td> <td>\$4,483</td> </tr> <tr> <td>Total</td> <td>\$7,283</td> </tr> </table>	Previous years	\$2,801	2022–23	\$4,483	Total	\$7,283
Previous years	\$2,801						
2022–23	\$4,483						
Total	\$7,283						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	Complete						
Provider (reference)	Hall and Wilcox (2975 and 3001)						
Description	Bellingdale Farm, 47 Hindmarsh Rd, Nunderi						
General instructions	Planning advice. Represent Council in Class 1 Appeal						

Category 1 - Planning and Environmental Law		
Costs	Previous years	\$3,501
	2022–23	\$169,229
	Total	\$172,729
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete Confidential report provided to Council at meeting held 1 June 2023. On 29 March 2023 the court made orders by consent that unless or until further order of this Court or a revocation or modification of the DCO the Applicants are to Stop Use of the site for weddings and/or functions. Costs received: \$50,000.	
Provider (reference)	Lindsay Taylor Lawyers (2976)	
Description	Compliance Moratorium for illegal dwellings	
General instructions	Compliance advice	
Costs	Previous years	\$5,805
	2022–23	\$340
	Total	\$6,145
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete Advice received.	
Provider (reference)	Marsdens Law Group (2977)	
Description	Characterisation of Development DA21/0812	
General instructions	Planning advice	
Costs	Previous years	Nil
	2022–23	\$3,811
	Total	\$3,811
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete Advice received.	
Provider (reference)	HWL Ebsworth Lawyers – Mills Oakley (2978)	
Description	Flood related landslip	
General instructions	Advice on Planning Approval	
Costs	Previous years	Nil
	2022–23	\$12,259
	Total	\$12,259
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	In progress Advice received.	

Category 1 - Planning and Environmental Law							
Provider (reference)	Marsdens Law Group (2980)						
Description	Class 1 Appeal DA06/0413.14						
General instructions	Represent Council in Class 1 Appeal						
Costs	<table> <tr> <td>Previous years</td> <td>Nil</td> </tr> <tr> <td>2022–23</td> <td>\$27,147</td> </tr> <tr> <td>Total</td> <td>\$27,147</td> </tr> </table>	Previous years	Nil	2022–23	\$27,147	Total	\$27,147
Previous years	Nil						
2022–23	\$27,147						
Total	\$27,147						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	Complete Discontinued.						
Provider (reference)	HWL Ebsworth Lawyers (2981)						
Description	DA21/0599 Fraser Drive Subdivision						
General instructions	Subdivision advice						
Costs	<table> <tr> <td>Previous years</td> <td>\$975</td> </tr> <tr> <td>2022–23</td> <td>\$2,054</td> </tr> <tr> <td>Total</td> <td>\$3,029</td> </tr> </table>	Previous years	\$975	2022–23	\$2,054	Total	\$3,029
Previous years	\$975						
2022–23	\$2,054						
Total	\$3,029						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	Complete Application withdrawn.						
Provider (reference)	Wilshire Webb Staunton Beattie Lawyers (2982)						
Description	Class 1 Appeal DA21/0981 26–28 Naru Street, Chinderah						
General instructions	Represent Council in Class 1 Appeal						
Costs	<table> <tr> <td>Previous years</td> <td>Nil</td> </tr> <tr> <td>2022–23</td> <td>\$22,931</td> </tr> <tr> <td>Total</td> <td>\$22,931</td> </tr> </table>	Previous years	Nil	2022–23	\$22,931	Total	\$22,931
Previous years	Nil						
2022–23	\$22,931						
Total	\$22,931						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	Complete Appeal upheld on 18 July 2023. Consent subject to conditions issued.						
Provider (reference)	Sparke Helmore Lawyers (2983)						
Description	Class 1 Appeal DA21/0010 2924 Kyogle Road, Kungur						
General instructions	Represent Council in Class 1 Appeal						
Costs	<table> <tr> <td>Previous years</td> <td>2,829</td> </tr> <tr> <td>2022–23</td> <td>\$318,732</td> </tr> <tr> <td>Total</td> <td>\$321,561</td> </tr> </table>	Previous years	2,829	2022–23	\$318,732	Total	\$321,561
Previous years	2,829						
2022–23	\$318,732						
Total	\$321,561						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	In progress Waiting on point of law decision from the court.						

Category 1 - Planning and Environmental Law							
Provider (reference)	Hall and Wilcox (2984 and 2999)						
Description	Class 4 Appeal DA20/102111 Beason Court Casuarina						
General instructions	Represent Council in Class 4 Appeal						
Costs	<table> <tr> <td>Previous years</td> <td>Nil</td> </tr> <tr> <td>2022–23</td> <td>\$19,503</td> </tr> <tr> <td>Total</td> <td>\$19,503</td> </tr> </table>	Previous years	Nil	2022–23	\$19,503	Total	\$19,503
Previous years	Nil						
2022–23	\$19,503						
Total	\$19,503						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	In progress Matter now with the Supreme Court. Council is second defendant in the matter.						
Provider (reference)	Marsdens Law Group (2985)						
Description	Advice - Caravan park and manufactured home						
General instructions	Planning advice						
Costs	<table> <tr> <td>Previous years</td> <td>Nil</td> </tr> <tr> <td>2022–23</td> <td>\$5,543</td> </tr> <tr> <td>Total</td> <td>\$5,543</td> </tr> </table>	Previous years	Nil	2022–23	\$5,543	Total	\$5,543
Previous years	Nil						
2022–23	\$5,543						
Total	\$5,543						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	Complete Advice received.						
Provider (reference)	Lindsay Taylor Lawyers (2986)						
Description	Voluntary Planning Agreement (VPA) 40 Creek St Hastings Point						
General instructions	Planning advice						
Costs	<table> <tr> <td>Previous years</td> <td>Nil</td> </tr> <tr> <td>2022–23</td> <td>\$8,407</td> </tr> <tr> <td>Total</td> <td>\$8,407</td> </tr> </table>	Previous years	Nil	2022–23	\$8,407	Total	\$8,407
Previous years	Nil						
2022–23	\$8,407						
Total	\$8,407						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	In progress Council executed VPA to the other party on 3 April 2023.						
Provider (reference)	Marsdens Law Group (2987)						
Description	Characterisation of Development DA21/0884						
General instructions	Planning advice						
Costs	<table> <tr> <td>Previous years</td> <td>Nil</td> </tr> <tr> <td>2022–23</td> <td>\$2,500</td> </tr> <tr> <td>Total</td> <td>\$2,500</td> </tr> </table>	Previous years	Nil	2022–23	\$2,500	Total	\$2,500
Previous years	Nil						
2022–23	\$2,500						
Total	\$2,500						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	Complete Advice received.						

Category 1 - Planning and Environmental Law							
Provider (reference)	HWL Ebsworth Lawyers (2989)						
Description	Class 1 Appeal - DA21/0989 - Recreation facility at Carool Road Carool						
General instructions	Represent Council in Class 1 Appeal						
Costs	<table> <tr> <td>Previous years</td> <td>Nil</td> </tr> <tr> <td>2022–23</td> <td>\$212,643</td> </tr> <tr> <td>Total</td> <td>\$212,643</td> </tr> </table>	Previous years	Nil	2022–23	\$212,643	Total	\$212,643
Previous years	Nil						
2022–23	\$212,643						
Total	\$212,643						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	Complete Proceedings discontinued.						
Provider (reference)	Lindsay Taylor Lawyers (2991)						
Description	Height advice Casuarina Town Centre						
General instructions	Planning advice						
Costs	<table> <tr> <td>Previous years</td> <td>Nil</td> </tr> <tr> <td>2022–23</td> <td>\$5,076</td> </tr> <tr> <td>Total</td> <td>\$5,076</td> </tr> </table>	Previous years	Nil	2022–23	\$5,076	Total	\$5,076
Previous years	Nil						
2022–23	\$5,076						
Total	\$5,076						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	Complete Advice received.						
Provider (reference)	Lindsay Taylor Lawyers (2992)						
Description	Voluntary Planning Agreement (VPA) - Altitude Lifestyle						
General instructions	Planning Advice						
Costs	<table> <tr> <td>Previous years</td> <td>Nil</td> </tr> <tr> <td>2022–23</td> <td>\$3,645</td> </tr> <tr> <td>Total</td> <td>\$3,645</td> </tr> </table>	Previous years	Nil	2022–23	\$3,645	Total	\$3,645
Previous years	Nil						
2022–23	\$3,645						
Total	\$3,645						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	Complete						
Provider (reference)	Bartier Perry Lawyers (2994)						
Description	Class 1 Appeal – DA21/0582 – 7-9 Elanora Ave, Pottsville						
General instructions	Represent Council in Class 1 Appeal						
Costs	<table> <tr> <td>Previous years</td> <td>Nil</td> </tr> <tr> <td>2022–23</td> <td>\$34,299</td> </tr> <tr> <td>Total</td> <td>\$34,299</td> </tr> </table>	Previous years	Nil	2022–23	\$34,299	Total	\$34,299
Previous years	Nil						
2022–23	\$34,299						
Total	\$34,299						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	Complete Section 34 agreement through negotiation.						
Provider (reference)	Lindsay Taylor Lawyers (2995)						

Category 1 - Planning and Environmental Law		
Description	Voluntary Planning Agreement (VPA) – Murphys Rd Kingscliff	
General instructions	Planning advice	
Costs	Previous years	Nil
	2022–23	\$468
	Total	\$468
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete Advice received.	
Provider (reference)	Marsdens Law Group (2996)	
Description	Class 1 Appeal – DA22/0566 7-13 Broadway, Burringbar	
General instructions	Represent Council in Class 1 Appeal	
Costs	Previous years	Nil
	2022–23	\$11,133
	Total	\$11,133
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete Judgment handed down 30 August 2023. Appeal is upheld.	
Provider (reference)	HWL Ebsworth Lawyers (2997)	
Description	Compliance – BMX Jump at Carool	
General instructions	Compliance advice – Appeal of Order	
Costs	Previous years	Nil
	2022–23	\$44,611
	Total	\$44,611
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	In progress Revoked order at s34 conciliation conference. Awaiting legal advice to re-issue order. Hearing for 6 days in October.	
Provider (reference)	HWL Ebsworth Lawyers (3000)	
Description	DA Tracker Terms and Conditions	
General instructions	Review terms and conditions	
Costs	Previous years	Nil
	2022–23	\$2,811
	Total	\$2,811
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete Advice received.	

Category 1 - Planning and Environmental Law							
Provider (reference)	Marsdens Law Group (3002)						
Description	Class 1 Appeal – DA22/0795 41 and 43 Boyd Street, Tweed Heads						
General instructions	Represent Council in Class 1 Appeal						
Costs	<table> <tr> <td>Previous years</td> <td>Nil</td> </tr> <tr> <td>2022–23</td> <td>\$21,422</td> </tr> <tr> <td>Total</td> <td>\$21,422</td> </tr> </table>	Previous years	Nil	2022–23	\$21,422	Total	\$21,422
Previous years	Nil						
2022–23	\$21,422						
Total	\$21,422						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	In progress Hearing listed for 29 February and 1 March 2024.						
Provider (reference)	HWL Ebsworth Lawyers (3003)						
Description	Advice in relation to DA22/0095						
General instructions	Planning advice						
Costs	<table> <tr> <td>Previous years</td> <td>Nil</td> </tr> <tr> <td>2022–23</td> <td>\$9,560</td> </tr> <tr> <td>Total</td> <td>\$9,560</td> </tr> </table>	Previous years	Nil	2022–23	\$9,560	Total	\$9,560
Previous years	Nil						
2022–23	\$9,560						
Total	\$9,560						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	Complete Advice received.						
Provider (reference)	Marsdens Law Group (3004)						
Description	Class 1 Appeal – DA22/0423 5 Razorback Rd, Tweed Heads						
General instructions	Represent Council in Class 1 Appeal						
Costs	<table> <tr> <td>Previous years</td> <td>Nil</td> </tr> <tr> <td>2022–23</td> <td>\$11,956</td> </tr> <tr> <td>Total</td> <td>\$11,956</td> </tr> </table>	Previous years	Nil	2022–23	\$11,956	Total	\$11,956
Previous years	Nil						
2022–23	\$11,956						
Total	\$11,956						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	In progress These proceedings are listed for S34AA conciliation and hearing on 4 March 2024.						
Provider (reference)	Lindsay Taylor Lawyers						
Description	Advice – S7:11 Developer Contribution Plans (CP)						
General instructions	Planning advice						
Costs	<table> <tr> <td>Previous years</td> <td>Nil</td> </tr> <tr> <td>2022–23</td> <td>\$1,445</td> </tr> <tr> <td>Total</td> <td>\$1,445</td> </tr> </table>	Previous years	Nil	2022–23	\$1,445	Total	\$1,445
Previous years	Nil						
2022–23	\$1,445						
Total	\$1,445						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	Complete Advice received.						

Category 1 - Planning and Environmental Law							
Provider (reference)	Lindsay Taylor Lawyers (3005)						
Description	Class 4 Appeal CDC22/0128 9 Chinderah Rd Chinderah						
General instructions	Represent Council in Class 4 Appeal						
Costs	<table> <tr> <td>Previous years</td> <td>Nil</td> </tr> <tr> <td>2022–23</td> <td>\$29,248</td> </tr> <tr> <td>Total</td> <td>\$29,248</td> </tr> </table>	Previous years	Nil	2022–23	\$29,248	Total	\$29,248
Previous years	Nil						
2022–23	\$29,248						
Total	\$29,248						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	Complete Directions hearing on 23 June 2023. Court made orders dated 23 June 2023 to surrender complying development certificate and Respondent has to carry all works under the development consent.						
Provider (reference)	HWL Ebsworth Lawyers (3006)						
Description	Manufactured Homes DA17/0358.01 32 Fraser Drive, Tweed Heads South						
General instructions	Planning advice						
Costs	<table> <tr> <td>Previous years</td> <td>Nil</td> </tr> <tr> <td>2022–23</td> <td>\$7,200</td> </tr> <tr> <td>Total</td> <td>\$7,200</td> </tr> </table>	Previous years	Nil	2022–23	\$7,200	Total	\$7,200
Previous years	Nil						
2022–23	\$7,200						
Total	\$7,200						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	Complete Advice received.						
Provider (reference)	Lindsay Taylor Lawyers (3007)						
Description	Class 1 Appeal DA22/0515 13-19 Enid St, Tweed Heads						
General instructions	Represent Council in Class 1 Appeal						
Costs	<table> <tr> <td>Previous years</td> <td>Nil</td> </tr> <tr> <td>2022–23</td> <td>\$25,953</td> </tr> <tr> <td>Total</td> <td>\$25,953</td> </tr> </table>	Previous years	Nil	2022–23	\$25,953	Total	\$25,953
Previous years	Nil						
2022–23	\$25,953						
Total	\$25,953						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	In progress First directions hearing 3 April 2023. DA currently being assessed by Council officers and external experts. Detailed site investigation provided 21 April 2023. Notice to produce returnable 9 August 2023.						
Provider (reference)	Hall and Wilcox (3009)						
Description	Class 1 Appeal DA22/0804 4 Eclipse Ln, Casuarina						
General instructions	Represent Council in Class 1 Appeal						

Category 1 - Planning and Environmental Law		
Costs	Previous years	Nil
	2022–23	\$38,357
	Total	\$38,357
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete This matter was concluded on 5 July 2023 where the Court made orders. The owner is to follow the orders (conditions).	
Provider (reference)	Sparke Helmore Lawyers (3015)	
Description	Class 1 Appeal BC22/0058 2956 Kyogle Road, Kunghur	
General instructions	Represent Council in Class 1 Appeal	
Costs	Previous years	Nil
	2022–23	\$320
	Total	\$320
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	In progress Section 34 conciliation conference listed for 5–6 December 2023.	
Provider (reference)	Sparke Helmore Lawyers (3016)	
Description	Class 1 Appeal DA22/0601 2956 Kyogle Road, Kunghur	
General instructions	Represent Council in Class 1 Appeal	
Costs	Previous years	Nil
	2022–23	\$4,177
	Total	\$4,177
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	In progress Section 34 conciliation conference listed for 5–6 December 2023.	
Provider (reference)	Hall and Wilcox (2729)	
Description	Class 1 Appeal DA22/0762 2 Eclipse Ln, Casuarina	
General instructions	Represent Council in Class 1 Appeal	
Costs	Previous years	Nil
	2022–23	\$1,178
	Total	\$1,178
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	In progress This matter has recently been transferred to the Supreme Court.	
Legal services protocol initiated	Total 2022–23	\$2,499,531

Legal services protocol initiated

Category 2 – Local Government Law							
Provider (reference)	Prevention Partners						
Description	Industry Central Probity						
General instructions	Provide probity advice on Industry Central project.						
Costs to date	<table> <tr> <td>Previous years</td> <td>\$13,836</td> </tr> <tr> <td>2022–23</td> <td>\$1,199</td> </tr> <tr> <td>Total</td> <td>\$15,035</td> </tr> </table>	Previous years	\$13,836	2022–23	\$1,199	Total	\$15,035
Previous years	\$13,836						
2022–23	\$1,199						
Total	\$15,035						
Comments	Probity advisor engaged. Advices received. Project still in progress.						
Status (30 June 2023)	In progress						
Provider (reference)	Hall and Wilcox						
Description	Flood Cameras						
General instructions	Advice on CCTV and Privacy and Personal Information.						
Costs to date	<table> <tr> <td>Previous years</td> <td>Nil</td> </tr> <tr> <td>2022–23</td> <td>\$5,720</td> </tr> <tr> <td>Total</td> <td>\$5,720</td> </tr> </table>	Previous years	Nil	2022–23	\$5,720	Total	\$5,720
Previous years	Nil						
2022–23	\$5,720						
Total	\$5,720						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	Complete						
Provider (reference)	Hall and Wilcox						
Description	Access to Information						
General instructions	NCAT Hearing - GIPA Application 241.						
Costs to date	<table> <tr> <td>Previous years</td> <td>Nil</td> </tr> <tr> <td>2022–23</td> <td>\$11,232</td> </tr> <tr> <td>Total</td> <td>\$11,232</td> </tr> </table>	Previous years	Nil	2022–23	\$11,232	Total	\$11,232
Previous years	Nil						
2022–23	\$11,232						
Total	\$11,232						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	Complete						
Provider (reference)	Hall and Wilcox						
Description	Policy Review						
General instructions	Review of Business Investment Policy.						
Costs to date	<table> <tr> <td>Previous years</td> <td>Nil</td> </tr> <tr> <td>2022–23</td> <td>\$2,000</td> </tr> <tr> <td>Total</td> <td>\$2,000</td> </tr> </table>	Previous years	Nil	2022–23	\$2,000	Total	\$2,000
Previous years	Nil						
2022–23	\$2,000						
Total	\$2,000						
Comments	Solicitor engaged. Advices provided.						
Status (30 June 2023)	Complete						
Provider (reference)	Lindsay Taylor Lawyers						
Description	Advice						

Category 2 – Local Government Law		
General instructions	Provision of civic business related advice.	
Costs to date	Previous years	Nil
	2022–23	\$1,683
	Total	\$1,683
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete	
Provider (reference)	Lindsay Taylor Lawyers	
Description	Policy Review	
General instructions	Review of Data Breach Framework to comply with incoming legislative changes.	
Costs to date	Previous years	Nil
	2022–23	\$2,290
	Total	\$2,290
Comments	Solicitor engaged. Draft advices provided.	
Status (30 June 2023)	In progress	
Provider (reference)	Lindsay Taylor Lawyers	
Description	Advice	
General instructions	Section 305 of the Water Management Act.	
Costs to date	Previous years	Nil
	2022–23	\$2,932
	Total	\$2,932
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete	
Provider (reference)	Maddocks	
Description	Advice	
General instructions	Application of Part 7 of Local Government (General) Regulation 2021 in relation to RFO2022142.	
Costs to date	Previous years	Nil
	2022–23	\$1,164
	Total	\$1,164
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete	
Legal services protocol initiated	Total 2022–23	\$28,219

Legal services protocol initiated

Category 3 – Commercial/Property Law		
Provider (reference)	Stacks Law Firm	
Description	Property Advice	
General instructions	Provide advice on property transfer (multiple properties)	
Costs to date	Previous years	\$49,293
	2022–23	\$3,012
	Total	\$52,305
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	In progress	
Provider (reference)	Lindsay Taylor Lawyers	
Description	Lease Advice	
General instructions	Provide advice on commercial lease of Council property	
Costs to date	Previous years	\$9,660
	2022–23	\$4,638
	Total	\$14,298
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete	
Provider (reference)	Lindsay Taylor Lawyers	
Description	Lease Advice	
General instructions	Provide advice on pontoon lease agreement	
Costs to date	Previous years	Nil
	2022–23	\$13,649
	Total	\$13,649
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete	
Provider (reference)	Lindsay Taylor Lawyers	
Description	Property Advice	
General instructions	Provide advice on easement to maintain sewer rising main	
Costs to date	Previous years	Nil
	2022–23	\$10,232
	Total	\$10,232
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete	
Provider (reference)	McCullough Robertson Lawyers	
Description	Contract Advice – RFO2021072	

