



ORDINARY MEETING OF COUNCIL

To be held on

Wednesday, 23 September 2020 4pm

at

Guyra Council Chamber

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INSTRUMENT OF DELEGATION TO GENERAL MANAGER

Pursuant to Section 377 of the *Local Government Act 1993* and a resolution of the Council at its meeting held on 23 September, 2020 Armidale Regional Council:

- 1. Revokes all previous delegations granted to the position of General Manager prior to the date of this Instrument; and
- 2. Delegates to the position of General Manager, or to the person who acts in that position, all of the functions, powers, duties and authorities of the Council that it may lawfully delegate under the Local Government Act 1993, any other Act, regulation, instrument, rule or the like (including any functions, powers, duties and authorities delegated to the Council by any authority, body, person or the like), other than those functions prescribed in section 377 of the Local Government Act 1993 as functions which may not be delegated; subject to:
 - i. the acceptance of tenders being limited to a contract value of up to \$250,000 (GST inclusive) where all other tender requirements of the *Local Government Act 1993* and *Local Government (General) Regulation 2005* are met.
 - ii. these delegations and authorities being exercised in a manner consistent with relevant legislation and any applicable resolution of Council.
- 3. Pursuant to Section 68 of the *Noxious Weeds Act 1993* delegates to the position of General Manager, or to the person who acts in that position, all of the functions under the *Noxious Weeds Act 1993*, including, but not limited to, the function of appointing inspectors in accordance with the Act.
- 4. These delegations and authorities are effective from the date of the Resolution of the Council and remain in force until amended or revoked by a further resolution of the Council.

Pursuant to a Resolution o	f the Council at its meeting of Wednesday, 23 September 2020.
	Date:
Viv May _{PSM}	

Acknowledgement of Delegations of Authority

Interim Administrator

I, John Rayner, currently employed by the Council in the position of Acting General Manager, do hereby acknowledge that I have read and understood this Instrument of Delegation and that I will perform the functions of the position of General Manager in accordance with the delegations and authorities in this Instrument of Delegation and the relevant position description.

Attachment 1		Instrument of Delegation
	Date:	
John Rayner		
Acting General Manager		

Investment Report Pack Armidale Regional Council

ARMIDALE Regional Council 1 August 2020 to 31 August 2020

49,274,026.89

49,000,000.00

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Investment Report Pack Armidale Regional Council 1 August 2020 to 31 August 2020