Category 3 – Commercial/Property Law		
General instructions	Provide advice in relation to sewer rising main contract	
Costs to date	Previous years	Nil
	2022–23	\$23,681
	Total	\$23,681
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete	
Provider (reference)	McCullough Robertson Lawyers	
Description	Contract Advice – RFO2021072	
General instructions	Provide advice in relation to sewer rising main contract	
Costs to date	Previous years	Nil
	2022–23	\$23,681
	Total	\$23,681
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete	
Provider (reference)	HWL Ebsworth Lawyers	
Description	Contract Advice – RFO2021091	
General instructions	Deed of release for Captain Cook Memorial and Lighthouse Revitalisation contract	
Costs to date	Previous years	Nil
	2022–23	\$1,200
	Total	\$1,200
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete	
Provider (reference)	HWL Ebsworth Lawyers	
Description	Advice	
General instructions	Bray Park Weir Deed	
Costs to date	Previous years	Nil
	2022–23	\$30,031
	Total	\$30,031
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete	
Provider (reference)	Sparke Helmore Lawyers	
Description	Land Acquisition – Clarrie Hall Dam	
General instructions	Advice	
Costs to date	Previous years	Nil
	2022–23	\$687
	Total	\$687

Category 3 – Commercial/Property Law		
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete	
Provider (reference)	Australian Law Group	
Description	Land Acquisition - Clarrie Hall Dam	
General instructions	Advice	
Costs to date	Previous years	Nil
	2022–23	\$2,925
	Total	\$2,925
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete	
Provider (reference)	HWL Ebsworth Lawyers	
Description	Contract Advice – RFO2019094	
General instructions	Provide advice for contract termination of Clarrie Hall Dam EIS Consultancy.	
Costs to date	Previous years	\$81,403
	2022–23	\$11,175
	Total	\$92,578
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete	
Provider (reference)	Lindsay Taylor Lawyers	
Description	Northern Rivers Rail Trail	
General instructions	Agreement Advice	
Costs to date	Previous years	Nil
	2022–23	\$15,037
	Total	\$15,037
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	In progress	
Provider (reference)	Crystal Conveyancing	
Description	Flood Mitigation	
General instructions	Conveyancing for purchase of property	
Costs to date	Previous years	Nil
	2022–23	\$1,526
	Total	\$1,526
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete	
Provider (reference)	HWL Ebsworth Lawyers	

Category 3 – Commercial/Property Law		
Description	Bray Park Weir	
General instructions	Advice	
Costs to date	Previous years	Nil
	2022–23	\$612
	Total	\$612
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete	
Provider (reference)	Marsdens Law Group	
Description	Contract Advice – RFO2021116	
General instructions	Industry Central Subdivision contract advice	
Costs to date	Previous years	Nil
	2022–23	\$902
	Total	\$902
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete	
Provider (reference)	HWL Ebsworth Lawyers	
Description	Contract Advice – RFO2023026	
General instructions	ERP TechnologyOne One Council Software as a Solution contract advice	
Costs to date	Previous years	Nil
	2022–23	\$78,465
	Total	\$78,465
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete	
Provider (reference)	HWL Ebsworth Lawyers	
Description	Northern Rivers Rail Trail	
General instructions	Advice on the governance model for the Northern Rivers Rail Trail	
Costs to date	Previous years	Nil
	2022–23	\$19,229
	Total	\$19,229
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	In progress	
Provider (reference)	Australian Law Group	
Description	Drainage Realignment	
General instructions	Advice on realignment.	

Category 3 – Commercial/Property Law		
Costs to date	Previous years	Nil
	2022–23	\$3,990
	Total	\$3,990
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete	
Provider (reference)	Lindsay Taylor Lawyers	
Description	Depot relocation	
General instructions	Advice on relocation matters.	
Costs to date	Previous years	Nil
	2022–23	\$6,294
	Total	\$6,294
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete	
Provider (reference)	Lindsay Taylor Lawyers	
Description	Mooball Creek	
General instructions	Advice on plan of management and works.	
Costs to date	Previous years	Nil
	2022–23	\$3,103
	Total	\$3,103
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	In progress	
		Total 2022–23
		\$230,386

Legal services protocol initiated

Category 4 – District/Local Court		
Provider (reference)	Minter Ellison	
Description	Court Matter – Parking Infringement	
General instructions	Represent Council in court matter	
Costs to date	Previous years	Nil
	2022–23	\$2,841
	Total	\$2,841
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete Referred to police prosecutor.	
Provider (reference)	Minter Ellison	
Description	Court Matter – Dangerous Dog Order Appeal	
General instructions	Represent Council in court matter	
Costs to date	Previous years	Nil
	2022–23	\$8,134
	Total	\$8,134
Comments	Solicitor engaged. Advices provided.	
Status (30 June 2023)	Complete Final order issued by local court on 1 August 2023.	
	Total 2022–23	\$10,975

Modern slavery

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

Organisational structure and supply chain

Tweed Shire Council covers 1303 square kilometres and adjoins the New South Wales shires of Byron, Lismore and Kyogle, with the New South Wales/Queensland border to its north. Council is classified as a regional strategic area with an annual budget in excess of \$250 million and delivers over 50 different services to the Tweed community. Our *Procurement Policy and Protocol* provide the framework for Council's procurement decisions and actions. In addition, our *Business Ethics Policy* provides guidance on Councillors, Council officers, contractors and suppliers, regarding the conduct of Council business. We recognise the importance of taking steps to ensure that goods and services procured by and for our council are not the product of modern slavery.

Our supply chain includes a variety of suppliers. Council's highest categories of spend include construction services, construction products, waste collection and transport, electricity, fuel, IT products and services, plant hire and insurance.

Policy

Tweed Shire Council has adopted a *Procurement Protocol* outlining Council's commitment to preventing and addressing modern slavery in all its procurement activities. An extract from the protocol is included in Appendix A.

Outcomes

Implementation of the above policy has resulted in the following actions undertaken and future initiatives planned in relation to Council's procurement processes.

#	Action	Description	Financial year	Status
1	Strategic Action Plan	Develop a strategic action plan to mitigate the risk that goods and services procured by and for Council are not the product of modern slavery.	2022–23	Complete
2	Risk assessment	High level assessment based on goods/services with high inherent risk.	2022–23	Complete
3	Procurement Protocol	Review Procurement Protocol to include modern slavery considerations.	2022–23	Complete
4	Awareness and training	Discuss Modern Slavery Act requirements with the Procurement Working Group. Members of the group to raise awareness with staff.	2022–23	Complete
5	Risk assessment	Review of high-level risks based on goods/services with high inherent risk.	2023–24	
6	Awareness and training	Conduct modern slavery awareness training to targeted staff.	2023–24	
7	Educational tools	Provide guidance on modern slavery to staff through the procurement toolkit on the intranet.	2023–24	
8	Supplier engagement	Review RFO templates and include modern slavery criteria where appropriate.	2023–24	
9	Contract documentation	Review contract templates and include modern slavery criteria where appropriate.	2023–24	
10	Strategic Action Plan	Review modern slavery strategic action plan.	2023–24	
11	Risk assessment	Detailed risk assessment performed on supply chain.	2024–25	
12	Business Ethics Policy	Review of policy to include modern slavery commitments.	2024–25	
13	Supplier engagement	Engage with suppliers to identify modern slavery risks in their supply chains.	2024–25	
14	Strategic Action Plan	Review modern slavery strategic action plan.	2024–25	

Appendix A – Protocol Extract

3.2.5 Modern Slavery

Council has responsibilities under the *Modern Slavery Act 2018* (NSW) relating to procurement. This includes:

- taking reasonable steps to ensure that goods and services procured by and for the council are not the product of modern slavery within the meaning of the *Modern Slavery Act 2018* (NSW)
- publishing a statement in the annual report of the action taken by 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, and
- publishing 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* (NSW).

Infrastructure and capital

Summary of works on private land

Tweed Shire Council did not carry out any work on private land that was fully or partly subsidised by Council during the year ending 30 June 2023.

Capital works

Council did not undertake any capital works projects valued at greater than 10% of Council's ordinary rate.

Development contribution plans

When new development takes place, Council charges developers local infrastructure contributions, also known as developer contributions. These are based on Section 7.11 (formerly Section 94) of the *Land and Environmental Assessment Act*, which allows Council to levy these contributions. They help pay for infrastructure such as parks, community facilities, local roads, footpaths, stormwater drainage and traffic management.

Developers contribute to these infrastructure projects by paying money, donating land, delivering works-in-kind (building pieces of infrastructure) or a mix of these.

The following is a summary of the projects that were funded by developer contributions in the 2022-23 financial year.

Projects Funded from Developer Contributions for 2022–23

Contribution plan no.	Contribution plan	Project ID	Project description	The kind of public amenity or service	Monetary amount expended from development contributions	Value of land dedication	Value of material public benefit provided	Contribution expended to date	Temporary borrowing	Project status	% of cost funded by contributions
4	Roads	CP04-2014-060	Leisure/Greenway Dve Upgrade (A4029)	Roads	12,134.86	0	0	12,134.86	0	Completed	100%
4	Roads	CP04-2014-082	Tweed Coast Road Upgrade (A5251)	Roads	253,750.24	0	0	253,750.24	0	Ongoing	100%
5	Open Space	CP05-2022-112	Coral St Park - Playspace (A4274)	Open Space	45,598.65	0	0	45,598.65	0	Completed	100%
5	Open Space	CP05-2022-043	Barry Shepard Field Upgrade (A3027)	Open Space	501,411.34	0	0	501,411.34	0	Completed	100%
7	West Kingscliff Drainage Scheme	CP07-2012-012	Western Kingscliff Drainage (A4333)	Drainage	21,584.74	0	0	21,584.74	0	Ongoing	100%
11	Libraries	CP11-2009-025	Libraries - Loan Repayments (A2295)	Community Facilities	56,439.76	0	0	56,439.76	0	Ongoing	30%
13	Cemeteries	CP13-2009-003	Cemeteries - Loans Repayments (A2800)	Community Facilities	43,283.27	0	0	43,283.27	0	Ongoing	100%
18	Council Admin/Tech Support	CP18-2009-000	Depots - Loan Repayments (A4905)	Community Facilities	27,681.26	0	0	27,681.26	0	Ongoing	100%

Contribution plan no.	Contribution plan	Project ID	Project description	The kind of public amenity or service	Monetary amount expended from development contributions	Value of land dedication	Value of material public benefit provided	Contribution expended to date	Temporary borrowing	Project status	% of cost funded by contributions
18	Council Admin/Tech Support	CP18-2009-000	Civic Centres - Loan Repayments (A2135)	Community Facilities	382,695.30	0	0	382,695.30	0	Ongoing	56%
22	Cycleways	CP22-2009-003	Traffic Mgt - Loan Repayments (A5905)	Traffic Facilities	1,164.11	0	0	1,164.11	0	Ongoing	33%
23	Carparking	CP23-2013-020	M'bah Carpark - Loan Repayments (A1504)	Traffic Facilities	365,626.16	0	0	365,626.16	0	Ongoing	24%
26	Shire Wide Open Space	CP26-2009-201	Mistletoe Circuit Park (A3125)	Open Space	11,695.34	0	0	11,695.34	0	Completed	100%
26	Shire Wide Open Space	CP26-2009-004	Recreation St Youth Precinct (A4253)	Open Space	48,738.29	0	0	48,738.29	0	Completed	100%
26	Shire Wide Open Space	CP26-2009-004	JEBH Goorimahbah Playspace (A4144)	Open Space	90,153.61	0	0	90,153.61	0	Completed	9%
26	Shire Wide Open Space	CP26-2009-999	Sports & Active Rec Strategy (A4482)	Open Space	90,857.14	0	0	90,857.14	0	Ongoing	100%
Total											

Note: This report has been prepared in accordance with Division 4 Part 7 of the *Environmental Planning and Assessment Act 2021*.

Planning agreements

Voluntary Planning Agreements (VPA) are another method developers may contribute towards infrastructure. A local planning agreement is an agreement between Council and a developer that specifies how the developer will provide infrastructure for the benefit of the community. This type of agreement is usually made when a developer applies for a development approval or a change in land use. Planning agreements are a way of enabling Council and developers to collaborate on innovative infrastructure solutions.

The following is a summary of the VPA's in place and the projects that were funded by developer contributions received through VPAs in the 2022–23 financial year.

Planning agreement	Objectives	Status
Altitude Aspire Tweed Shire Council Metricon Qld Pty Ltd	The objective of the planning agreement is to provide a mechanism by which monetary contributions and the dedication of land may be made by the developer towards the provision of public amenities, services and infrastructure, including: <ul style="list-style-type: none"> • the construction of Broadwater Parkway and Mahers Lane • flood mitigation works • protection and restoration of environmental land • the provision of structured public open space • the dedication of land for the future route of the Broadwater Parkway • the dedication of land. 	Development commenced. Pro rata collection of contributions commensurate with planning agreement and development staging. Funds have been spent on a detailed concept design for Broadwater Parkway, and commencement of the planning approval and environmental assessments for the road corridor, and a portion of the road alignment. \$2,106,132 was receipted in the financial year for stages 7a, 8a, 9 & 10 of Altitude Aspire subdivision. During the year Council expended \$17,873 towards road reserve land acquisition expenses.
Seaside City Richtech Pty Ltd Tweed Shire Council	The objectives of the planning agreement are: <ul style="list-style-type: none"> • define a schedule of works that the developer agrees to provide • define a schedule of dedication of land • provide a mechanism by which monetary contributions can be made • provide a mechanism where Council reimburse the developer for certain works. 	Development commenced. Pro rata collection of contributions commensurate with planning agreement and development staging. During the financial year Council forwarded \$631,033 to Richtech Pty Ltd for funds receipted to DC Plan 28 Seaside City Open Space. These contributions were originally receipted by Council for a subdivision approval within the Seaside City DC contribution area.

Planning agreement	Objectives	Status
<p>Pottsville Employment Land Lot 12 DP 1015369, 39 Kudgeree Avenue, Cudgera Creek</p>	<p>The objectives of the planning agreement are:</p> <ul style="list-style-type: none"> dedicate land to council for environmental purposes dedicate land for the widening of Kudgeree avenue adjoining the property by 5 metres limit the volume of waste water discharged from the site into Council's reticulated sewer system to not more than five litres per second. 	<p>Development not commenced.</p> <p>Pottsville Development Cooperation Of the \$120,000 Environmental Management Land dedication \$56,000 paid.</p> <p>A further annual instalment of \$8,000 was receipted towards the Agreement in the financial year. This accounts for total receipts under this VPA to \$64,000 out of the total due of \$120,000.</p> <p>During the year Council expended \$9,667 from the reserve towards bushland restoration dedicated environmental land in accordance with this VPA.</p>
<p>Mooball Tweed Shire Council Jefferson Land Pty Ltd at The Mooball Residential Trust Raymond Anthony Pirlo and Margaret Pirlo</p>	<p>The objectives of the planning agreement are:</p> <ul style="list-style-type: none"> ensure that adequate water and waste water infrastructure is provided to the development dedication of land requires covenants to be registered on the title to the land requires design guidelines for the development of the land to be developed. 	<p>Residential development guidelines have been drafted and endorsed by Council.</p> <p>Aboriginal Cultural Heritage Assessment (test pits) has been completed.</p> <p>Further flood modelling and assessment required.</p> <p>Development not yet commenced.</p>
<p>River Retreat Caravan Park Tweed Shire Council Dennien Pty Ltd</p>	<p>The objectives of the planning agreement are to provide a mechanism by which:</p> <p>suitable monetary contributions may be made by the developer towards the provision of community infrastructure to meet the needs of residents within the locality;</p> <p>the Developer must prepare a flood evacuation plan for the land to ensure the safety of occupants in the event of flooding, and</p> <p>the type of camping ground development which can be accommodated on the land is restricted to a maximum of 10 sites for use by recreational camper vans and Camper Trailers only, for a maximum of 60 days by any one person.</p>	<p>Development has commenced. DA18/050 commenced 2020.</p>

Planning agreement	Objectives	Status
74–76 Pearl St, Kingscliff Tweed Shire Council Lathouras Corporation Pty Ltd Brett Evans Bralach Pty Ltd	The objectives of the planning agreement are to: <ul style="list-style-type: none"> provide a mechanism by which monetary contributions can be made towards offsets required for compensatory plantings use the monetary contributions for the public purpose of improving littoral rainforest within the Tweed Shire. 	DA17/0231 was granted consent for residential flat building, swimming pool, demolition of existing dwelling and tree removal. Payment made. Development commenced.
1 Ozone Street, Chinderah	The objectives of the planning agreement are to: <ul style="list-style-type: none"> facilitate the conservation and enhancement of the natural environment specifically to allow for the provision of a monetary contribution to Council in the amount of \$262,500 (including GST) (Monetary Contribution) towards regeneration and ongoing maintenance of an area of 5.25 ha at Cudgen Nature Reserve. 	DA Reference No. DA10/0737. Payment made. No income has been received in the reporting period. During the financial year Council expended \$36,898 from the reserve towards bushland restoration in the Cudgen Nature Reserve in accordance with this VPA.
77 Mahers Lane, Terranora	The objectives of the planning agreement are to: <ul style="list-style-type: none"> secure the payment of monetary contributions towards the provision of infrastructure required for the development of the land and the surrounding area. 	DA Reference No. DA18/0784. Subdivision Certificate issued (SC20/0005). Planning agreement signed by all parties. VPA Contributions paid.
3–6 Trutes Terrace, Terranora	The objectives of the planning agreement are to: <ul style="list-style-type: none"> secure the payment of monetary contributions towards the provision of infrastructure required for the development of the Land and the surrounding area and commits the landowner to connecting to town sewer when it becomes available in the area. 	DA Reference No. DA13/0385 Subdivision Certificate SC19/0039 finalised. VPA requirements undertaken and completed and contributions paid.

Planning agreement	Objectives	Status
1 Walmsleys Road, Bilambil Heights(VPA)	<p>This VPA identifies obligations in relation to environmental land:</p> <ul style="list-style-type: none"> • the developer must not lodge a DA for any development on the land other than giving effect to Habitat Restoration Plan (HRP) • the developer must commence implementation of the HRP (attached to the VPA) <p>The developer to provide Security in the amount of \$106,546 in relation to the performance of its obligation.</p>	<p>In November 2022, the landowner submitted with Council security in the amount of \$106,546.00 in relation to the performance of obligations under the Planning Agreement.</p>
No. 5 Jalibah Avenue, Tweed Heads	<p>The objectives of the planning agreement are to:</p> <ul style="list-style-type: none"> • secure the payment of monetary contributions towards the planting and ongoing maintenance of Preferred Koala Food Trees on Council’s Community land in Southern Tweed Coast Koala Management Area. 	<p>Development consent was granted 29 June 2023 which required the applicant to enter into a Planning Agreement with Tweed Shire Council prior to the issue of any Construction Certificate.</p> <p>A Planning Agreement has not been received by Tweed Shire Council.</p>

Projects Funded from Voluntary Planning Agreements for 2022–23

Voluntary Planning Agreement	VPA Ref.	Project description	The kind of public amenity or service	Monetary amount expended from development contributions	Value of land dedication	Value of material public benefit provided	Temporary borrowing	Project status	% of cost funded by contributions
VPA Reserve - Altitude Aspire	Schedule 1 (Cl 1.1 & Cl 8)	Construction of Broadwater Parkway & Mahers Lane within Arrea E	Roads	17,872.58	0	0	0	Ongoing	100%
VPA Reserve - Ozone St	Clause 4	Regeneration and ongoing maintenance of an area of 5.25 ha at Cudgen Nature Reserve	Environmental Management	36,897.80	0	0	0	Ongoing	100%
VPA Reserve - Kudderee Ave Pottsville	Schedule 1 (Cl 1.1 & Cl 8)	Restoration works on Environmental Management Land	Environmental Management	9,666.93	0	0	0	Ongoing	100%
Total				64,437.31	0.00	0.00			

Note: This report has been prepared in accordance with Division 4 Part 7 of the *Environmental Planning and Assessment Act 2021*.

Planning, environment and public health

Companion Animals Act and Regulations

The following statement sets out Councils Rangers Section activities for the 2022–23 year in accordance with section 428 of the *Local Government Act 1993* and the NSW Governments 'Guideline on the Exercise of Functions under the Companion Animals Act'.

Lodgement of pound data collection forms with OLG (Survey of council seizures of cats and dogs)

Dogs	Cats
Impounded	102
Returned to owner	58
Rehomed	0
Other organisation	26
Euthanased	23
	118
	23
	0
	48
	44

Lodgement of data about dog attacks with OLG

For the 2022–2023 year, Council received 151 reported alleged dog attacks. Following investigation, 76 attacks were substantiated and reported to the Office of Local Government.

Amount of funding spent on companion animal management and activities.

Having regard to the administrative and operational needs that relate to animal management, it is estimated that these activities account for 70 percent of annual expenditure for the Rangers Team. In this regard, the following is the estimated funding spent for the 2022–2023 year:

Salaries	\$596,429.07
Pound expenses	\$58,072.14
Signage	\$1,239.68
Vehicles	\$75,665.58
Total	\$731,406.47

1. Community education programs carried out and strategies the council has in place to promote and assist the desexing of dogs and cats.
 - Council has a formal agreement with Friends of the Pound, a registered not for profit organisation that assists in the rehoming of cats and dogs that are impounded. As part of this agreement, Council continues to fund all expenses associated with the desexing of animals prior to them being rehomed.
 - All registration notices issued by Council include the Office of Local Government fact sheet advising as to discounted registration rates for de-sexed pets.

The Tweed Shire Council website includes information regarding the benefits of desexing your pet; and advising as to the discount on registration fees applicable if your pet is desexed – tweed.nsw.gov.au/microchipping-pet-registration#desexing

2. Strategies in place for complying with the requirement under section 64 of the *Companion Animals Act* to seek alternatives to euthanasia for unclaimed animals.

In relation to seized and surrendered animals, Council continues to liaise with the Office of Local Government including with respect to the use of approved breed and temperament assessors where required.

Council has a formal agreement with Friends of the Pound, a registered not for profit organisation that assists in the rehoming of cats and dogs that are impounded.

To ensure that all Council procedures comply with the requirements of section 64 of the *Companion Animals Act*, Council has this year sought independent external legal advice in relation to the application of and processes associated with, sections 64 and 64A of the Act. This includes consideration as to alternative action in accordance with sections 64(5) and 64A(2) of the Act.

Off-leash areas provided in the council area

There are a total of 12 approved off-leash dog parks in Tweed Shire parks and reserves. There are a further 4 approved dog off-leash exercise areas on Tweed coast beaches.

Information about off-leash dog parks and exercise areas including information sheets and an interactive mapping tool is available via the Tweed Shire Council website at tweed.nsw.gov.au/where-can-i-walk-my-dog

Swimming Pools Act

The following swimming pool inspections were carried out during 2021-22:

Description	Number
Inspections of tourist and visitor accommodation	2
Inspections of premises with more than 2 dwellings	2
Inspections that resulted in issuance a certificate of compliance under section 22D of the Act	143
Inspections that resulted in issuance a certificate of non-compliance under clause 21 of the Regulation	150

Fisheries Management Act

Tweed Shire Council is not identified in any recovery or threat abatement plan under the Act as responsible for implementation of measures included in the plan.

Council has an ongoing role in implementation of actions from the NSW Fisheries Management Act 1994 Threat abatement plan – Removal of large woody debris from NSW rivers and streams.

Council is proactive in revegetation of river banks throughout the Tweed Shire with native riparian species. Council also undertakes erosion control projects that incorporate large woody debris.

Crown Reserves Improvement Fund

The Crown Reserves Improvement Fund Program (CRIFP) supports Crown land managers (CLMs) by providing funding for repairs and maintenance projects, pest and weed control, new recreational infrastructure or environmental initiatives.

Council was a successful applicant for the 2022–23 funding round with the following projects:

Application no.	Reserve name	Reserve type	Activity description	Grant amount (\$)
A220960	Tweed Coast Reserve	Local Parks & Reserves	Control of wild dogs, foxes, feral cats, rabbits and hares at Tweed Coast Reserve	43,112

Governance, risk and privacy

External bodies delegated functions by Council

The following external bodies are delegated to exercise functions of Council:

External Body	Function
The Tweed Tourism Co.	Tourism and development in the Tweed
Rous County Council	Weed control

Companies of which Council participated or held a controlling interest

Council did not participate or hold a controlling interest in any corporation during the financial year.

Statement of partnerships, trusts, joint ventures, syndicates or other bodies

Following are details of all partnerships, trusts, joint ventures, syndicates or other bodies in which the council participated or held a controlling interest.

Organisation	Purpose of joint venture
Arts Northern Rivers	A contributing Council to a not for profit organisation partnered with State and Commonwealth Governments, Regional Arts NSW, Byron Shire Council, Clarence Valley Council, Kyogle Council, Lismore Council and Richmond Valley Council.
Northern Rivers Joint Organisation	Joint organisation comprised of member councils Tweed Shire, Ballina Shire, Byron Shire, Lismore City Council, Richmond Valley Council and Kyogle Council which is a body corporate proclaimed under the Local Government Act.
Australian Coastal Councils Association Inc.	Was established in 2004 as a national body to represent the interests of coastal councils and communities experiencing the effects of rapid population and tourism growth.
Local Government NSW (LGNSW)	Is a peak body for local government in New South Wales. It represents the views of councils through presenting council views to governments, promoting local government to the community and providing specialist advice and services.
North East Weight Load Group (NEWLOG)	A joint venture with other North Coast Council's to control overloading of vehicles on local roads.
North East Waste Forum	Whose objective is to identify common problems and issues in waste minimisation and management for the Northern Rivers Region.
Richmond-Tweed Regional Library	A joint funding relationship through the Richmond-Tweed Regional Library (involving Lismore, Ballina, Byron and Tweed Councils) to provide library services to the shire.
State Cover	Self insurance pool covering workers compensation. The scheme established by the Local Government and Shire Association, consists of most Council's through the State of New South Wales.
Statewide Mutual	A self insurance pool covering public liability and professional indemnity insurance. The scheme established by the Local Government and Shire Association consists of most Council's throughout the state of New South Wales. Its purpose is to reduce insurance costs to members.
State Forests of NSW	A joint venture hardwood plantation with New South Wales State Forests.
Tweed Coolangatta Crime Prevention Action Team	A joint venture between Tweed Shire Council and Gold Coast City Council and other relevant State and Non-Government Organisations ('NGO') to advise on crime prevention matters.
Currumbin Wildlife Hospital (entity name: National Trust of Australia (Queensland) Limited)	A memorandum of understanding between National Trust of Australia (Queensland) Limited and Tweed Shire Council in relation to the operation of the Tweed Coast Koala Research Hub at Lomandra Avenue, Pottsville.
Jiggar Pty Ltd	A cost sharing agreement for the apportionment of expenditure between Jiggar Pty Ltd and Tweed Shire Council associated with obtaining development approval for a 31 lot industrial subdivision at Quarry Road, Murwillumbah.
Wardrop Valley Pty Ltd and Tokara Pty Ltd	A cost sharing agreement for the apportionment of expenditure between Wardrop Valley Pty Ltd, Tokara Pty Ltd and Tweed Shire Council associated with a Planning Proposal over land at Wardrop Valley known as Potential Employment Lands Area 6 (PEL Area 6).

Government Information (Public Access) Act 2009 NSW

Review of proactive release program – Clause 8A

Details of the review carried out under section 7(3) of the Government Information (Public Access) Act 2009 (NSW), ('GIPA') during the reporting year and the details of any information made publicly available by the Council as a result of the review.

Reviews carried out by the agency	Yes
Information made publicly available by the agency	No

Number of access applications received – Clause 8B

The total number of access applications received by the Council during the reporting year (including withdrawn applications but not including invalid applications).

Total number of application received	43
--------------------------------------	----

Number of refused applications for Schedule 1 information – Clause 8C

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

Number of applications refused	0
--------------------------------	---

Schedule 2: Statistical information about access applications.

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

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn	Total	% of total
Media	0	0	0	0	0	0	0	0	0	0
Members of Parliament	0	0	0	0	0	0	0	0	0	0
Private sector business	4	0	0	0	0	0	0	0	4	9
Not for profit organisations or community groups	0	1	0	0	0	0	0	0	1	2
Members of the public (application by legal representative)	7	6	0	0	0	0	0	1	14	33
Members of the public (other)	6	13	0	1	1	3	0	0	24	56
Total	17	20	0	1	1	3	0	1	43	
% of total	40	47	0	2	2	7	0	2		

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

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

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn	Total	% of total
Personal information applications*	0	0	0	0	0	0	0	0	0	0
Access applications (other than personal information applications)	17	20	0	1	1	3	0	1	43	100
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0	0	0
Total	17	20	0	1	1	3	0	1	43	
% of total	40	47	0	2	2	7	0	2		

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

Table C: Invalid applications.

Reason for invalidity	Number of applications	% of total
Application does not comply with formal requirements (section 41 of the Act)	1	100
Application is for excluded information of the agency (section 43 of the Act)	0	0
Application contravenes restraint order (section 110 of the Act)	0	0
Total number of invalid applications received	1	100
Invalid applications that subsequently became valid applications	0	0

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

	Number of times consideration used*	% of total
Overriding secrecy laws	0	0
Cabinet information	0	0
Executive Council information	0	0
Contempt	0	0
Legal professional privilege	0	0
Excluded information	0	0
Documents affecting law enforcement and public safety	0	0
Transport safety	0	0
Adoption	0	0
Care and protection of children	0	0
Ministerial code of conduct	0	0
Aboriginal and environmental heritage	0	0
Total	0	

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

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

	Number of times consideration used*	% of total
Responsible and effective government	2	10
Law enforcement and security	1	5
Individual rights, judicial processes and natural justice	16	80
Business interests of agencies and other persons	1	5
Environment, culture, economy and general matters	0	0
Secrecy provisions	0	0
Exempt documents under interstate Freedom of Information legislation	0	0
Total	20	

Table F: Timeliness.

	Number of applications	% of total
Decided within the statutory timeframe (20 days plus any extensions)	41	98
Decided after 35 days (by agreement with applicant)	1	2
Not decided within time (deemed refusal)	0	0
Total	42	

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

	Decision varied	Decision upheld	Total	% of total
Internal review	1	1	2	33
Review by Information Commissioner*	2	0	2	33
Internal review following recommendation under section 93 of Act	1	0	1	17
Review by NCAT	1	0	1	17
Total	5	1	6	
% of total	83	17		

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

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

	Number of applications for review	% of total
Applications by access applicants	6	100
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0	0
Total	6	

Table I: Applications transferred to other agencies.

	Number of applications transferred	% of total
Agency initiated transfers	0	0
Applicant initiated transfers	0	0
Total	0	

Public Interest Disclosures

1. Commentary on Public Interest Disclosure (PID) Obligations

Under the Public Interest Disclosure Regulation, Tweed Shire Council provides the following comments in relation to the following two areas.

1.1 Whether the public authority has an internal reporting policy in place.

Tweed Shire Council on 19 February 2015 adopted its "Internal Reporting (Public Interest Disclosures) version 1.1" policy which is accessible on its web page at tweed.nsw.gov.au/policies

1.2 What actions the head of the public authority has taken to ensure his or her staff awareness responsibilities under section 6E(1)(b) of the PID Act have been met.

When new staff are inducted into the organisation they are informed of this Policy and Council's code of Conduct.

2. Statistical information on PIDs

	Made by public officials performing their day to day functions	Under a statutory or other legal obligation	All other PIDs
Number of public officials who made PIDs directly	Nil	Nil	Nil
Number of PIDs received	Nil	Nil	Nil
Of PIDs received, number primarily about:			
Corrupt conduct	Nil	Nil	Nil
Maladministration	Nil	Nil	Nil
Serious and substantial waste	Nil	Nil	Nil
Government information contravention	Nil	Nil	Nil
Local government pecuniary interest contravention	Nil	Nil	Nil
Number of PIDs finalised	N/A		



400
MEDIUM



An aerial photograph showing a coastal town with a white sandy beach and turquoise ocean. The foreground is dominated by large, rectangular agricultural fields in various stages of cultivation, with some appearing as dark brown soil and others as green crops. A road winds through the fields towards the town. The sky is clear and blue.

Section 3: *Financial statements*

General purpose financial statements for the year ended 30 June 2023

Contents	Page
Understanding Council's Financial Statements	147
Statement by Councillors and Management	148
Primary Financial Statements:	
Income Statement	149
Statement of Comprehensive Income	150
Statement of Financial Position	151
Statement of Changes in Equity	152
Statement of Cash Flows	153
Notes to the Financial Statements	154
Independent Auditor's Reports:	
On the Financial Statements (Sect 417 [2])	230
On the Financial Statements (Sect 417 [3])	233

Overview

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

Civic and Cultural Centre
10-14 Tumbulgum Road
Murwillumbah NSW 2484

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

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

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

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

Understanding Council's Financial Statements

About the Auditor's Reports

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

In NSW the Auditor provides 2 audit reports:

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

About the Councillor and Management Statement

The financial statements must include an opinion by councillors and management as 'presenting fairly' Council's financial results for the year and – ensuring both responsibility for and ownership of the financial statements.

About the Notes to the Financial Statements

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

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. The Income Statement

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

2. The Statement of Comprehensive Income

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

3. The Statement of Financial Position

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

4. The Statement of Changes in Equity

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

5. The Statement of Cash Flows

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

Introduction

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

What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2023.

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

Who uses the Financial Statements?

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

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

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

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:

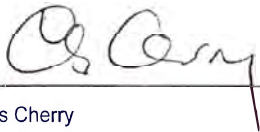
- the *Local Government Act 1993* and the regulations made thereunder,
- the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

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

- present fairly 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 26 October 2023.



Chris Cherry
Mayor
26 October 2023



Meredith Dennis
Deputy Mayor
26 October 2023



Troy Green
General Manager
26 October 2023



Michael Chorlton
Responsible Accounting Officer
26 October 2023

Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Net operating result for the year – from Income Statement		69,337	27,770
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	205,791	163,010
Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment	C1-7	8,062	(8,129)
Other comprehensive income – joint ventures and associates	D2-2	1	(1)
Total items which will not be reclassified subsequently to the operating result		213,854	154,880
Total other comprehensive income for the year		213,854	154,880
Total comprehensive income for the year attributable to Council		283,191	182,650

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

Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	2022
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	54,787	31,005
Investments	C1-2	275,444	190,999
Receivables	C1-4	18,391	15,090
Inventories	C1-5	961	854
Contract assets and contract cost assets	C1-6	6,122	3,730
Other	C1-9	604	637
Total current assets		356,309	242,315
Non-current assets			
Investments	C1-2	141,217	215,953
Receivables	C1-4	430	480
Inventories	C1-5	9,830	2,839
Infrastructure, property, plant and equipment (IPPE)	C1-7	3,378,713	3,143,384
Intangible assets	C1-8	1,023	1,323
Right of use assets	C2-1	258	269
Investments accounted for using the equity method	D2-1,D2-2	1,566	1,303
Total non-current assets		3,533,037	3,365,551
Total assets		3,889,346	3,607,866
LIABILITIES			
Current liabilities			
Payables	C3-1	27,985	23,236
Contract liabilities	C3-2	10,604	11,301
Lease liabilities	C2-1	71	59
Borrowings	C3-3	7,708	7,664
Employee benefit provisions	C3-4	20,586	20,759
Provisions	C3-5	192	200
Total current liabilities		67,146	63,219
Non-current liabilities			
Payables	C3-1	681	744
Lease liabilities	C2-1	204	229
Borrowings	C3-3	107,742	113,170
Employee benefit provisions	C3-4	1,751	2,516
Provisions	C3-5	7,081	6,438
Total non-current liabilities		117,459	123,097
Total liabilities		184,605	186,316
Net assets		3,704,741	3,421,550
EQUITY			
Accumulated surplus	C4-1	1,660,316	1,590,978
IPPE revaluation reserve	C4-1	2,044,425	1,830,572
Council equity interest		3,704,741	3,421,550
Total equity		3,704,741	3,421,550

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

Statement of Changes in Equity

for the year ended 30 June 2023

	Notes	2023			2022		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		1,590,978	1,830,572	3,421,550	1,563,209	1,675,691	3,238,900
Net operating result for the year		69,337	–	69,337	27,770	–	27,770
Net operating result for the period		69,337	–	69,337	27,770	–	27,770
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	205,791	205,791	–	163,010	163,010
– Impairment (loss) reversal relating to IPP&E	C1-7	–	8,062	8,062	–	(8,129)	(8,129)
Joint ventures and associates	D2-2	1	–	1	(1)	–	(1)
Other comprehensive income		1	213,853	213,854	(1)	154,881	154,880
Total comprehensive income		69,338	213,853	283,191	27,769	154,881	182,650
Closing balance at 30 June		1,660,316	2,044,425	3,704,741	1,590,978	1,830,572	3,421,550

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

Statement of Cash Flows

for the year ended 30 June 2023

Original unaudited budget 2023	\$ '000	Notes	Actual 2023	Actual 2022
Cash flows from operating activities				
<i>Receipts:</i>				
130,241	Rates and annual charges		130,515	125,365
54,102	User charges and fees		58,758	50,870
6,255	Interest received		9,905	4,622
27,758	Grants and contributions		104,727	50,688
2,167	Other		2,379	1,256
<i>Payments:</i>				
(58,711)	Payments to employees		(64,580)	(62,889)
(59,323)	Payments for materials and services		(114,670)	(80,345)
(7,975)	Borrowing costs		(8,089)	(8,745)
(100)	Bonds, deposits and retentions refunded		(108)	(56)
(16,378)	Other		4,908	2,113
78,036	Net cash flows from operating activities	G1-1	123,745	82,879
Cash flows from investing activities				
<i>Receipts:</i>				
–	Sale of investments		242,210	256,500
1,558	Proceeds from sale of IPPE		997	1,105
–	Deferred debtors receipts		68	9
<i>Payments:</i>				
(20,747)	Purchase of investments		(243,530)	(274,820)
–	Acquisition of term deposits		(8,032)	(4,522)
(56,909)	Payments for IPPE		(83,018)	(49,526)
–	Purchase of real estate assets		(3,056)	(2,839)
–	Purchase of intangible assets		(96)	(260)
–	Deferred debtors and advances made		(47)	(30)
(140)	Other investing activity payments		–	–
(76,238)	Net cash flows from investing activities		(94,504)	(74,383)
Cash flows from financing activities				
<i>Receipts:</i>				
6,276	Proceeds from borrowings		2,276	2,366
<i>Payments:</i>				
(7,700)	Repayment of borrowings		(7,660)	(7,134)
–	Principal component of lease payments		(75)	(73)
(1,424)	Net cash flows from financing activities		(5,459)	(4,841)
374	Net change in cash and cash equivalents		23,782	3,655
18,000	Cash and cash equivalents at beginning of year		31,005	27,350
18,374	Cash and cash equivalents at end of year	C1-1	54,787	31,005
406,351	plus: Investments on hand at end of year	C1-2	416,661	406,952
424,725	Total cash, cash equivalents and investments		471,448	437,957

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

Contents for the notes to the Financial Statements for the year ended 30 June 2023

A About Council and these financial statements	156
A1-1 Basis of preparation	156
B Financial Performance	159
B1 Functions or activities	159
B1-1 Functions or activities – income, expenses and assets	159
B1-2 Components of functions or activities	160
B2 Sources of income	161
B2-1 Rates and annual charges	161
B2-2 User charges and fees	162
B2-3 Other revenues	163
B2-4 Grants and contributions	164
B2-5 Interest and investment income	168
B2-6 Other income	168
B3 Costs of providing services	169
B3-1 Employee benefits and on-costs	169
B3-2 Materials and services	169
B3-3 Borrowing costs	170
B3-4 Depreciation, amortisation and impairment of non-financial assets	171
B3-5 Other expenses	173
B4 Gains or losses	174
B4-1 Gain or loss from the disposal, replacement and de-recognition of assets	174
B5 Performance against budget	175
B5-1 Material budget variations	175
C Financial position	177
C1 Assets we manage	177
C1-1 Cash and cash equivalents	177
C1-2 Financial investments	177
C1-3 Restricted and allocated cash, cash equivalents and investments	179
C1-4 Receivables	181
C1-5 Inventories	182
C1-6 Contract assets and Contract cost assets	183
C1-7 Infrastructure, property, plant and equipment	184
C1-8 Intangible assets	189
C1-9 Other	189
C2 Leasing activities	191
C2-1 Council as a lessee	191
C2-2 Council as a lessor	193
C3 Liabilities of Council	195
C3-1 Payables	195
C3-2 Contract Liabilities	196
C3-3 Borrowings	197
C3-4 Employee benefit provisions	199

Contents for the notes to the Financial Statements for the year ended 30 June 2023

C3-5 Provisions	200
C4 Reserves	202
C4-1 Nature and purpose of reserves	202
D Council structure	203
D1 Results by fund	203
D1-1 Income Statement by fund	203
D1-2 Statement of Financial Position by fund	204
D2 Interests in other entities	205
D2-1 Interests in associates	205
D2-2 Subsidiaries, joint arrangements and associates not recognised	205
E Risks and accounting uncertainties	206
E1-1 Risks relating to financial instruments held	206
E2-1 Fair value measurement	209
E3-1 Contingencies	215
F People and relationships	217
F1 Related party disclosures	217
F1-1 Key management personnel (KMP)	217
F1-2 Councillor and Mayoral fees and associated expenses	218
F2 Other relationships	218
F2-1 Audit fees	218
G Other matters	219
G1-1 Statement of Cash Flows information	219
G2-1 Commitments	220
G3-1 Events occurring after the reporting date	220
G4 Changes from prior year statements	220
G4-1 Changes in accounting estimates	220
G5 Statement of developer contributions as at 30 June 2023	221
G5-1 Summary of developer contributions	221
G5-2 Developer contributions by plan	221
G6 Statement of performance measures	224
G6-1 Statement of performance measures – consolidated results	224
G6-2 Statement of performance measures by fund	225
H Additional Council disclosures (unaudited)	227
H1-1 Statement of performance measures – consolidated results (graphs)	227
H1-2 Council information and contact details	229

A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 26 October 2023. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

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

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

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (NSW)* and Regulations, 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.

Unless otherwise indicated, all amounts disclosed in the financial statements are actual amounts. Specific budgetary amounts have been included for comparative analysis (to actuals) in the following reports and notes:

- Income Statement
- Statement of Cash Flows
- Note B5-1 – Material budget variations

and are clearly marked.

Historical cost convention

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

Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying 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 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) fair values of infrastructure, property, plant and equipment – refer Note C1-7
- (ii) tip remediation provisions – refer Note C3-5
- (iii) employee benefit provisions – refer Note C3-4.

Significant judgements in applying the Council's accounting policies

- i. Impairment of receivables – refer Note C1-4.
- ii. Determination of whether performance obligations are sufficiently specific and whether the contract is within the scope of AASB 15 *Revenue from Contracts with Customers* and / or AASB 1058 *Income of Not-for-Profit Entities* – refer to Notes B2-2 – B2-4.
- iii. Determination of the lease term, discount rate (when not implicit in the lease) and whether an arrangement contains a lease – refer to Note C2-1.

A1-1 Basis of preparation (continued)

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 Council's Consolidated Fund unless it is required to be held in Council's Trust Fund.

The Consolidated Fund has been included in the financial statements of Council.

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

- General Purpose Operations
- Water Supply
- Sewerage Service
- Tweed Holiday Parks

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 Council in trust which must be applied only for the purposes of, or in accordance with, the trusts relating to those monies.

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

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

Goods and Services Tax (GST)

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

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

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

Volunteer services

Council utilises volunteers for customer service functions at art galleries and museums. As volunteers do not undergo a selection or performance appraisal process, and each volunteer would have differing levels of skills and abilities, the value of their services cannot be measured reliably. Whilst volunteers provide a valuable service, there is no evidence that had those services not been donated, that Council would have purchased those services to a full or partial extent.

New accounting standards and interpretations issued but not yet effective

New accounting standards and interpretations issued but not yet effective

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

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

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

New accounting standards adopted during the year

During the year Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective for the first time at 30 June 2023.

A1-1 Basis of preparation (continued)

Those newly adopted standards which had a material impact on Council's reported financial position, financial performance and/or associated financial statement disclosures are further discussed in Note G4-1.

B Financial Performance

B1 Functions or activities

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

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

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
Functions or activities										
Environment management	2,929	2,567	4,187	4,180	(1,258)	(1,613)	2,651	2,448	41,311	46,314
Environment impact	33,685	30,251	23,135	22,890	10,550	7,361	3,255	2,487	27,557	29,979
Water supply and Wastewater services	82,230	72,596	62,952	57,269	19,278	15,327	8,191	5,679	1,388,888	1,296,335
Road and Active Transport network	38,952	19,015	66,615	42,970	(27,663)	(23,955)	38,791	18,624	1,212,434	1,123,855
Safe places	7,305	5,872	11,966	10,330	(4,661)	(4,458)	2,250	705	1,027	2,422
Natural disasters and climate change mitigation	37,149	10,035	9,408	8,173	27,741	1,862	37,077	10,166	255,674	236,703
Caring community	4,344	2,999	4,777	4,311	(433)	(1,312)	2,889	1,973	49,666	29,524
Healthy Active community	11,096	8,354	21,361	19,683	(10,265)	(11,329)	6,592	4,359	310,990	182,713
Vibrant community	12,757	8,868	17,736	14,432	(4,979)	(5,564)	1,295	694	155,121	201,512
Sustainable local economy	360	480	396	532	(36)	(52)	232	407	78,985	115,349
Future planning	87,147	79,435	7,771	9,239	79,376	70,196	12,031	10,579	267,626	239,605
Engagement for a better tomorrow	41	34	8,720	6,335	(8,679)	(6,301)	–	–	23	587
Support services	804	1,745	10,438	14,137	(9,634)	(12,392)	39	308	100,044	102,968
Total functions and activities	318,799	242,251	249,462	214,481	69,337	27,770	115,293	58,429	3,889,346	3,607,866

B1-2 Components of functions or activities

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

Environment management

Biodiversity, Bushland, Coastal, Pest animal and Waterways management.

Environment impact

Environmental sustainability, Sustainable agriculture, Resource recovery and Waste disposal.

Water supply and Wastewater services

Water supply, Wastewater services and Tweed Laboratory services.

Road and Active Transport network

Roads and traffic, Footpaths & bike paths

Safe places

Animal management, Building certification, Compliance, Development assessment, Development engineering and subdivision assessment, Environmental health.

Natural disasters and climate change mitigation

Floodplain, Local emergency and Stormwater management,

Caring community

Cemeteries, Community care, Community development

Healthy Active community

Aquatic centres, Parks and gardens, Sporting fields, Lifeguard services, Public toilets.

Vibrant community

Art gallery, Auditoria, Holiday parks, Libraries, Museums, Rail trail, Tourism, Events

Sustainable local economy

Business enterprise, Business support, Employment lands.

Future planning

Financial services, Strategic land use planning

Engagement for a better tomorrow

Communications and engagement, Councillor and Civic business, Contact centre and Customer experience.

Support services

Construction, Work health and safety, Procurement services, Design services, Information technology, Property and legal services, Governance, Internal audit, Human resources, Plant and materials.

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2023	2022
Ordinary rates		
Residential	58,613	56,781
Farmland	3,150	3,119
Business	5,966	5,686
Less: pensioner rebates (mandatory)	(1,697)	(1,740)
Rates levied to ratepayers	66,032	63,846
Pensioner rate subsidies received	933	957
Total ordinary rates	66,965	64,803
Special rates		
Koala Beach	91	89
Cobaki Lakes	628	511
Kings Forest	1,179	1,090
Total special rates	1,898	1,690
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	17,702	16,901
Water supply services	7,369	7,121
Sewerage services	32,693	32,239
Waste management services (non-domestic)	3,433	3,301
Less: pensioner rebates (mandatory)	(1,564)	(1,650)
Annual charges levied	59,633	57,912
Pensioner annual charges subsidies received:		
– Water	358	367
– Sewerage	347	354
– Domestic waste management	185	186
Total annual charges	60,523	58,819
Total rates and annual charges	129,386	125,312

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

Accounting policy

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

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

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

B2-2 User charges and fees

\$ '000	Timing	2023	2022
Specific user charges (per s502 - specific 'actual use' charges)			
Domestic waste management services	2	861	771
Water supply services	2	23,636	21,506
Sewerage services	2	3,293	3,349
Waste management services (non-domestic)	2	6,045	5,462
Total specific user charges		33,835	31,088
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s608)			
Private works – section 67	2	159	42
Section 603 certificates	2	188	235
Town planning	2	1,391	1,452
Animal control	2	120	135
Health approvals	2	792	830
Building	2	1,316	1,436
Total fees and charges – statutory/regulatory		3,966	4,130
(ii) Fees and charges – other (incl. general user charges (per s608))			
Aerodrome	2	55	47
Caravan parks	2	12,791	9,357
Cemeteries	2	1,103	813
Leaseback fees – Council vehicles	2	397	408
Library and art gallery	2	486	366
Parking fees	2	8	6
Water connection fees	2	345	349
Beach vehicles	2	17	18
Parks and gardens	2	122	103
Pools	2	2,189	1,434
Sewer/drainage	2	496	475
Other	2	1,035	1,564
Sportsgrounds	2	122	70
Tweed laboratory	2	734	632
Total fees and charges – other		19,900	15,642
Total other user charges and fees		23,866	19,772
Total user charges and fees		57,701	50,860
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		–	–
User charges and fees recognised at a point in time (2)		57,701	50,860
Total user charges and fees		57,701	50,860

Accounting policy

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

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

Where an upfront fee is charged such as membership fees for the leisure centre the fee is recognised on a straight-line basis over the expected life of the membership.

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

B2-3 Other revenues

\$ '000	Timing	2023	2022
Fines – parking	2	291	457
Fines – other	2	143	92
Legal fees recovery – rates and charges (extra charges)	2	52	3
Legal fees recovery – other	2	234	1
Diesel rebate	2	180	177
Short-term rent and facilities hire	2	879	664
Insurance claims recoveries	2	238	547
Other	2	661	653
Total other revenue		2,678	2,594
Timing of revenue recognition for other revenue			
Other revenue recognised over time (1)		–	–
Other revenue recognised at a point in time (2)		2,678	2,594
Total other revenue		2,678	2,594

Accounting policy for other revenue

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

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

Fines are recognised as revenue when the payment is received.

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	Timing	Operating 2023	Operating 2022	Capital 2023	Capital 2022
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	2	2,148	4,169	–	–
Financial assistance – local roads component	2	921	1,623	–	–
Payment in advance - future year allocation					
Financial assistance – general component	2	9,133	6,401	–	–
Financial assistance – local roads component	2	3,665	2,503	–	–
Amount recognised as income during current year		15,867	14,696	–	–
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Water supplies	2	–	49	148	325
Sewerage services	2	–	–	205	–
Bushfire and emergency services	2	234	427	696	–
Community centres	1	–	–	800	–
Library	2	343	320	195	–
Other waste and sustainability improvement	2	–	122	–	–
Art gallery	2	100	103	–	–
Community service	2	863	1,057	–	–
Cycleways/walkways	1	200	–	10,356	657
Street lighting	2	159	474	–	–
Environment (incl. coastal/estuary management)	1/2	1,479	754	1,625	961
Museums	2	90	90	–	–
Positions funded by other govt. dept	2	44	179	–	–
Transport (other roads and bridges funding)	1/2	36,589	5,720	6,209	5,712
Other specific grants	1/2	3,829	3,683	965	5,203
Community services	2	–	531	–	–
Recreation and culture	1	1,936	–	2,793	295
Transport for NSW contributions (regional roads, block grant)	2	2,364	2,317	152	152
Sewerage (excl. section 64 contributions)	2	–	444	–	–
Water supplies (excl. section 64 contributions)	2	–	372	–	–
Other contributions	2	–	665	–	12
Roads	1	2,205	–	5,794	468
Total special purpose grants and non-developer contributions – cash		50,435	17,307	29,938	13,785
Non-cash contributions					
Recreation and culture	2	–	–	–	1,000
Sewerage (excl. section 64 contributions)	2	–	–	1,711	844
Water supplies (excl. section 64 contributions)	2	–	–	567	1,220
Art gallery	2	–	–	456	146
Dedications (other than by s7.11) – land	2	–	–	33	602
Dedications (other than by s7.11) – drainage	2	–	–	176	967
Dedications (other than by s7.11) – land under roads	2	–	–	39	26
Dedications (other than by s7.11) – open space	2	–	–	–	25
Dedications (other than by s7.11) – roads	2	–	–	5,184	2,370
Total other contributions – non-cash		–	–	8,166	7,200
Total special purpose grants and non-developer contributions (tied)		50,435	17,307	38,104	20,985

B2-4 Grants and contributions (continued)

\$ '000	Timing	Operating 2023	Operating 2022	Capital 2023	Capital 2022
Total grants and non-developer contributions		66,302	32,003	38,104	20,985
Comprising:					
– Commonwealth funding		18,528	19,268	4,264	4,555
– State funding		45,584	12,138	24,800	5,996
– Other funding		2,190	597	9,040	10,434
		66,302	32,003	38,104	20,985

B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Notes	Timing	Operating 2023	Operating 2022	Capital 2023	Capital 2022
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):	G5					
Cash contributions						
S 7.11 – contributions towards amenities/services		2	–	–	6,100	3,141
S 64 – water supply contributions		2	–	–	2,561	1,243
S 64 – sewerage service contributions		2	–	–	2,226	1,057
Total developer contributions – cash			–	–	10,887	5,441
Total developer contributions			–	–	10,887	5,441
Total grants and contributions			66,302	32,003	48,991	26,426
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)			4,341	–	28,785	13,785
Grants and contributions recognised at a point in time (2)			61,961	32,003	20,206	12,641
Total grants and contributions			66,302	32,003	48,991	26,426

Unspent grants and contributions

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

\$ '000	Operating 2023	Operating 2022	Capital 2023	Capital 2022
Grants				
Unspent funds at 1 July	6,988	3,418	4,202	6,814
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	17,026	5,017	–	–
Add: Funds received and not recognised as revenue in the current year	–	–	3,974	2,580
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(1,628)	(1,447)	–	–
Less: Funds received in prior year but revenue recognised and funds spent in current year	–	–	(2,912)	(5,192)
Unspent funds at 30 June	22,386	6,988	5,264	4,202
Contributions				
Unspent funds at 1 July	–	–	57,233	54,695
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	–	–	7,080	3,680
Add: contributions received and not recognised as revenue in the current year	–	–	–	–
Add: contributions recognised as income in the current period obtained in respect of	–	–	–	–

B2-4 Grants and contributions (continued)

\$ '000	Operating 2023	Operating 2022	Capital 2023	Capital 2022
a future rating identified by Council for the purpose of establishing a rate	–	–	–	–
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	–	–	(1,586)	(1,142)
Unspent contributions at 30 June	–	–	62,727	57,233

Accounting policy

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 meeting planning and construction milestones for most projects. 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	2023	2022
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	401	366
– Cash and investments	12,209	4,211
– Deferred debtors	2	2
Finance income on the net investment in the lease	–	–
Total interest and investment income (losses)	12,612	4,579
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	220	182
General Council cash and investments	4,715	1,098
Restricted investments/funds – external:		
Development contributions		
– Section 7.11	1,325	502
Water fund operations	1,759	473
Sewerage fund operations	3,450	1,723
Domestic waste management operations	397	280
Restricted investments/funds – internal:		
Internally restricted assets	746	321
Total interest and investment income	12,612	4,579

Accounting policy

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

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

B2-6 Other income

\$ '000	Notes	2023	2022
Fair value increment on investments through profit and loss			
Fair value increment on investments through profit and loss		356	–
Total fair value increment on investments through profit and loss	C1-9	356	–
Rental income			
Rental Income		511	347
Total rental income	C2-2	511	347
Net share of interests in joint ventures and associates using the equity method			
Joint ventures	D2-1	262	130
Total other income		1,129	477

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2023	2022
Salaries and wages	50,819	49,495
Travel expenses	87	71
Employee leave entitlements (ELE)	9,628	8,825
Superannuation	6,433	6,242
Workers' compensation insurance	1,895	1,149
Fringe benefit tax (FBT)	177	155
Payroll tax	1,162	928
Training costs (other than salaries and wages)	551	264
Other	261	162
Total employee costs	71,013	67,291
Less: capitalised costs	(7,499)	(6,884)
Total employee costs expensed	63,514	60,407

Accounting policy

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

Retirement benefit obligations

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

Superannuation plans

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

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

B3-2 Materials and services

\$ '000	Notes	2023	2022
Raw materials and consumables ¹		92,868	65,909
Audit Fees	F2-1	114	118
Councillor and Mayoral fees and associated expenses	F1-2	269	235
Electricity		5,096	5,201
Insurance		2,585	2,226
Street lighting		846	737
Telephone and communications		445	419
Other expenses		–	1
Legal expenses: planning and development		2,614	1,399
Legal expenses: other		246	351
Expenses from short-term leases		–	5
Expenses from leases of low value assets		498	394
Expenses from Peppercorn leases		–	1
Total materials and services		105,581	76,996

Accounting policy

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

(1) The current year increase in raw materials and consumables was driven by flood recovery related expenditure.

B3-3 Borrowing costs

\$ '000	Notes	2023	2022
(i) Interest bearing liability costs			
Interest on leases		6	6
Interest on overdraft		1	–
Interest on loans		8,056	8,429
Total interest bearing liability costs		8,063	8,435
(ii) Other borrowing costs			
Amortisation of discounts and premiums:			
- Remediation liabilities	C3-5	649	(83)
Total other borrowing costs		649	(83)
Total borrowing costs expensed		8,712	8,352

Accounting policy

Borrowing costs incurred for the construction of any qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed as incurred.

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

\$ '000	Notes	2023	2022
Depreciation and amortisation			
Plant and equipment		3,064	3,200
Office equipment		215	172
Furniture and fittings		149	145
Infrastructure:	C1-7		
– Buildings		3,158	2,695
– Other structures		9	13
– Roads		16,249	14,392
– Bridges		2,517	2,274
– Footpaths		875	782
– Stormwater drainage		3,017	2,708
– Water supply network		11,381	10,899
– Sewerage network		14,537	13,669
– Swimming pools		217	220
– Other open space/recreational assets		1,815	1,758
– Other infrastructure		564	524
Right of use assets	C2-1	73	76
Other assets:			
– Service Concession Asset (Organics Facility)		177	177
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C3-5,C1-7	341	334
– Quarry assets	C3-5,C1-7	39	94
Intangible assets	C1-8	396	325
Total depreciation and amortisation costs		58,793	54,457
Impairment / (reversal of impairment)			
Infrastructure:	C1-7		
– Buildings		(2,455)	2,455
– Roads		(3,392)	3,459
– Bridges		(868)	868
– Footpaths		(36)	36
– Bulk earthworks (non-depreciable)		(715)	715
– Swimming pools		(596)	596
Total gross IPPE impairment / (reversal of impairment)		(8,062)	8,129
Amounts taken through revaluation reserve	C1-7	8,062	(8,129)
Total IPPE impairment charged to Income Statement		–	–
Total depreciation, amortisation and impairment for non-financial assets		58,793	54,457

Accounting policy

Depreciation and amortisation

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

Impairment of non-financial assets

Council assets held at fair value that are not held primarily for their ability to generate net cash flow and that are deemed to be specialised are assessed on an annual basis to ensure that the carrying amount is not materially different from fair value. During this assessment, or if events or changes in circumstances indicate that they may be impaired, an impairment loss is captured.

An impairment loss is reversed to ensure the asset carrying amount is reflective of its fair value after asset remediation has occurred.

This impairment assessment process is also applied to intangible assets not yet available for use.

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

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

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).

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

B3-5 Other expenses

\$ '000	Notes	2023	2022
Fair value decrement on investments			
Fair value decrement on investments through profit and loss		–	3,758
Total Fair value decrement on investments	C1-2	–	3,758
Other			
Contributions/levies to other levels of government			
– Emergency services levy (includes FRNSW, SES, and RFS levies)		1,188	588
– Waste levy		1,123	330
– Department of Lands levy – holiday parks		621	437
Contributions to Richmond Tweed Regional Library		2,820	2,528
Donations, contributions and assistance to other organisations (Section 356)		180	159
Total other expenses		5,932	7,800

Accounting policy

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

Impairment expenses are recognised when identified.

B4 Gains or losses

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

\$ '000	Notes	2023	2022
Gain (or loss) on disposal of property (excl. investment property)			
Proceeds from disposal – property		111	–
Less: carrying amount of property assets sold/written off		<u>(704)</u>	<u>(519)</u>
Gain (or loss) on disposal		<u>(593)</u>	<u>(519)</u>
Gain (or loss) on disposal of plant and equipment			
	C1-7		
Proceeds from disposal – plant and equipment		886	1,105
Less: carrying amount of plant and equipment assets sold/written off		<u>(773)</u>	<u>(1,367)</u>
Gain (or loss) on disposal		<u>113</u>	<u>(262)</u>
Gain (or loss) on disposal of infrastructure			
	C1-7		
Less: carrying amount of infrastructure assets sold/written off		<u>(6,450)</u>	<u>(5,688)</u>
Gain (or loss) on disposal		<u>(6,450)</u>	<u>(5,688)</u>
Gain (or loss) on disposal of investments			
	C1-2		
Proceeds from disposal/redemptions/maturities – investments		242,209	256,500
Less: carrying amount of investments sold/redeemed/matured		<u>(242,209)</u>	<u>(256,500)</u>
Gain (or loss) on disposal		<u>–</u>	<u>–</u>
Net gain (or loss) from disposal of assets		<u>(6,930)</u>	<u>(6,469)</u>

Accounting policy

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

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 16 June 2022 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----	
Revenues				
Rates and annual charges	130,237	129,386	(851)	(1)% U
User charges and fees	54,012	57,701	3,689	7% F
Other revenues	2,191	2,678	487	22% F
Insurance claims/recoveries were higher than anticipated due to the February 2022 flood natural disaster.				
Operating grants and contributions	19,137	66,302	47,165	246% F
Several unbudgeted grants have been received to contribute towards repairs of flood damaged roads through the Disaster Recovery Funding Arrangements (DRFA) grant funds.				
Capital grants and contributions	8,594	48,991	40,397	470% F
An increase in urban subdivision applications has led to a greater than estimated increase in developer contributions during this period.				
Interest and investment revenue	6,464	12,612	6,148	95% F
Other income	–	1,129	1,129	∞ F
Higher returns on investments were received following the RBA's target cash rate increase from 0.85% at June 2022 to 4.10% at June 2023.				
Expenses				
Employee benefits and on-costs	60,393	63,514	(3,121)	(5)% U
Materials and services	59,367	105,581	(46,214)	(78)% U
Expenditure on materials and services was higher than budget primarily due to the level of flood recovery expenditure required.				
Borrowing costs	7,978	8,712	(734)	(9)% U
Depreciation, amortisation and impairment of non-financial assets	47,612	58,793	(11,181)	(23)% U
Actual depreciation higher due to a review of useful lives of water and sewer assets.				
Other expenses	16,381	5,932	10,449	64% F
Waste levy charges were below budget offset by a fair value decrement to investments not included in the budget.				
Net losses from disposal of assets	–	6,930	(6,930)	∞ U
This mainly includes the written down value of assets replaced for which a budget was not provided.				

B5-1 Material budget variations (continued)

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----	
Statement of cash flows				
Cash flows from operating activities	78,036	123,745	45,709	59% F
Predominantly due to the increased level of unbudgeted flood related repair grants received.				
Cash flows from investing activities	(76,238)	(94,504)	(18,266)	24% U
Largely driven by flood related renewals and replacements of infrastructure, property, plant and equipment.				
Cash flows from financing activities	(1,424)	(5,459)	(4,035)	283% U
Due to a \$4m loan borrowing for the Tweed Pound being deferred until the 2023-24 financial year.				

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2023	2022
Cash assets		
Cash on hand and at bank	17,419	1,074
Cash equivalent assets		
– Deposits at call	37,368	29,931
Total cash and cash equivalents	54,787	31,005

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	54,787	31,005
Balance as per the Statement of Cash Flows	54,787	31,005

Accounting policy

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

C1-2 Financial investments

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Debt securities at amortised cost				
Long term deposits ¹	267,901	37,901	173,270	124,500
Total	267,901	37,901	173,270	124,500
Equity securities at fair value through profit and loss				
NCD's, FRN's (with maturities > 3 months)	7,543	103,316	17,729	91,453
Total	7,543	103,316	17,729	91,453
Total financial investments	275,444	141,217	190,999	215,953
Total cash assets, cash equivalents and investments	330,231	141,217	222,004	215,953

(1) A shorter term investment position was maintained in the current financial year to take advantage of increased returns.

Accounting policy

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

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

Financial assets

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

Classification

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

- amortised cost
- fair value through profit and loss (FVTPL)

C1-2 Financial investments (continued)

- fair value through other comprehensive income – equity instrument (FVOCI-equity)

Financial assets are not reclassified subsequent to their initial recognition.

Amortised cost

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

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

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

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at fair value in the Income Statement.

Net gains or losses, including any interest or dividend income, are recognised in the Income Statement.

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

\$ '000	2023	2022
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	471,448	437,957
Less: Externally restricted cash, cash equivalents and investments	<u>(328,281)</u>	<u>(288,259)</u>
Cash, cash equivalents and investments not subject to external restrictions	143,167	149,698
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Other – security deposits	4,605	3,400
Specific purpose unexpended grants – general fund	<u>27,650</u>	<u>11,190</u>
Total External restrictions – included in liabilities	32,255	14,590
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	62,733	57,119
Water fund	4,181	3,635
Water supplies – asset replacement	72,168	70,292
Sewer fund	4,175	3,634
Sewerage services – Banora Point laboratory	1,901	1,529
Sewerage services – asset replacement	121,489	110,004
Domestic waste management	29,061	27,165
Special rate – Koala Beach	<u>318</u>	<u>291</u>
Total External restrictions – other	296,026	273,669
Total external restrictions	328,281	288,259

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

\$ '000	2023	2022
(b) Internal allocations		
Cash, cash equivalents and investments not subject to external restrictions	143,167	149,698
Less: Internally restricted cash, cash equivalents and investments	<u>(141,424)</u>	<u>(144,700)</u>
Unrestricted and unallocated cash, cash equivalents and investments	1,743	4,998
Internal allocations		
At 30 June, Council has internally allocated funds to the following:		
Tweed Holiday Parks	22,070	18,201
Employees leave entitlement	11,513	11,498
Carry over works	21,726	19,769
Unexpended loans	2,881	4,426
Asset management reserve – infrastructure	17,967	19,307
Community facilities asset management	6,405	9,420
Software and equipment – asset management	4,039	4,838
Access funding	152	139
Art gallery construction	<u>318</u>	<u>280</u>

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

\$ '000	2023	2022
Beach vehicle licence income	161	248
Catchment water quality	564	651
Insurance	500	500
Land development	619	613
Museum donations	16	13
Non-DWM management	26,386	31,048
Plant operations	12,091	12,080
Revolving energy fund	254	248
Road land sale	132	62
7 year plan	4,901	4,686
Voluntary Planning Agreements	8,729	6,673
Total internal allocations	141,424	144,700

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

\$ '000	2023	2022
(c) Unrestricted and unallocated		
Unrestricted and unallocated cash, cash equivalents and investments	1,743	4,998

C1-4 Receivables

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Rates and annual charges	5,824	–	5,156	–
Interest and extra charges	827	–	740	–
User charges and fees	5,750	–	4,948	–
Accrued revenues				
– Interest on investments	4,238	–	1,618	–
Deferred debtors	9	59	10	79
Government grants and subsidies	221	–	1,252	–
Loans to sporting clubs	29	371	27	401
Net GST receivable	1,592	–	1,438	–
Total	18,490	430	15,189	480
Less: provision for impairment				
Doubtful debts	(99)	–	(99)	–
Total provision for impairment – receivables	(99)	–	(99)	–
Total net receivables	18,391	430	15,090	480
Externally restricted receivables				
Water supply				
– Rates and availability charges	2,967	–	2,857	–
– Other	352	–	242	–
Sewerage services				
– Rates and availability charges	1,755	–	1,741	–
– Other	1,602	–	728	–
Domestic waste management	792	–	762	–
Total external restrictions	7,468	–	6,330	–
Unrestricted receivables	10,923	430	8,760	480
Total net receivables	18,391	430	15,090	480

Accounting policy

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

Impairment

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

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

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

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

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

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

C1-4 Receivables (continued)

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

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

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

Council writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery.

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

Rates and annual charges outstanding are secured against the property.

C1-5 Inventories

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
(i) Inventories at cost				
Real estate for resale	–	9,830	–	2,839
Stores and materials	961	–	854	–
Total inventories	961	9,830	854	2,839

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
(a) Details for real estate development				
Industrial/commercial	–	9,830	–	2,839
Represented by:				
Transfers from operational land	–	4,020	–	–
Development costs	–	5,810	–	2,839
Total costs	–	9,830	–	2,839
Total real estate for resale	–	9,830	–	2,839
Movements:				
Real estate assets at beginning of the year	–	2,839	–	–
– Purchases and other costs	–	6,991	–	2,839
Total real estate for resale	–	9,830	–	2,839

Accounting policy

Raw materials and stores, work in progress and finished goods

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

Land held for resale

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

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

C1-6 Contract assets and Contract cost assets

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Contract assets	6,122	–	3,730	–
Total contract assets and contract cost assets	6,122	–	3,730	–

Contract assets

Work relating to infrastructure grants	6,122	–	3,730	–
Total contract assets	6,122	–	3,730	–

Accounting policy

Contract assets

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

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

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

C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2022				Asset movements during the reporting period						At 30 June 2023				
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount		Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss (recognised in equity)	WIP transfers	Adjustments and transfers	Revaluation increment/ (decrement)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000															
Capital work in progress	41,644	–	41,644	–	36,714	22,871	–	–	–	(20,335)	(2,815)	–	78,079	–	78,079
Plant and equipment	42,522	(18,491)	24,031	(774)	3,023	1,615	(3,064)	(3,064)	–	46	–	–	44,515	(19,638)	24,877
Office equipment	1,701	(1,221)	480	–	74	574	–	(215)	–	–	–	–	1,903	(990)	913
Furniture and fittings	3,314	(2,690)	624	–	119	–	–	(149)	–	12	–	–	3,323	(2,717)	606
Land:															
– Operational land	412,254	–	412,254	(217)	–	2,502	–	–	–	1,102	(3,336)	50,139	462,444	–	462,444
– Community land	81,525	–	81,525	–	–	–	–	–	–	–	–	–	81,525	–	81,525
– Crown land	83,577	–	83,577	–	–	–	–	–	–	–	–	143	83,720	–	83,720
– Land under roads (pre 1/7/08)	70,852	–	70,852	(160)	–	–	(160)	–	–	–	–	–	70,692	–	70,692
– Land under roads (post 30/6/08)	1,846	–	1,846	–	39	–	–	–	–	–	–	–	1,885	–	1,885
Infrastructure:															
– Buildings	223,015	(59,028)	163,987	(325)	1,109	968	(3,158)	(3,158)	2,455	107	(2)	310	254,570	(89,119)	165,451
– Other structures	720	(406)	314	–	–	–	(9)	(9)	–	–	–	–	720	(415)	305
– Roads	837,743	(164,526)	673,217	(3,972)	8,914	3,493	(16,249)	(16,249)	3,392	8,698	42	39,996	899,780	(182,249)	717,531
– Bridges	224,457	(32,597)	191,860	(101)	20	10	(2,517)	(2,517)	868	604	(604)	11,218	239,258	(37,900)	201,358
– Footpaths	50,624	(22,507)	28,117	(2)	141	264	(875)	(875)	36	409	(445)	1,632	54,122	(24,845)	29,277
– Bulk earthworks (non-depreciable)	184,084	(728)	183,356	(7)	71	–	–	–	715	–	–	10,846	194,998	(17)	194,981
– Stormwater drainage	281,704	(103,397)	178,307	(19)	230	1,527	(3,017)	(3,017)	–	–	–	10,445	300,175	(112,702)	187,473
– Water supply network	734,975	(255,019)	479,956	(1,176)	1,303	1,033	(11,381)	(11,381)	–	3,383	(15)	36,662	792,327	(282,562)	509,765
– Sewerage network	774,372	(310,219)	464,153	(988)	3,155	2,469	(14,537)	(14,537)	–	4,679	–	35,608	841,901	(347,362)	494,539
– Swimming pools	5,182	(4,107)	1,075	–	–	–	(217)	(217)	596	–	–	6,542	12,351	(4,355)	7,996
– Other open space/recreational assets	48,436	(19,247)	29,189	(56)	116	1,576	(1,815)	(1,815)	–	511	–	–	50,461	(20,940)	29,521
– Other infrastructure	24,208	(9,685)	14,523	–	23	–	(564)	(564)	–	784	–	–	24,978	(10,212)	14,766
Other assets:															
– Service Concession Asset (Organics Facility)	7,067	(177)	6,890	–	–	–	(177)	(177)	–	–	–	–	7,066	(353)	6,713
– Artworks	9,029	–	9,029	(1)	471	–	–	–	–	–	–	2,250	11,749	–	11,749
Reinstatement, rehabilitation and restoration assets															
– Tip assets	4,389	(2,054)	2,335	–	–	–	(341)	(341)	–	–	393	–	4,783	(2,396)	2,387
– Quarry assets	948	(705)	243	–	–	–	(39)	(39)	–	–	(44)	–	904	(744)	160
Total infrastructure, property, plant and equipment	4,150,188	(1,006,804)	3,143,384	(7,798)	55,012	39,412	(58,324)	(58,324)	8,062	–	(6,826)	205,791	4,518,229	(1,139,516)	3,378,713

(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	Asset movements during the reporting period										At 30 June 2022				
	At 1 July 2021														
\$ '000	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss (recognised in equity)	WIP transfers	Adjustments and transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
Capital work in progress	37,822	–	37,822	17,316	13,321	–	–	–	(19,223)	(7,592)	–	–	41,644	–	41,644
Plant and equipment	42,383	(17,073)	25,310	2,254	1,032	(1,366)	(3,200)	–	1	–	–	–	42,522	(18,491)	24,031
Office equipment	1,609	(1,049)	560	–	82	–	(172)	–	10	–	–	–	1,701	(1,221)	480
Furniture and fittings	3,302	(2,545)	757	–	12	–	(145)	–	–	–	–	–	3,314	(2,690)	624
Land:															
– Operational land	337,201	–	337,201	–	1,352	–	–	–	–	22	–	73,679	412,254	–	412,254
– Community land	72,860	–	72,860	–	286	–	–	–	–	–	8,379	8,379	81,525	–	81,525
– Crown land	73,902	–	73,902	–	–	–	–	–	–	(21)	–	9,696	83,577	–	83,577
– Land under roads (pre 1/7/08)	58,311	–	58,311	–	–	(112)	–	–	–	–	–	12,653	70,852	–	70,852
– Land under roads (post 30/6/08)	1,491	–	1,491	–	25	–	–	–	–	–	–	330	1,846	–	1,846
Infrastructure:															
– Buildings	190,009	(47,961)	142,048	564	1,026	(407)	(2,695)	(2,455)	2,457	–	–	23,449	223,015	(59,028)	163,987
– Other structures	720	(393)	327	–	–	–	(13)	–	–	–	–	–	720	(406)	314
– Roads	746,573	(134,182)	612,391	5,326	4,278	(3,353)	(14,392)	(3,459)	6,087	–	–	66,339	837,743	(164,526)	673,217
– Bridges	202,036	(26,409)	175,627	10	–	(100)	(2,274)	(868)	679	–	–	18,786	224,457	(32,597)	191,860
– Footpaths	44,718	(19,344)	25,374	60	490	(90)	(782)	(36)	294	36	–	2,771	50,624	(22,507)	28,117
– Bulk earthworks (non-depreciable)	165,662	–	165,662	–	515	(48)	–	(715)	–	–	–	17,942	184,084	(728)	183,356
– Stormwater drainage	252,274	(90,497)	161,777	230	1,131	(4)	(2,708)	–	230	–	–	17,651	281,704	(103,397)	178,307
– Water supply network	630,961	(124,574)	506,387	2,542	1,220	(1,032)	(10,899)	–	6,441	–	–	(24,703)	734,975	(255,019)	479,956
– Sewerage network	729,070	(191,043)	538,027	1,273	844	(1,004)	(13,669)	–	2,644	–	–	(63,962)	774,372	(310,219)	464,153
– Swimming pools	5,182	(3,291)	1,891	–	–	–	(220)	(596)	–	–	–	–	5,182	(4,107)	1,075
– Other open space/recreational assets	47,561	(17,606)	29,955	131	574	(93)	(1,758)	–	380	–	–	–	48,436	(19,247)	29,189
– Other infrastructure	24,090	(9,325)	14,765	126	118	38	(524)	–	–	–	–	–	24,208	(9,685)	14,523
Other assets:															
– Other	–	–	–	–	7,067	–	(177)	–	–	–	–	–	7,067	(177)	6,890
– Artworks	8,849	–	8,849	–	180	–	–	–	–	–	–	–	9,029	–	9,029
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):															
– Tip assets	5,190	(1,722)	3,468	–	–	–	(334)	–	–	(799)	–	–	4,369	(2,054)	2,335
– Quarry assets	788	(610)	178	–	–	–	(94)	–	–	159	–	–	948	(705)	243
Total infrastructure, property, plant and equipment	3,682,564	(687,624)	2,994,940	29,832	33,553	(7,571)	(54,056)	(8,129)	–	(8,195)	–	163,010	4,150,188	(1,006,804)	3,143,384

(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)

Accounting policy

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

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

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

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

Useful lives of IPPE

Land is not depreciated. Depreciation on other assets is generally 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	Buildings	Years
Office equipment	3 to 10	Buildings - floor	60 to 130
Office furniture	4 to 20	Buildings - envelope	45 to 125
Computer equipment	4	Buildings - roof	40 to 90
Vehicles	2.5 to 3		
Heavy plant/road making equipment	5 to 10	Holiday parks' tents, cabins, villas and buildings *	10 to 40
Other plant and equipment	5 to 10		
Water and sewer assets		Stormwater assets	
Dams and reservoirs	40 to 180	Drains	100
Reticulation pipes: PVC and other	40 to 80	Culverts	75
Pumps and telemetry	15 to 60		
Transportation assets			
Sealed roads: surface	15 to 30	Bridges - concrete	80 to 100
Concrete/paved road	80	Bridges - other	30 to 100
Road pavement - gravel	10	Footpaths	30 to 60
Road pavement - sealed	60 to 100	Kerb and guttering	80
Road pavement - sub-base	180 to 300	Traffic facilities	20 to 80
Other Infrastructure Assets			
Bulk earthworks	Infinite	Flood control structures	80

* The IPPE of holiday parks predominantly consists of relocatable structures with high usage. Shorter estimated useful lives and estimated residual values have been adopted for these assets.

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

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

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

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

Land under roads

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

Further detail has been provided in note E2-1 Fair value measurement.

Crown reserves

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

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

Externally restricted infrastructure, property, plant and equipment

\$ '000	as at 30/06/23			as at 30/06/22		
	Gross carrying amount	Accumulated depn. and impairment	Net carrying amount	Gross carrying amount	Accumulated depn. and impairment	Net carrying amount
Water supply						
WIP	11,878	–	11,878	8,370	–	8,370
Plant and equipment	379	246	133	332	240	92
Office equipment	9	9	–	9	9	–
Furniture and fittings	20	20	–	20	20	–
Land						
– Operational land	64,844	–	64,844	67,046	–	67,046
– Community land	164	–	164	164	–	164
Buildings	4,171	1,318	2,853	3,071	1,058	2,013
Infrastructure	791,600	282,562	509,038	734,248	255,018	479,230
Other assets	728	–	728	728	–	728
Total water supply	873,793	284,155	589,638	813,988	256,345	557,643
Sewerage services						
WIP	5,346	–	5,346	6,731	–	6,731
Plant and equipment	1,164	873	291	1,391	1,083	308
Office equipment	16	16	–	25	25	–
Furniture and fittings	109	92	17	92	91	1
Land						
– Operational land	82,866	–	82,866	69,631	–	69,631
– Community land	280	–	280	280	–	280
Buildings	8,783	2,937	5,846	8,424	2,331	6,093
Infrastructure	841,900	347,361	494,539	774,372	310,219	464,153
Total sewerage services	940,464	351,279	589,185	860,946	313,749	547,197
Domestic waste management						
Plant and equipment	36	29	7	36	26	10
Office equipment	163	62	101	27	27	–
Furniture and fittings	198	198	–	198	198	–
Land						
– Operational land	3,827	–	3,827	3,827	–	3,827
Buildings	1,526	503	1,023	1,526	415	1,111
Other structures	66	66	–	66	66	–
Total domestic waste management	5,816	858	4,958	5,680	732	4,948
Holiday Parks						
– Capital WIP	14	–	14	9	–	9
– Plant & Equipment	8,397	1,498	6,899	8,326	1,266	7,060
– Office Equipment	57	23	34	57	15	42
– Operational Land	42,557	–	42,557	33,569	–	33,569
– Buildings	24,191	8,322	15,869	21,716	4,672	17,044
– Swimming Pools	189	185	4	189	183	6
Total other restrictions	75,405	10,028	65,377	63,866	6,136	57,730
Total restricted infrastructure, property, plant and equipment	1,895,478	646,320	1,249,158	1,744,480	576,962	1,167,518

C1-8 Intangible assets

Intangible assets are as follows:

\$ '000	2023	2022
Software		
Opening values at 1 July		
Gross book value	5,478	5,628
Accumulated amortisation	(4,155)	(4,240)
Net book value – opening balance	1,323	1,388
Movements for the year		
Other movements	(8)	(17)
Purchases	104	277
Amortisation charges	(396)	(325)
Gross book value written off	(473)	–
Accumulated amortisation charges written off	473	–
Closing values at 30 June		
Gross book value	5,101	5,478
Accumulated amortisation	(4,078)	(4,155)
Total intangible assets – net book value	1,023	1,323

Accounting policy

IT development and software

Costs incurred in developing products or systems and costs incurred in acquiring software and licenses that will contribute to future period financial benefits through revenue generation and/or cost reduction are capitalised to software and systems.

Costs capitalised include external direct costs of materials and services. No direct payroll, and payroll related costs of employees' time spent on the project are capitalised. IT development costs include only those costs directly attributable to the development phase and are only recognised following completion of technical feasibility, and where Council has an intention and ability to use the asset.

Amortisation is calculated on a straight-line basis over periods generally ranging from three to five years.

C1-9 Other

Other assets

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Prepayments	604	–	637	–
Total other assets	604	–	637	–

Externally restricted assets

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
---------	-----------------	---------------------	-----------------	---------------------

Water

C1-9 Other (continued)

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Prepayments	20	–	28	–
Total water	20	–	28	–
Sewerage				
Prepayments	29	–	41	–
Total sewerage	29	–	41	–
Total externally restricted assets	49	–	69	–
Total internally restricted assets	–	–	–	–
Total unrestricted assets	555	–	568	–
Total other assets	604	–	637	–

C2 Leasing activities

C2-1 Council as a lessee

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

Land and buildings

Council leases land and buildings for a variety of purposes, including open space, marine infrastructure, visitor centre, art gallery, car parking, and operational needs; the leases are generally between 1 and 40 years and some of them include an option to continue the lease for an undefined term at either party's discretion.

These leases often contain an annual pricing mechanism, typically based on either fixed increases or CPI movements at each anniversary of the lease inception.

Office and IT equipment

Leases for office and IT equipment are generally for low value assets, except for significant items such as servers. The leases are for between 3 and 6 years with no renewal option with fixed payments.

(a) Right of use assets

\$ '000	Office Equipment	Land and Buildings	Total
2023			
Opening balance at 1 July	45	224	269
Depreciation charge	–	(73)	(73)
Other movement	–	62	62
Balance at 30 June	45	213	258
2022			
Opening balance at 1 July	78	289	367
Adjustments to right-of-use assets due to re-measurement of lease liability	–	8	8
Depreciation charge	(33)	(43)	(76)
Other movement	–	(30)	(30)
Balance at 30 June	45	224	269

(b) Lease liabilities

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Lease liabilities	71	204	59	229
Total lease liabilities	71	204	59	229

C2-1 Council as a lessee (continued)

(c) (i) The maturity analysis

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

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
2023					
Cash flows	71	82	122	275	275
2022					
Cash flows	63	87	138	288	288

(d) Income Statement

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

\$ '000	2023	2022
Interest on lease liabilities	6	6
Depreciation of right of use assets	73	76
Expenses relating to short-term leases	–	5
Expenses relating to low-value leases	498	394
Expenses relating to Peppercorn leases	–	1
	577	482

(e) Statement of Cash Flows

Total cash outflow for leases	621	400
	621	400

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

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

- Museum Uki
- RFS storage facility Burringbar
- Carparking Murwillumbah

The leases are generally between 3 and 20 years and require payments of a maximum amount of \$1,000 per year. The use of the right-to-use asset is restricted by the lessors to specified community services which Council must provide, these services are detailed in the leases.

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

Accounting policy

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

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

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

C2-1 Council as a lessee (continued)

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

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

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

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

Exceptions to lease accounting

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

Leases at significantly below market value / Concessionary leases

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

C2-2 Council as a lessor

Operating leases

Council leases out a number of properties and /or plant and equipment to community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included in the Statement of Financial Position as:

– property, plant and equipment – where the rental is incidental, or the asset is held to meet Councils service delivery objective (refer note C1-8).

\$ '000	2023	2022
---------	------	------

(i) Assets held as property, plant and equipment

Council provides operating leases on Council buildings for the purpose of various community and recreational services. 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)	511	347
Total income relating to operating leases for Council assets	511	347

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

< 1 year	771	450
Total undiscounted lease payments to be received	771	450

Accounting policy

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

C2-2 Council as a lessor (continued)

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

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

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

C3 Liabilities of Council

C3-1 Payables

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Interest on leases	3	–	3	–
Prepaid rates	5,089	–	3,863	–
Goods and services – operating expenditure	11,767	–	10,104	1
Goods and services – capital expenditure	5,461	–	4,983	–
Accrued expenses:				
– Borrowings	254	–	280	–
– Salaries and wages	1,283	–	1,296	–
– Other expenditure accruals	203	–	249	–
Security bonds, deposits and retentions	3,925	681	2,458	743
Total payables	27,985	681	23,236	744

Payables relating to restricted assets

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Externally restricted assets				
Water	688	–	865	–
Sewer	1,766	–	625	–
Other – bonds and deposits	3,796	681	2,458	742
Payables relating to externally restricted assets	6,250	681	3,948	742
Internally restricted assets				
Other – Tweed Holiday Parks	121	–	1,274	–
Payables relating to internally restricted assets	121	–	1,274	–
Total payables relating to restricted assets	6,371	681	5,222	742
Total payables relating to unrestricted assets	21,614	–	18,014	2
Total payables	27,985	681	23,236	744

Accounting policy

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

Payables

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

C3-2 Contract Liabilities

\$ '000	Notes	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	2,984	–	4,370	–
User fees and charges received in advance:					
Other		7,620	–	6,931	–
Total contract liabilities		10,604	–	11,301	–

Notes

(i) Council receives funding to construct infrastructure and other assets. The funds received are under enforceable contracts 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) The contract liability relates to grants received prior to the revenue recognition criteria in AASB 15/AASB 1058 being satisfied since the performance obligations are ongoing.

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

\$ '000	2023	2022
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	3,055	5,066
Operating grants (received prior to performance obligation being satisfied)	–	116
Total revenue recognised that was included in the contract liability balance at the beginning of the period	3,055	5,182

Significant changes in contract liabilities

The \$1.4M reduction in unexpended capital grants was mainly the result of \$4.2M of prior year obligations being met during the year and \$2.8M of new grants received in advance.

Accounting policy

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

C3-3 Borrowings

\$ '000	2023		2022	
	Current	Non-current	Current	Non-current
Loans – secured ¹	7,708	107,742	7,664	113,170
Total borrowings	7,708	107,742	7,664	113,170

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

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

Borrowings relating to restricted assets

\$ '000	2023		2022	
	Current	Non-current	Current	Non-current
Externally restricted assets				
Water	2,189	49,612	2,051	51,802
Borrowings relating to externally restricted assets	2,189	49,612	2,051	51,802
Total borrowings relating to restricted assets	2,189	49,612	2,051	51,802
Total borrowings relating to unrestricted assets	5,519	58,130	5,613	61,368
Total borrowings	7,708	107,742	7,664	113,170

(a) Changes in liabilities arising from financing activities

\$ '000	2022		Non-cash movements				2023
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	120,834	(5,384)	–	–	–	–	115,450
Lease liability (Note C2-1b)	288	(13)	–	–	–	–	275
Total liabilities from financing activities	121,122	(5,397)	–	–	–	–	115,725

C3-3 Borrowings (continued)

	2021		Non-cash movements				2022
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
\$ '000							
Loans – secured	125,602	(4,768)	–	–	–	–	120,834
Lease liability (Note C2-1b)	383	(73)	–	8	–	(30)	288
Total liabilities from financing activities	125,985	(4,841)	–	8	–	(30)	121,122

(b) Financing arrangements

\$ '000	2023	2022
Total facilities		
Bank overdraft facilities ¹	1,000	1,000
Credit cards/purchase cards	300	300
Total financing arrangements	1,300	1,300
Drawn facilities		
– Credit cards/purchase cards	33	23
Total drawn financing arrangements	33	23
Undrawn facilities		
– Bank overdraft facilities	1,000	1,000
– Credit cards/purchase cards	267	277
Total undrawn financing arrangements	1,267	1,277

Breaches and defaults

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

Security over loans

Loans are secured over future cash flows of rate revenue.
Lease liabilities are secured by the underlying leased assets.

Bank overdrafts

The bank overdraft facility is secured over future cash flows of rate revenue.

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

Accounting policy

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the Income Statement over the period of the borrowings using the effective-interest method.

Borrowings are removed from the Statement of Financial Position when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in other income or finance cost.

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

C3-4 Employee benefit provisions

\$ '000	2023		2022	
	Current	Non-current	Current	Non-current
Annual leave	5,179	–	5,028	–
Sick leave	2,789	810	3,589	1,403
Long service leave	10,818	827	10,455	971
ELE on-costs	1,800	114	1,687	142
Total employee benefit provisions	20,586	1,751	20,759	2,516

Employee benefit provisions relating to restricted assets

Total employee benefit provisions relating to restricted assets	–	–	–	–
Total employee benefit provisions relating to unrestricted assets	20,586	1,751	20,759	2,516
Total employee benefit provisions	20,586	1,751	20,759	2,516

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

\$ '000	2023	2022
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	14,265	14,947
	14,265	14,947

Description of and movements in provisions

Accounting policy

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

Short-term obligations

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

Other long-term employee benefit obligations

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

On-costs

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

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

C3-5 Provisions

\$ '000	2023 Current	2023 Non-Current	2022 Current	2022 Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	192	7,081	200	6,438
Total provisions	192	7,081	200	6,438
Provisions relating to restricted assets				
Externally restricted assets				
Domestic waste management	–	1,945	–	1,807
Provisions relating to externally restricted assets	–	1,945	–	1,807
Internally restricted assets				
Non-Domestic waste management	–	1,945	–	1,808
Provisions relating to internally restricted assets	–	1,945	–	1,808
Total provisions relating to restricted assets	–	3,890	–	3,615
Total provisions relating to unrestricted assets	192	3,191	200	2,823
Total provisions	192	7,081	200	6,438

Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
2023		
At beginning of year	6,638	6,638
Changes to provision:		
– Revised discount rate	580	580
– Revised costs	350	350
Unwinding of discount	69	69
Amounts used (payments)	(364)	(364)
Total other provisions at end of year	7,273	7,273
2022		
At beginning of year	7,431	7,431
Changes to provision:		
– Revised discount rate	(393)	(393)
– Revised costs	(642)	(642)
Unwinding of discount	309	309
Amounts used (payments)	(67)	(67)
Total other provisions at end of year	6,638	6,638

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.

C3-5 Provisions (continued)

Accounting policy

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

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

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

Asset remediation – tips and quarries

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 2023	Water 2023	Sewer 2023
Income from continuing operations			
Rates and annual charges	89,565	7,167	32,654
User charges and fees	28,430	25,177	4,094
Interest and investment revenue	7,403	1,759	3,450
Other revenues	2,374	171	133
Grants and contributions provided for operating purposes	65,381	697	224
Grants and contributions provided for capital purposes	41,720	3,128	4,143
Other income	1,129	–	–
Total income from continuing operations	236,002	38,099	44,698
Expenses from continuing operations			
Employee benefits and on-costs	49,913	5,874	7,727
Materials and services	82,296	12,691	10,594
Borrowing costs	4,965	3,747	–
Depreciation, amortisation and impairment of non-financial assets	32,574	11,465	14,754
Other expenses	1,950	1,495	2,487
Net losses from the disposal of assets	4,763	1,180	987
Total expenses from continuing operations	176,461	36,452	36,549
Operating result from continuing operations	59,541	1,647	8,149
Net operating result for the year	59,541	1,647	8,149
Net operating result attributable to each council fund	59,541	1,647	8,149
Net operating result for the year before grants and contributions provided for capital purposes	17,821	(1,481)	4,006

D1-2 Statement of Financial Position by fund

\$ '000	General 2023	Water 2023	Sewer 2023
ASSETS			
Current assets			
Cash and cash equivalents	54,444	343	–
Investments	109,944	66,000	99,500
Receivables	11,715	3,319	3,357
Inventories	961	–	–
Contract assets and contract cost assets	6,122	–	–
Other	555	20	29
Total current assets	183,741	69,682	102,886
Non-current assets			
Investments	101,706	10,006	29,505
Receivables	430	–	–
Inventories	9,830	–	–
Infrastructure, property, plant and equipment	2,200,569	588,779	589,365
Investments accounted for using the equity method	1,566	–	–
Intangible assets	993	13	17
Right of use assets	258	–	–
Total non-current assets	2,315,352	598,798	618,887
Total assets	2,499,093	668,480	721,773
LIABILITIES			
Current liabilities			
Payables	26,971	688	326
Contract liabilities	10,604	–	–
Lease liabilities	71	–	–
Borrowings	5,519	2,189	–
Employee benefit provision	20,586	–	–
Provisions	192	–	–
Other	(1,440)	–	1,440
Total current liabilities	62,503	2,877	1,766
Non-current liabilities			
Payables	681	–	–
Lease liabilities	204	–	–
Borrowings	58,130	49,612	–
Employee benefit provision	1,751	–	–
Provisions	7,081	–	–
Total non-current liabilities	67,847	49,612	–
Total liabilities	130,350	52,489	1,766
Net assets	2,368,743	615,991	720,007
EQUITY			
Accumulated surplus	1,149,114	225,379	285,823
Revaluation reserves	1,219,629	390,612	434,184
Council equity interest	2,368,743	615,991	720,007
Total equity	2,368,743	615,991	720,007

D2 Interests in other entities

\$ '000	Council's share of net assets	
	2023	2022
Council's share of net assets		
Net share of interests in joint ventures and associates using the equity method – assets		
Associates	1,566	1,303
Total net share of interests in joint ventures and associates using the equity method – assets	1,566	1,303

D2-1 Interests in associates

Council has incorporated the following associates into its consolidated financial statements. On 1 July 2017 Council entered into an agreement with other local councils to operate regional library services. Richmond Tweed Regional Library (RTRL) was previously controlled by Lismore City Council. The execution of the new agreement has resulted in RTRL becoming an associate of Council. Council cannot access the assets of RTRL, but is entitled to, on termination of the agreement, equal share of the total equity as at 1 July 2017 and a share of the changes in equity from this date in the same proportion as Council's financial contributions over the duration of the agreement.

Summarised financial information for individually immaterial associates

Council has interest in an individually immaterial joint venture - Richmond Tweed Regional Library - that has been accounted for using the equity method.

\$ '000	2023	2022
Individually immaterial associates		
Aggregate carrying amount of individually immaterial associates	1,566	1,303
Aggregate amounts of Council's share of individually immaterial:		
Profit/(loss) from continuing operations	262	129
Total comprehensive income – individually immaterial associates	262	129

Accounting policy

Interests in associates are accounted for using the equity method in accordance with *AASB128 Investments in Associates and Joint Ventures*.

Under this method, the investment is initially recognised as a cost and the carrying amount is increased or decreased to recognise the Council's share of the profit or loss and other comprehensive income of the investee after the date of acquisition.

If the Council's share of losses of an associate equals or exceeds its interest in the associate, the Council discontinues recognising its share of further losses.

The Council's share in the associates gains or losses arising from transactions between itself and its associate are eliminated.

Adjustments are made to the associates accounting policies where they are different from those of the Council for the purposes of the consolidated financial statements.

D2-2 Subsidiaries, joint arrangements and associates not recognised

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

Name of entity/operation	Principal activity/type of entity	2023	2023
		Net profit	Net assets
North East Weight of Loads Group (NEWLOG)	Enforcement of load weights carried by heavy vehicles.	(145)	492

Reasons for non-recognition

The above values represent the entire NEWLOG entity position. Council's share of NEWLOG net assets is 11.11%. Council considers this immaterial to the consolidated financial statements.

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

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

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

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

A comparison by category of the carrying amounts and fair values of Council's financial assets and financial liabilities recognised in the financial statements is presented below.

\$ '000	Carrying value 2023	Carrying value 2022	Fair value 2023	Fair value 2022
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	54,787	31,005	54,787	31,005
Receivables	18,821	15,570	18,821	15,570
Investments				
– Debt securities at amortised cost	305,802	297,770	305,802	297,770
Fair value through profit and loss				
Investments				
– Equity securities at fair value through profit and loss	110,859	109,182	110,859	109,182
Total financial assets	490,269	453,527	490,269	453,527
Financial liabilities				
Payables	28,666	23,980	28,666	23,979
Loans/advances	115,450	120,834	120,507	129,266
Total financial liabilities	144,116	144,814	149,173	153,245

Fair value is determined as follows:

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

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

Council's Financial Services unit manages the cash and investments portfolio.

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

The risks associated with the instruments held are:

- **Price risk** – the risk that the capital value of Investments may fluctuate due to changes in market prices, whether their changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.

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

- **Liquidity risk** – the risk that Council will not have sufficient liquid assets to pay its debts as and when they fall due.
- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.

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

(a) Market risk – interest rate and price risk

\$ '000	2023	2022
The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	3,058	2,980
Impact of a 10% movement in price of investments		
– Equity / Income Statement	11,086	10,918

(b) Credit risk

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

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

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

There are no significant concentrations of credit risk other than Council has significant credit risk exposures in its local area given the nature of Council activities.

The balances of receivables that remain within initial trade terms (as detailed in the table) are considered to be of high credit quality.

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

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

Credit risk profile

Receivables – rates and annual charges

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

\$ '000	Not yet overdue	overdue rates and annual charges		Total
		< 5 years	≥ 5 years	
2023				
Gross carrying amount	2,173	3,047	604	5,824
2022				
Gross carrying amount	–	4,630	526	5,156

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,

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

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	
2023						
Gross carrying amount	18,061	–	410	153	594	19,218
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ECL provision	–	–	–	–	–	–
2022						
Gross carrying amount	13,430	–	247	14	552	14,243
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ECL provision	–	–	–	–	–	–

(c) Liquidity risk

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

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

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

Borrowings are also subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs and debt servicing requirements.

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	payable in:			Total cash outflows	Actual carrying values
			≤ 1 Year	1 - 5 Years	> 5 Years		
2023							
Payables	0.00%	4,039	23,946	681	–	28,666	28,666
Borrowings	6.78%	–	15,396	57,182	97,247	169,825	115,450
Total financial liabilities		4,039	39,342	57,863	97,247	198,491	144,116
2022							
Payables	0.00%	3,201	20,035	744	–	23,980	23,980
Borrowings	6.81%	–	15,744	57,779	108,102	181,625	120,834
Total financial liabilities		3,201	35,779	58,523	108,102	205,605	144,814

E2-1 Fair value measurement

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

- Infrastructure, property, plant and equipment
- Financial assets

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					
		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2023	2022	2023	2022	2023	2022
Recurring fair value measurements							
Financial assets							
Financial investments	C1-2						
At fair value through profit and loss		110,859	109,182	–	–	110,859	109,182
Total financial assets		110,859	109,182	–	–	110,859	109,182
Infrastructure, property, plant and equipment							
Operational land	C1-7	462,444	411,410	–	–	462,444	411,410
Community land including Crown land		–	–	165,245	165,102	165,245	165,102
Land under roads		–	–	72,577	72,698	72,577	72,698
Buildings		–	–	165,451	157,268	165,451	157,268
Roads (including bulk earthworks)		–	–	717,531	856,573	717,531	856,573
Bridges		–	–	201,358	191,860	201,358	191,860
Footpaths		–	–	29,277	28,117	29,277	28,117
Stormwater drainage		–	–	187,473	178,307	187,473	178,307
Water supply network		–	–	509,765	479,956	509,765	479,956
Sewerage network		–	–	494,539	454,329	494,539	454,329
Total infrastructure, property, plant and equipment		462,444	411,410	2,543,216	2,584,210	3,005,660	2,995,620

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:

Financial assets

Council's financial assets are held in a number of forms including cash on hand and at bank, deposits at call, term deposits, floating rate notes and fixed rate bonds. Of these, floating rate notes and fixed rate bonds are fair valued.

These investments are valued by Laminar Group Pty Ltd, using marked to market methodology. Laminar has elected to use the mid-price, that is, the price point that falls halfway between the bid and offer spread to value securities held in portfolios within the Treasury Direct system. Typically when an asset has no bid price or ask price, other level 2 inputs are used to determine the most appropriate fair value, such as quoted prices for similar assets, interest rates, yield curves and credit spreads. Appropriateness may change depending upon market conditions and asset type.

Movements in investments, including fair value movements, are reported to Council monthly.

Infrastructure, property, plant and equipment (IPPE)

Operational Land

Council's operational land includes all of Council's land classified as operational land under the Local Government Act 1993. Land use is extremely varied and includes public parks, drainage reserves, sportsfields, sewer pump stations and other uses.

A comprehensive revaluation is ordinarily completed every five years, the most recent one being performed for 30 June 2023 by APV Valuers and Asset Management.

Values are indexed in others years - only where the percentage indexation results in a material change - as per the latest engloba land valuations provided for the state valuer.

Where there is an active and liquid market, Fair Value is Market Value being highest and best use. When there is no active and liquid market, assessment is made as to whether there is alternative market evidence such as sales of dissimilar but comparable land. Where there is no observable market evidence, Fair Value is then determined by the cost to acquire it (Current Replacement Cost) rather than the amount for which it could be sold (Market Value).

Operational land has historically been valued at highest and best use; that is at values provided by independent professional valuers. The *Local Government Code of Accounting Practice and Financial Reporting – Appendix F* – references NSW Treasury Policy Paper TPP14-01 which promotes the need to take restrictions on assets into account in determining asset values. Canal land which is predominately under water has been re assessed using Valuer Generals' valuations.

The key unobservable input to the valuation is the rate per square metre. Influencing elements in determining a rate per square metre include market movements, location, size, shape, access, topography, exposure to traffic and facilities, condition (Impairment), use / zoning and flooding risk levels.

This asset class is categorised as Level 2.

Community Land

Council's Community Land is land owned by Council and Crown Land administered by Council. It is land intended for public access and use or where other restrictions applied to the land create some obligation to maintain public access. Many of these parcels of land have no practical use other than for parks, reserves and cemeteries. Community Land cannot be sold, cannot be leased or licensed for more than 21 years at a time and must have a plan of management for it.

A revaluation was performed in 2021/22, based on Valuer General issued Unimproved Capital Values (UCV) for properties with a base date of 1 July 2019. Only in a couple of instances where the Valuer has not yet provided a land value, a unit rate per square metre is applied at the same rate as a similar community land parcel within close proximity.

A revaluation is performed every three years following the issue of new values by the Valuer General. Accordingly, it is considered that indexation in the between years is not required.

E2-1 Fair value measurement (continued)

The key unobservable input to the valuation is the rate per square metre. Influencing elements in determining rate per square metre include market movements, location, size, shape, access, topography, exposure to traffic and facilities, condition (Impairment), use / zoning and flooding risk levels.

This asset class is categorised as Level 3 as some of the above-mentioned inputs used in the valuation of these assets require significant professional judgement and are therefore unobservable.

Land under Roads

Land under Roads is land under roadways, and road reserves, including land under footpaths, nature strips and median strips, as per AASB1051.

Land under Roads was recognised for the first time at 30 June 2011. Council elected to recognise Land under Roads acquired pre 1 July 2008 and post 30 June 2008 as per ASSB 116 - Property, Plant and Equipment. Fair Value for Land under Roads was determined using the Englobo methodology derived from the Local Government Code of Accounting Practice and Financial Reporting. This method applies the total shires road reserve in square metres to the average shires rate calculated from the latest Valuers General Unimproved Capital Values (UCV), with a 90% discount.

A revaluation was performed 2021/22, when the Valuer General issued Unimproved Capital Values (UCV) for properties with a base date of 1 July 2019.

This asset class is categorised as Level 3 as inputs used in the valuation require significant professional judgement and are therefore unobservable.

Buildings

Buildings are owned or controlled. They are componentised into Floor, Building Envelope, Floor Fit-out, Internal Screens Fit-out, Roof, Mechanical Services, Fire Services and Transportation and Security Services. Building use is extremely varied and includes civic centre administration, depot, community and cultural services such as museums, art galleries, libraries, childcare and aged care, sport and recreation clubhouse amenities and public amenities.

A comprehensive revaluation is ordinarily completed every five years, the most recent one being performed for 30 June 2023 by a registered valuation company.

Values are indexed in others years - only where the percentage indexation results in a material change - as per the Producer Price Index – Non-residential building construction New South Wales published by the Australian Bureau of Statistics.

Where there is an active and liquid market, Fair Value is Market Value being highest and best use. When there is no active and liquid market, assessment is made as to whether there is alternative market evidence; Such as sales of dissimilar but comparable buildings or if the value is driven by its cash generation, a Discounted Cash Flow (DCF) approach is used to determine its fair value. Where there is no observable market evidence, Fair Value is then determined by the cost to acquire it (Depreciated Current Replacement Cost) rather than what you could sell it for (Market Value).

This asset class is categorised as Level 3 with the key unobservable input to the valuation being the Gross Replacement Cost which is influenced by changes in construction costs. Other unobservable inputs are condition changes to any of the buildings components and hence patterns of consumption and remaining useful life. Professional judgement is required to establish the value of a building which is intrinsically linked to the value of the associated land, as combined, they represent fair value of the entire parcel.

The depreciation method used for this asset class is straight line.

Roads

This asset class comprises the Road Carriageway, Car Parks, Kerb and Gutter, Retaining Walls and Traffic Facilities. The road carriageway consists of the trafficable portion of a road, between but not including the kerb and gutter. The road carriageway is componentised into surface, pavement, pavement sub base and formation and further separated into segments for inspection and valuation.

A valuation of Road assets is undertaken on a five year cycle with values indexed in others years - only where the percentage indexation results in a material change - as per the Producer Price Index – Road and Bridge Construction New South Wales published by the Australian Bureau of Statistics. In accordance with the indice to June 2023 an indexation of 5.9% was applied in 2022/23.

The valuation process commences with a condition assessment of each asset. A condition scale of 1 to 5 is assigned to each asset, with 1 representing excellent condition and 5 representing very poor condition. The condition of Tweed Shire Council's

E2-1 Fair value measurement (continued)

road segment asset stock is determined by visual inspection in a revaluation year, with the latest condition assessment undertaken in 2020.

Valuations for this asset class were assessed and provided by a registered valuation company. Technical information for the valuation was extracted from Council's asset management system.

Assets were valued using the cost approach. The unit rates are then applied to square or lineal meters as applicable to establish replacement cost at component level. The value of each component is summed to arrive at an overall fair value for an individual asset.

This asset class is categorised Level 3 as extensive professional judgment was required in applying unobservable inputs including the pattern of consumption and remaining service potential. These inputs impacted significantly on the determination of fair value.

The depreciation method used for this asset class is condition based straight-line.

Bridges

Council's Bridge asset register consists of all pedestrian and vehicle access bridges. Bridge assets are componentised into significant parts with different useful lives and patterns of consumption, including the Sub Structure (abutments and foundations), Super Structure, Rails and Surface (where applicable).

A valuation of Bridge assets is undertaken on a five year cycle with values indexed in others years - only where the percentage indexation results in a material change - as per the Producer Price Index – Road and Bridge Construction New South Wales published by the Australian Bureau of Statistics. In accordance with the indice to June 2023 an indexation of 5.9% was applied in 2022/23.

The valuation process commences with a condition assessment of each asset. Bridges were physically inspected to determine condition. A condition scale of 1 to 5 is assigned to each asset, with 1 representing excellent condition and 5 representing very poor condition. The data collected is used to calculate the remaining service potential of each asset with the latest condition assessment undertaken in 2020.

Valuations for this asset class were assessed and provided by a registered valuation company. Technical information for the valuation was extracted from Council's asset management system.

Assets were valued using the cost approach. The unit rates are then applied to square or lineal meters as applicable to establish replacement cost at component level. The value of each component is summed to arrive at an overall fair value for an individual asset.

This asset class is categorised Level 3 as extensive professional judgment was required in applying unobservable inputs including the pattern of consumption, useful life and remaining life. These inputs impacted significantly on the determination of fair value.

The depreciation method used for this asset class is condition based straight-line.

Footpaths

This asset class consists of footpaths on road reserves and cycle-ways on Council owned and controlled reserves. Footpaths are segmented to match the adjacent road segment. No further componentisation is undertaken.

A valuation of Footpath assets is undertaken on a five year cycle with values indexed in others years - only where the percentage indexation results in a material change - as per the Producer Price Index – Road and Bridge Construction New South Wales published by the Australian Bureau of Statistics. In accordance with the indice to June 2023 an indexation of 5.9% was applied in 2022/23.

A condition assessment was undertaken by an external provider in 2020 to determine footpath condition ratings. A condition scale of 1 to 5 is assigned to each asset, with 1 representing excellent condition and 5 representing very poor condition. Footpath unit rates were developed by a registered valuation company. Assets were valued using the cost approach.

This asset class is categorised Level 3 as extensive professional judgement based on historical information and experience was applied in determining and remaining useful life. The depreciation method used for this asset class is condition based straight-line.

E2-1 Fair value measurement (continued)

Drainage Infrastructure

This asset class consists of pits, pipes, open channels, culverts and headwalls. Pipes are segmented from node to node. No further componentisation is undertaken.

A valuation of Drainage assets is undertaken on a five year cycle with values indexed in others years - only where the percentage indexation results in a material change - as per the Producer Price Index – Road and Bridge Construction New South Wales published by the Australian Bureau of Statistics. In accordance with the indice to June 2023 an indexation of 5.9% was applied in 2022/23.

Fair Values were calculated by a registered valuation company as at 30 June 2020. Assets were valued using the cost approach.

This asset class is categorised Level 3 as extensive professional judgment was required in applying unobservable inputs including the pattern of consumption, useful life, and remaining life. Asset conditions are assumed based on the age of the pipe with some sample testing via CCTV inspections. A condition scale of 1 to 5 is assigned to each asset, with 1 representing excellent condition and 5 representing very poor condition. The depreciation method used for this asset class is condition based straight-line.

Water Supply Network

Assets within this class comprise dams, weirs, reservoirs, water treatment plant, water pumping stations and water pipelines. This asset class is classified as being valued using Level 3 inputs.

The water supply network, was revalued for 1 July 2021. The Gross Current Replacement Value had been assessed on the basis of replacement with a new asset having similar service potential and includes allowances for installation and professional fees. The Gross Current Replacement Value costings were derived from reference to costing guides issued by the Australian Institute of Quantity Surveyors, NSW Reference Rates Manual, Rawlinson's (Australian Construction Handbook), Tweed Shire Council and APV internal database of costs. The Fair Value is the Gross Current Replacement Value less accumulated depreciation calculated to reflect the consumed or expired service potential of the asset. The depreciation of the assets was carried out by conducting a condition assessment of each asset at component level. Components have varying useful lives and consumption patterns.

These assets are indexed annually using the rate as determined by NSW DPI Water, being 7.71% for the 2022/23 reporting period. This asset class is classified as being valued using Level 3 inputs.

Sewerage Network

Assets within this class comprise sewer treatment plants, sewer pumping stations, sewer pipelines. This asset class is classified as being valued using Level 3 inputs.

The sewerage network, was revalued for 1 July 2021. The Gross Current Replacement Value had been assessed on the basis of replacement with a new asset having similar service potential and includes allowances for installation and professional fees. The Gross Current Replacement Value costings were derived from reference to costing guides issued by the Australian Institute of Quantity Surveyors, NSW Reference Rates Manual, Rawlinson's (Australian Construction Handbook), Tweed Shire Council and APV internal database of costs. The Fair Value is the Gross Current Replacement Value less accumulated depreciation calculated to reflect the consumed or expired service potential of the asset. The depreciation of the assets was carried out by conducting a condition assessment of each asset at component level. Components have varying useful lives and consumption patterns.

These assets are indexed annually using the rate as determined by NSW DPI Water, being 7.71% for the 2022/23 reporting period.

E2-1 Fair value measurement (continued)

Fair value measurements using significant unobservable inputs (level 3)

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

\$ '000	Community Land		Land under Roads		Buildings		Roads	
	2023	2022	2023	2022	2023	2022	2023	2022
Opening balance	165,102	146,762	72,698	59,802	163,987	142,048	673,217	612,391
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	143	18,075	–	12,983	310	23,449	39,996	66,435
Other movements								
Purchases (GBV)	–	286	39	25	2,077	4,047	21,105	15,691
Disposals (WDV)	–	–	(160)	(112)	(325)	(407)	(3,972)	(3,449)
Depreciation and impairment	–	–	–	–	(703)	(5,150)	(12,857)	(17,851)
Other movement	–	(21)	–	–	105	–	42	–
Closing balance	165,245	165,102	72,577	72,698	165,451	163,987	717,531	673,217

\$ '000	Bridges		Footpaths		Stormwater drainage		Water supply network	
	2023	2022	2023	2022	2023	2022	2023	2022
Opening balance	191,860	175,627	28,117	25,374	178,307	161,777	479,956	506,387
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	11,218	17,918	1,632	2,735	10,445	17,651	36,662	(24,703)
Other movements								
Purchases (GBV)	30	689	814	844	1,757	1,591	5,719	10,203
Disposals (WDV)	(101)	(100)	(2)	(90)	(19)	(4)	(1,176)	(1,032)
Depreciation and impairment	(1,649)	(2,274)	(839)	(782)	(3,017)	(2,708)	(11,381)	(10,899)
Other movement	–	–	(445)	36	–	–	(15)	–
Closing balance	201,358	191,860	29,277	28,117	187,473	178,307	509,765	479,956

\$ '000	Sewerage network		Total	
	2023	2022	2023	2022
Opening balance	464,153	538,027	2,417,397	2,368,195
Recognised in other comprehensive income – revaluation surplus	35,608	(63,962)	136,014	70,581
Purchases (GBV)	10,303	4,761	41,844	38,137
Disposals (WDV)	(988)	(1,004)	(6,743)	(6,198)
Depreciation and impairment	(14,537)	(13,669)	(44,983)	(53,333)
Other movement	–	–	(313)	15
Closing balance	494,539	464,153	2,543,216	2,417,397

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 AASB119 Employee Benefits for the following reasons:

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

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

Description of the funding arrangements.

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

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

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

* For 180 Point Members, Employers are required to contribute 8.0% of salaries for the year ending 30 June 2023 (increasing to 8.5% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

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

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

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

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

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment 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 2023 was \$654,241,46. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2022.

The amount of additional contributions included in the total employer contribution advised above is \$315,822.00. Council's expected contribution to the plan for the next annual reporting period is \$578,764.56.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2023 is:

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

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

The share of any funding surplus or deficit that can be attributed to Council is 1.58%

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

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

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

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

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

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) 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 Council are those councillors and management personnel 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:

	2023	2022
Compensation:		
Short-term benefits	2,091	2,017
Post-employment benefits	168	157
Other long-term benefits	55	54
Total	2,314	2,228

Other transactions with KMP and their related parties

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

Nature of the transaction	Ref	Transactions during the year	Outstanding balances including		Impairment provision on outstanding balances	Impairment expense
			commitments	Terms and conditions		
2023						
Employee expenses relating to close family members of KMP	1	169		–	–	–
2022						
Employee expenses relating to close family members of KMP	1	164		–	–	–

1 Close family members of Council's KMP are employed by Council under the relevant pay award on an arm's length basis. There is 1 close family member of KMP currently employed by Council.

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2023	2022
---------	------	------

The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:

Mayoral fee	62	55
Councillors' fees	207	180
Total	269	235

F2 Other relationships

F2-1 Audit fees

\$ '000	2023	2022
---------	------	------

During the year, the following fees were incurred for services provided by the auditors of Council

Auditors of the Council - NSW Auditor-General:

(i) Audit and other assurance services

Audit and review of financial statements	114	115
Other assurance services	–	3
Total fees paid or payable to the Auditor-General	114	118
Total audit fees	114	118

G Other matters

G1-1 Statement of Cash Flows information

(a) Reconciliation of net operating result to cash provided from operating activities

\$ '000	2023	2022
Net operating result from Income Statement	69,337	27,770
Add / (less) non-cash items:		
Depreciation and amortisation	58,793	54,457
(Gain) / loss on disposal of assets	6,930	6,469
Non-cash capital grants and contributions	(8,166)	(7,200)
Losses/(gains) recognised on fair value re-measurements through the P&L:		
– Investments classified as 'at fair value' or 'held for trading'	–	3,758
– Investment property	(356)	–
– Unwinding of discount rates on reinstatement provisions	649	(367)
Share of net (profits)/losses of associates/joint ventures using the equity method	(262)	(130)
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(3,272)	1,457
(Increase) / decrease of inventories	(107)	(88)
(Increase) / decrease of other current assets	33	(115)
(Increase) / decrease of contract asset	(2,392)	(1,732)
Increase / (decrease) in payables	1,662	3,206
Increase / (decrease) in accrued interest payable	(26)	(26)
Increase / (decrease) in other accrued expenses payable	(59)	505
Increase / (decrease) in other liabilities	2,631	530
Increase / (decrease) in contract liabilities	(697)	(2,431)
Increase / (decrease) in employee benefit provision	(938)	(2,758)
Increase / (decrease) in other provisions	(15)	(426)
Net cash flows from operating activities	123,745	82,879

(b) Non-cash investing and financing activities

Art gallery	456	146
Development contributions – general	5,433	3,991
Development contributions – water	567	1,220
Development contributions – sewerage	1,711	844
Impairment loss	8,062	(8,129)
Total non-cash investing and financing activities	16,229	(1,928)

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2023	2022
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Buildings	3,636	181
Plant and equipment	478	289
Infrastructure	37,482	13,304
Total commitments	41,596	13,774
These expenditures are payable as follows:		
Within the next year	41,596	13,774
Total payable	41,596	13,774

Details of capital commitments

Capital commitments represent the unfulfilled portion of contracts awarded for asset related capital works, such as roads, water and sewer infrastructure.

G3-1 Events occurring after the reporting date

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

G4 Changes from prior year statements

G4-1 Changes in accounting estimates

Nature and effect of changes in accounting estimates on current year

During the year ended 30 June 2023, management reassessed the depreciation methodology to be applied to its water and sewer assets. Previously these assets were being depreciated based on an estimated pattern of consumption. However, as part of the comprehensive revaluation undertaken over these asset classes during the year, Council determined that the straight-line method of depreciation was considered to be a more appropriate methodology that better reflects the pattern of expected economic consumption of these assets.

G5 Statement of developer contributions as at 30 June 2023

G5-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2022	Contributions received during the year		Non-cash Other	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land						
Drainage	324	27	-	-	8	(23)	-	336	-
Roads	29,100	3,068	-	-	675	(409)	-	32,434	-
Traffic facilities	225	16	-	-	5	-	-	246	-
Parking	1,176	193	-	-	28	(366)	-	1,031	-
Open space	16,894	1,534	-	-	388	(432)	-	18,384	-
Community facilities	6,321	591	-	-	147	(65)	-	6,994	-
Other	1,929	523	-	-	49	(464)	-	2,037	-
Paths/cycleways	847	113	-	-	20	(25)	-	955	-
Street trees	303	7	-	-	7	(1)	-	316	-
S7.11 contributions – under a plan	57,119	6,072	-	-	1,327	(1,785)	-	62,733	-
Total S7.11 and S7.12 revenue under plans	57,119	6,072	-	-	1,327	(1,785)	-	62,733	-
Total contributions	57,119	6,072	-	-	1,327	(1,785)	-	62,733	-

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.

G5-2 Developer contributions by plan

\$ '000	Opening balance at 1 July 2022	Contributions received during the year		Non-cash Other	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land						
CONTRIBUTION PLAN NUMBER 1									
Open space	5,854	49	-	-	130	(2)	-	6,031	-
Total	5,854	49	-	-	130	(2)	-	6,031	-
CONTRIBUTION PLAN NUMBER 2									
Drainage	69	17	-	-	2	(1)	-	87	-
Total	69	17	-	-	2	(1)	-	87	-
CONTRIBUTION PLAN NUMBER 3									
Community facilities	2	-	-	-	-	-	-	2	-
Total	2	-	-	-	-	-	-	2	-
CONTRIBUTION PLAN NUMBER 4									

G5-2 Developer contributions by plan (continued)

\$ '000	Opening balance at 1 July 2022	Contributions received during the year		Non-cash Other	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land						
Roads	28,991	3,068	-	-	673	(409)	-	32,323	-
Total	28,991	3,068	-	-	673	(409)	-	32,323	-
CONTRIBUTION PLAN NUMBER 5									
Open space	972	68	-	-	22	(46)	-	1,016	-
Total	972	68	-	-	22	(46)	-	1,016	-
CONTRIBUTION PLAN NUMBER 6									
Street trees	303	7	-	-	7	(1)	-	316	-
Total	303	7	-	-	7	(1)	-	316	-
CONTRIBUTION PLAN NUMBER 7									
Drainage	255	10	-	-	6	(22)	-	249	-
Open space	966	15	-	-	21	(1)	-	1,001	-
Total	1,221	25	-	-	27	(23)	-	1,250	-
CONTRIBUTION PLAN NUMBER 11									
Community facilities (libraries)	1,508	211	-	-	37	(60)	-	1,696	-
Total	1,508	211	-	-	37	(60)	-	1,696	-
CONTRIBUTION PLAN NUMBER 12									
Traffic facilities – bus shelters (other)	225	16	-	-	5	-	-	246	-
Total	225	16	-	-	5	-	-	246	-
CONTRIBUTION PLAN NUMBER 13									
Other (cemetaries)	145	30	-	-	4	(44)	-	135	-
Total	145	30	-	-	4	(44)	-	135	-
CONTRIBUTION PLAN NUMBER 14									
Roads (mebbin springs)	109	-	-	-	2	-	-	111	-
Total	109	-	-	-	2	-	-	111	-
CONTRIBUTION PLAN NUMBER 15									
Community facilities	3,141	324	-	-	72	(5)	-	3,532	-
Total	3,141	324	-	-	72	(5)	-	3,532	-
CONTRIBUTION PLAN NUMBER 16									
Other (surf lifesaving)	116	4	-	-	3	-	-	123	-
Total	116	4	-	-	3	-	-	123	-
CONTRIBUTION PLAN NUMBER 18									
Other (council admin fees)	1,668	489	-	-	42	(420)	-	1,779	-

G5-2 Developer contributions by plan (continued)

\$ '000	Opening balance at 1 July 2022	Contributions received during the year		Non-cash Other	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land						
Total	1,668	489	-	-	42	(420)	-	1,779	-
CONTRIBUTION PLAN NUMBER 19									
Open space	91	69	-	-	3	-	-	163	-
Community facilities	1,625	102	-	-	37	-	-	1,764	-
Path/cycleways	124	-	-	-	3	-	-	127	-
Total	1,840	171	-	-	43	-	-	2,054	-
CONTRIBUTION PLAN NUMBER 21									
Open space	7	(7)	-	-	-	-	-	-	-
Community facilities	45	(46)	-	-	1	-	-	-	-
Total	52	(53)	-	-	1	-	-	-	-
CONTRIBUTION PLAN NUMBER 22									
Path/cycleways (shire wide)	723	113	-	-	17	(25)	-	828	-
Total	723	113	-	-	17	(25)	-	828	-
CONTRIBUTION PLAN NUMBER 23									
Parking (shire wide car parking)	1,176	193	-	-	28	(366)	-	1,031	-
Total	1,176	193	-	-	28	(366)	-	1,031	-
CONTRIBUTION PLAN NUMBER 25									
Open space (salt open space)	1,759	-	-	-	23	-	-	1,782	-
Total	1,759	-	-	-	23	-	-	1,782	-
CONTRIBUTION PLAN NUMBER 26									
Open space (shirewide)	5,765	1,159	-	-	156	(306)	-	6,774	-
Total	5,765	1,159	-	-	156	(306)	-	6,774	-
CONTRIBUTION PLAN NUMBER 27									
Open space	646	59	-	-	15	(2)	-	718	-
Total	646	59	-	-	15	(2)	-	718	-
CONTRIBUTION PLAN NUMBER 28									
Open space	835	122	-	-	18	(75)	-	900	-
Total	835	122	-	-	18	(75)	-	900	-
Open space	(1)	-	-	-	-	-	-	(1)	-
Total	(1)	-	-	-	-	-	-	(1)	-

G6 Statement of performance measures

G6-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2023	Indicator 2023	Indicators 2022 2021		Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	<u>26,658</u>	9.90%	5.30%	6.96%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	<u>269,190</u>				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	<u>202,888</u>	63.76%	75.87%	74.02%	> 60.00%
Total continuing operating revenue inclusive of all grants and contributions ¹	<u>318,181</u>				
3. Unrestricted current ratio					
Current assets less all external restrictions	<u>161,728</u>	8.87x	0.92x	0.80x	> 1.50x
Current liabilities less specific purpose liabilities	<u>18,232</u>				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	<u>94,163</u>	5.73x	4.77x	1.90x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	<u>16,447</u>				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	<u>6,651</u>	4.90%	4.50%	4.16%	< 10.00%
Rates and annual charges collectable	<u>135,735</u>				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	<u>360,589</u>	22.74 months	25.11 months	23.08 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	<u>15,856</u>				

(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

G6-2 Statement of performance measures by fund

	General Indicators ³		Water Indicators		Sewer Indicators		Benchmark
	2023	2022	2023	2022	2023	2022	
\$ '000							
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	11.34%	3.37%	(0.86)%	(2.17)%	12.31%	13.40%	> 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	54.50%	68.63%	89.96%	90.19%	90.23%	94.10%	> 60.00%
Total continuing operating revenue inclusive of all grants and contributions ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	8.87x	0.92x	24.22x	14.42x	58.26x	114.68x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	5.59x	4.41x	2.57x	2.27x	∞	∞	> 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	5.05%	4.60%	5.88%	4.18%	4.28%	4.30%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	13.10	14.57	33.96	39.10	73.34	71.27	> 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 G6-1 above.

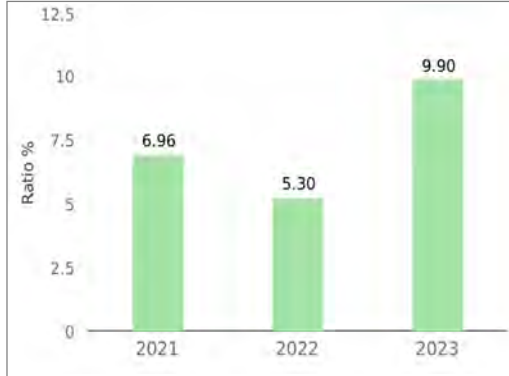
(3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

End of the audited financial statements

H Additional Council disclosures (unaudited)

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

1. Operating performance ratio



Purpose of operating performance ratio

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

Commentary on 2022/23 result

2022/23 ratio 9.90%

The ratio increased in the current year, largely due to the increased level of flood related repair grants received. Due to timing and the quantity of work required, the related repair expenditure was not spent at balance date.

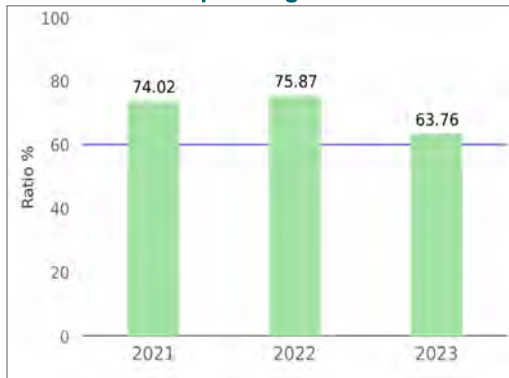
Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

■ Ratio achieves benchmark

■ Ratio is outside benchmark

2. Own source operating revenue ratio



Purpose of own source operating revenue ratio

This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions.

Commentary on 2022/23 result

2022/23 ratio 63.76%

Unpredicted significant flood events created a relatively higher reliance on flood related grant income during 2023.

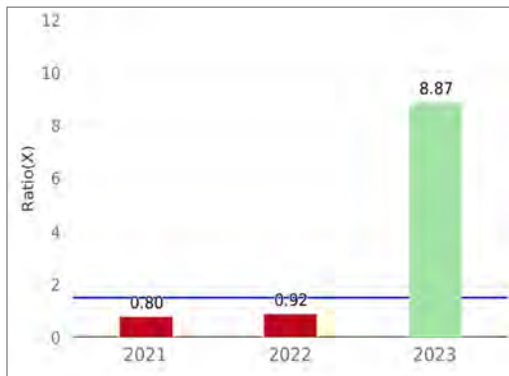
Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

■ Ratio achieves benchmark

■ Ratio is outside benchmark

3. Unrestricted current ratio



Purpose of unrestricted current ratio

To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.

Commentary on 2022/23 result

2022/23 ratio 8.87x

The ratio improved during the year due to an increase in unrestricted current versus non-current investments held at balance date. This was achieved, in part, through a restructure of the investment portfolio during the year for underperforming non-current term deposits against market rates. It was also the result of treasury management responding to market conditions and yield curve trends during 2023.

Benchmark: — > 1.50x

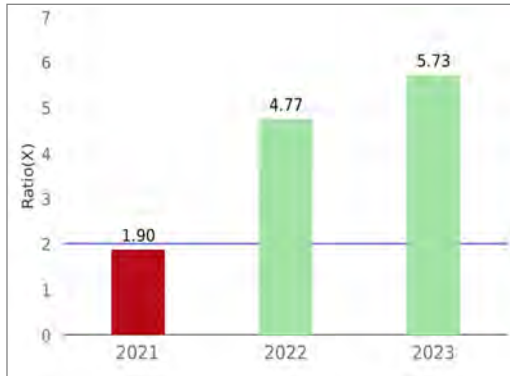
Source of benchmark: Code of Accounting Practice and Financial Reporting

■ Ratio achieves benchmark

■ Ratio is outside benchmark

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

4. Debt service cover ratio



Purpose of debt service cover ratio

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

Commentary on 2022/23 result

2022/23 ratio 5.73x

This ratio improved in line with the increased operating result for the year, assisted by increased grant income.

Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

5. Rates and annual charges outstanding percentage



Purpose of rates and annual charges outstanding percentage

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

Commentary on 2022/23 result

2022/23 ratio 4.90%

Due to increased cost of living pressures, the ratio has increased from prior years. However, the ratio remains well below the benchmark.

Benchmark: — < 10.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

6. Cash expense cover ratio



Purpose of cash expense cover ratio

This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.

Commentary on 2022/23 result

2022/23 ratio 22.74 months

The ratio remains well above the benchmark.

Benchmark: — > 3.00months

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

H1-2 Council information and contact details

Principal place of business:

Civic & Cultural Centre
10-14 Tumbulgum Road
Murwillumbah NSW 2484

Contact details

Mailing Address:

PO Box 816
Murwillumbah NSW 2484

Telephone: 02 6670 2400

Opening hours:

9:00am - 4:00pm
Monday to Friday
Closed Public Holidays

Internet: www.tweed.nsw.gov.au

Email: tsc@tweed.nsw.gov.au

Officers

General Manager

Troy Green

Responsible Accounting Officer

Michael Chorlton

Auditor

Audit Office of New South Wales

Elected members

Mayor

Chris Cherry

Councillors

Reece Byrnes
Rhiannon Brinsmead
Meredith Dennis
Nola Firth
James Owen
Warren Polglase

Other information

ABN: 90 178 732 496



INDEPENDENT AUDITOR'S REPORT
Report on the general purpose financial statements
Tweed Shire Council

To the Councillors of Tweed Shire Council

Opinion

I have audited the accompanying financial statements of Tweed Shire Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2023, the Statement of Financial Position as at 30 June 2023, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2023, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My 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 2023 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

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



Quentin Wong
Delegate of the Auditor-General for New South Wales

30 October 2023
SYDNEY



Cr Chris Cherry
 Mayor
 Tweed Shire Council
 PO Box 816
 MURWILLUMBAH NSW 2484

Contact: Quentin Wong
 Phone no: 02 9275 7454
 Our ref: R008-16585809-47046

30 October 2023

Dear Mayor

**Report on the Conduct of the Audit
 for the year ended 30 June 2023
 Tweed Shire Council**

I have audited the general purpose financial statements (GPFS) of Tweed Shire Council (the Council) for the year ended 30 June 2023 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed 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 2023 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

INCOME STATEMENT

Operating result

	2023	2022	Variance
	\$m	\$m	%
Rates and annual charges revenue	129.4	125.3	3.3
Grants and contributions revenue	115.3	58.4	97.4
Materials and Services	105.6	77.0	37.1

Operating result from continuing operations	69.3	27.8	149.3
Net operating result before capital grants and contributions	20.3	1.3	1,461.5

Rates and annual charges revenue (\$129.4 million) increased by \$4.1 million (3.3 per cent) in 2022–23. The IPART approved rate peg was 1.7 per cent.

Grants and contributions revenue (\$115.3 million) increased by \$56.9 million (97.4 per cent) in 2022–23 primarily due to increase of \$34.3 million in operating grants and increase of \$22.6 million in capital grants.

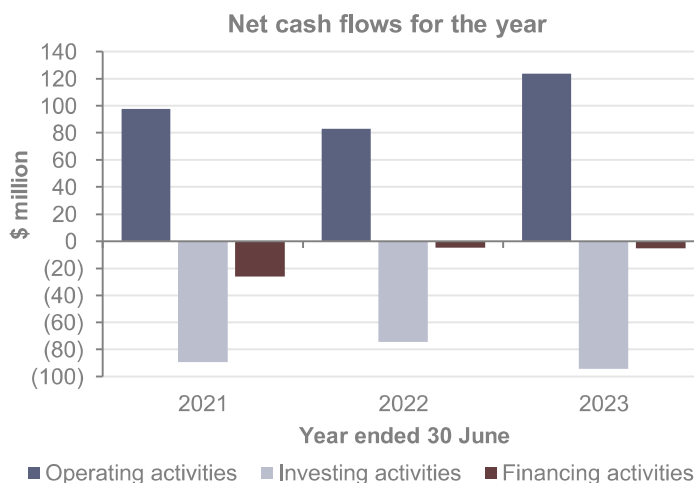
The Council's operating result from continuing operations of \$69.3 million (including depreciation, amortisation and impairment expense of \$58.8 million) was \$41.5 million higher than the 2021–22 result. The increase in operating result is largely attributed to the following:

- increase of \$56.9 million in grants and contributions revenue
- increase of \$6.8 million in user charges and fees revenue
- increase of \$8.0 million in interest and investment income
- increase of \$28.6 million in material and service expenditure

The net operating result before capital grants and contributions of \$20.4 million was \$19.1 million higher than the 2021–22 result.

STATEMENT OF CASH FLOWS

- Net cash provided by operating activities increased by \$40.8 million. This is largely due to an increase in grants and contributions received.
- Net cash used in investing activities increased by \$20.1 million. This is largely due to increased payments of \$33.6 million for infrastructure, property, plant & equipment, which is offset through a net decrease in financial investments of \$17.0 million.
- Net cash used in financing activities increased by \$0.6 million. This is largely due to increased repayment of borrowings of \$0.5 million.



FINANCIAL POSITION

Cash and investments

Cash and investments	2023	2022	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	471.4	438.0	Externally restricted balances mainly comprise of developer contributions, water supplies and sewerage services. The Council's external restricted balance has increased by \$40 million mainly due to increase in sewerage services, unexpended grants and developer contributions.
Restricted and allocated cash, cash equivalents and investments:			
• External restrictions	328.3	288.3	
• Internal allocations	141.4	144.7	Internal allocations are determined by Council policies or decisions, which are subject to change. Internally allocated cash and investments have decreased by \$3.3 million primarily due to decrease in non-DWM management by \$4.6 million.

Debt

At 30 June 2023, Council had

- \$115.5 million in secured loans (\$120.8 million in 2021–22)
- \$1.0 million in bank overdraft facility with nil drawn down
- \$0.3 million in credit card facility with \$0.033 million used.

PERFORMANCE

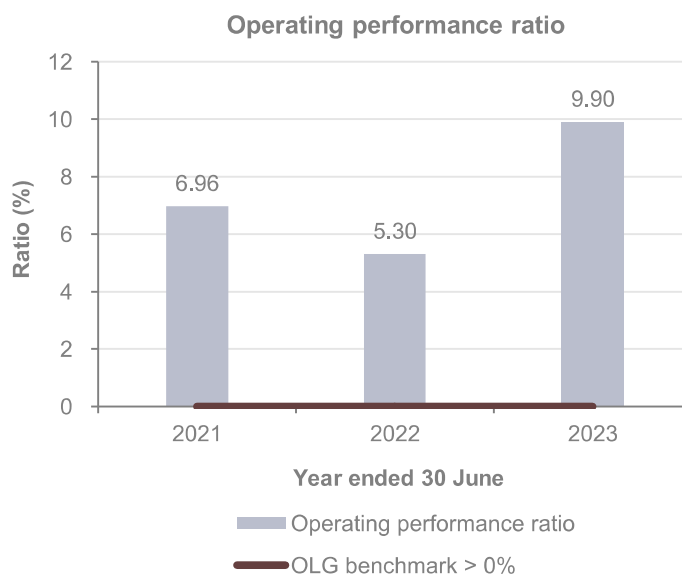
Performance measures

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

Operating performance ratio

The Council met the benchmark for the current reporting period.

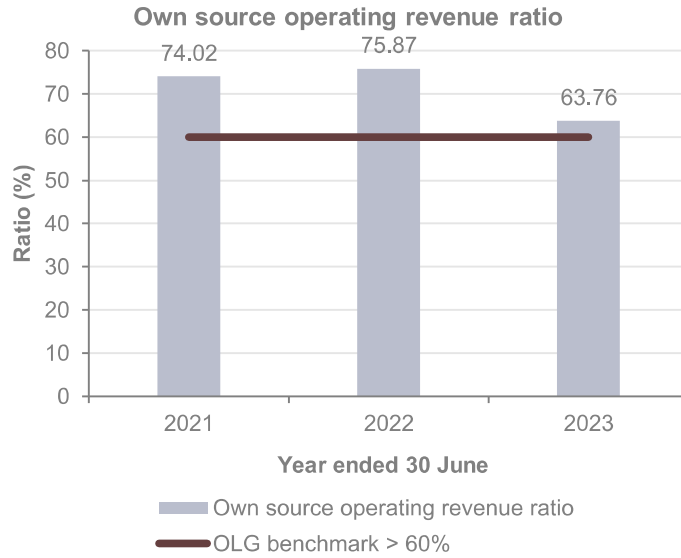
The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



Own source operating revenue ratio

The Council met the benchmark for the current reporting period.

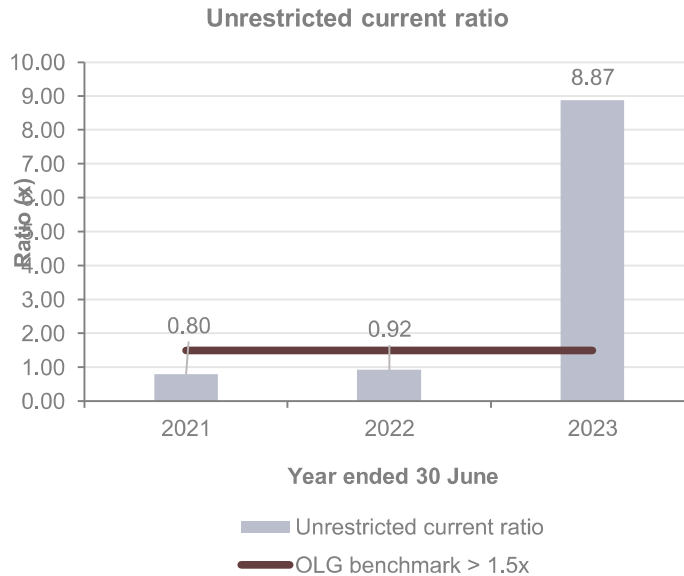
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



Unrestricted current ratio

The Council met the benchmark for the current reporting period.

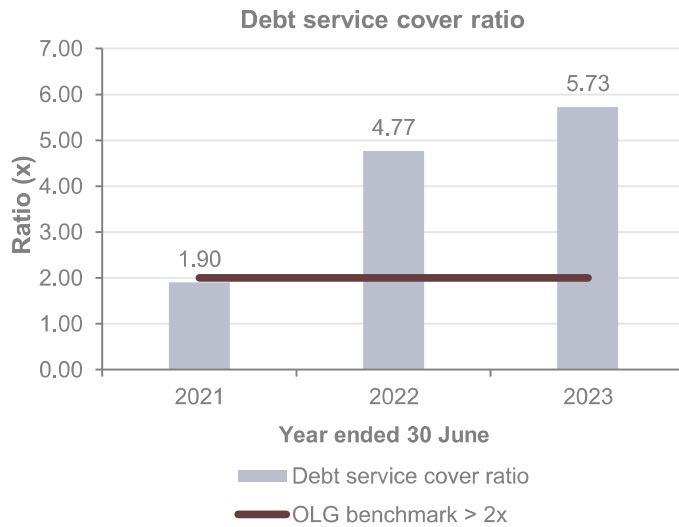
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



Debt service cover ratio

The Council met the benchmark for the current reporting period.

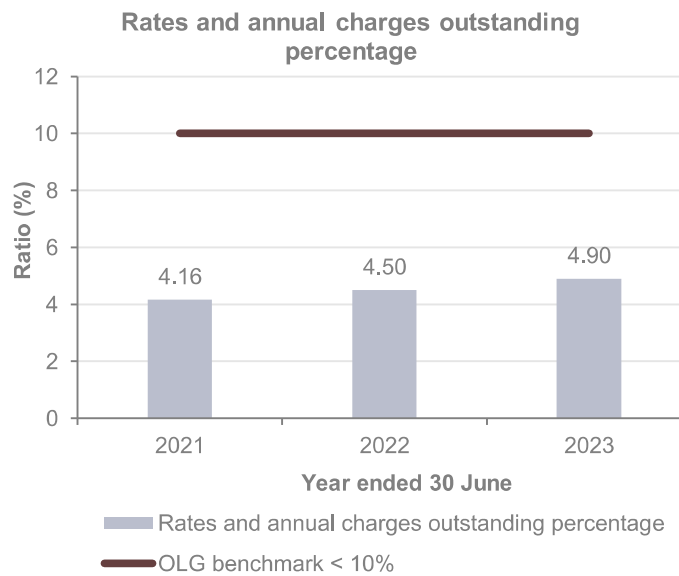
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



Rates and annual charges outstanding percentage

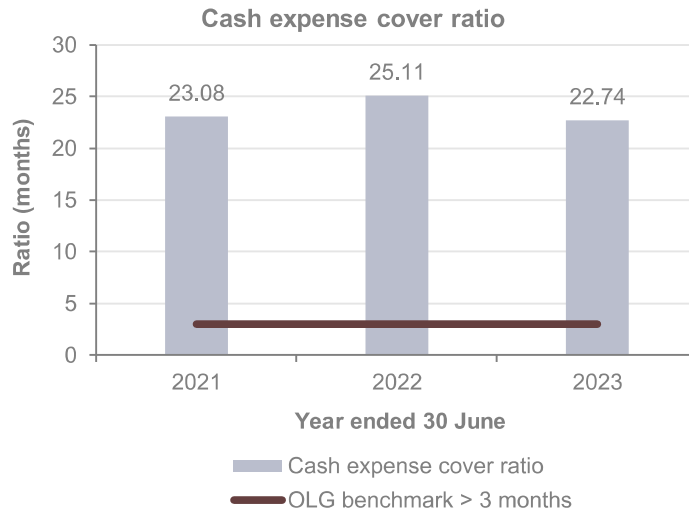
The Council met the benchmark for the current reporting period.

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



Cash expense cover ratio

The Council met 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.



Infrastructure, property, plant and equipment renewals

Council renewed \$55.0 million of infrastructure, property, plant and equipment during the 2022–23 financial year, compared with \$29.8 million in the prior year. This was mainly spent on roads and the continuing repair of assets damaged by natural disasters. A further \$39.4 million was spent on new assets, compared to \$33.6 million in the prior year.

Legislative compliance

My audit procedures did not identify any instances of non-compliance with legislative requirements 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.

Quentin Wong

Delegate of the Auditor-General for New South Wales

Contact and connect

02 6670 2400

tweed.nsw.gov.au

tsc@tweed.nsw.gov.au

PO Box 819 Murwillumbah NSW 2486