1. Securities Held By Trading Book Maturing Post 31 August 2020

ARMIDALE Regional Council

0000 1000	Settlement Date Issuer	ISIN Maturity Date	m Next Coupon te Date	Rate/Latest Coupon Yield Frequency	on Security ency Type	/ Security Rating	Face Value Notional	Face Value Notional	Market Value
Armidale Re	Armidale Regional Council								
LC92224	4 Sep 2019 Bank of Queensland Ltd	2 Sep 2020	20 2 Sep 2020	1.55 Maturity	lty TD	Moodys ST P-2	1,000,000.00	1,000,000.00	1,015,372.60
LC92225	12 Sep 2019 National Australia Bank Ltd	9 Sep 2020	20 9 Sep 2020	0 1.60 Maturity	lty TD	S&P ST A1+	1,000,000.00	1,000,000.00	1,015,517.81
LC92226	25 Sep 2019 Community Mutual Ltd Vas Regional Australia Bank	lia 2020	20 23 Sep 2020	1.75 Maturity	ity TD	Unrated ST UR	1,000,000.00	1,000,000.00	1,016,349.32
LC92227	2 Oct 2019 Credit Union Australia Ltd	30 Sep 2020	20 30 Sep 2020	1.50 Maturity	dty TD	S&P ST A2	2,000,000.00	2,000,000.00	2,027,452.06
LC92233	12 Feb 2020 National Australia Bank Ltd	14 Oct 2020	20 14 Oct 2020) 1.48 Maturity	ity TD	S&P ST A1+	1,000,000.00	1,000,000.00	1,008,150.14
LC92230	29 Jan 2020 AMP Bank Ltd	28 Oct 2020	20 28 Oct 2020) 1.70 Maturity	lty TD	S&P ST A2	1,000,000.00	1,000,000.00	1,010,013.70
LC92241	3 Mar 2020 Macquarie Bank	4 Nov 2020	20 4 Nov 2020) 1.60 Maturity	lty TD	Moodys ST P-1	2,000,000.00	2,000,000.00	2,015,868.50
LC92234	13 Feb 2020 National Australia Bank Ltd	11 Nov 2020	20 11 Nov 2020	0 1.48 Maturity	lty TD	S&P ST A1+	2,000,000.00	2,000,000.00	2,016,219.18
LC92242	12 Mar 2020 Macquarie Bank	11 Nov 2020	20 11 Nov 2020	0 1.70 Maturity	lty TD	Moodys ST P-1	2,000,000.00	2,000,000.00	2,016,021.92
LC92235	19 Feb 2020 AMP Bank Ltd	18 Nov 2020	20 18 Nov 2020	1.70 Maturity	lty TD	S&P ST A2	1,000,000.00	1,000,000.00	1,009,035.62
LC92245	27 May 2020 AMP Bank Ltd	25 Nov 2020	20 25 Nov 2020	1.65 Maturity	dt th	S&P ST A2	1,000,000.00	1,000,000.00	1,004,339.73
LC92228	23 Dec 2019 ING Bank Australia Limited	16 Dec 2020	20 16 Dec 2020	0 1.60 Maturity	lty TD	S&P ST A1	2,000,000.00	2,000,000.00	2,022,093.16
LC92229	15 Jan 2020 ING Bank Australia Limited	14 Jan 2021	21 14 Jan 2021	1.65 Maturity	lty TD	S&P ST A1	1,000,000.00	1,000,000.00	1,010,352.05
LC92238	25 Feb 2020 Defence Bank Ltd	20 Jan 2021	21 20 Jan 2021	1.65 Maturity	ity TD	S&P ST A2	1,000,000.00	1,000,000.00	1,008,498.63
LC92231	5 Feb 2020 AMP Bank Ltd	3 Feb 2021	21 3 Feb 2021	1.70 Maturity	lty TD	S&P ST A2	2,000,000.00	2,000,000.00	2,019,375.34
LC92237	19 Feb 2020 AMP Bank Ltd	17 Feb 2021	21 17 Feb 2021	1.70 Maturity	lty TD	S&P ST A2	1,000,000.00	1,000,000.00	1,009,035.62
LC92239	25 Feb 2020 ING Bank Australia Limited	24 Feb 2021	21 24 Feb 2021	1.60 Maturity	lty TD	S&P ST A1	1,000,000.00	1,000,000.00	1,008,241.10
LC92240	25 Feb 2020 ING Bank Australia Limited	24 Mar 2021	21 24 Mar 2021	1.60 Maturity	ity TD	S&P A	2,000,000.00	2,000,000.00	2,016,482.20
LC92243	6 May 2020 Macquarie Bank	5 May 2021	21 5 May 2021	1.30 Maturity	ity TD	Moodys ST P-1	1,000,000.00	1,000,000.00	1,004,167.12
LC92244	20 May 2020 Macquarie Bank	20 May 2021	21 20 May 2021	1.25 Maturity	ity TD	Moodys ST P-1	1,000,000.00	1,000,000.00	1,003,527.40
LC92246	8 Jul 2020 AMP Bank Ltd	8 Jul 2021	21 8 Jul 2021	1.20 Maturity	ity TD	S&P ST A2	1,000,000.00	1,000,000.00	1,001,775.34
LC92247	23 Jul 2020 National Australia Bank Ltd	23 Jul 2021	23 Jul 2021	1 0.90 Maturity	ity TD	S&P ST A1+	10,000,000.00	10,000,000.00	10,009,616.40
LC92248	29 Jul 2020 Bank of Queensland Ltd	28 Jul 2021	21 28 Jul 2021	1 0.90 Maturity	lty TD	Moodys ST P-2	5,000,000.00	5,000,000.00	5,004,068.50
LC93375	12 Aug 2020 Bank of Queensland Ltd	11 Aug 2021	21 11 Aug 2021	1 0.85 Maturity	lty TD	Moodys ST P-2	5,000,000.00	5,000,000.00	5,002,212.35
LC93376	20 Aug 2020 AMP Bank Ltd	20 Aug 2021	21 20 Aug 2021	1 0.80 Maturity	dt th	S&P ST A2	1,000,000.00	1,000,000.00	1,000,241.10

Coupon Rate is the full coupon rate at the next coupon date if that next coupon exists.

Total

Investment Report Pack Armidale Regional Council 1 August 2020 to 31 August 2020

2. Interest and Distribution Income Received For 1 August 2020 to 31 August 2020

Trading Book	Armidale Regional Council	Armidale Regional Council	Armidale Regional Council	Armidale Regional Council	
Consideration Notional Income Type	30,830.14 Security Coupon Interest	34,465.75 Security Coupon Interest	32,000.00 Security Coupon Interest	18,000.00 Security Coupon Interest	115,295.89
Settlement Face Value (Basis of Date Interest Calculation)	2,000,000.00	2,000,000.00	2,000,000.00	1,000,000.00	
Settlement Date	5 Aug 2020	11 Aug 2020	12 Aug 2020	20 Aug 2020	
Income Expense Code	IEI128201	IE1128200	IEI128202	IEI128203	
Issuer	ANZ Banking Group Ltd	Bank of Queensland Ltd	Bendigo & Adelaide Bank Ltd	AMP Bank Ltd	
Security	ANZ 1.55 05 Aug 2020 363DAY TD	BOQ 1.7 11 Aug 2020 370DAY TD	BENAU 1.6 12 Aug 2020 365DAY TD	AMP 1.8 20 Aug 2020 365DAY TD	
Security ISIN Security					

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Armidale Regional Council 1 August 2020 to 31 August 2020

Investment Report Pack

3. Acquisitions, Disposals and Maturities Between 1 August 2020 and 31 August 2020

5,000,000.00 (1,000,000.00) 1,000,000.00 (2,000,000.00) (2,000,000.00) (2,000,000.00)(1,000,000.00) 100.000 100.000 100.000 100.000 100.000 100.000 0.000 0.000 0.000 0.000 0.000 100.000 100.000 100.000 100.000 100.000 Bond Factor 1.000000000 1.000000000 1.000000000 1.000000000 1.000000000 1.000000000 Face Value Current 2,000,000.00 2,000,000.00 2,000,000.00 5,000,000.00 1,000,000.00 1,000,000.00 Face Value Original 2,000,000.00 2,000,000.00 2,000,000.00 5,000,000.00 00.000,000,1 1,000,000.00 Settlement Date 12 Aug 2020 20 Aug 2020 Transaction Date 20 Aug 2020 5 Aug 2020 12 Aug 2020 20 Aug 2020 11 Aug 2020 12 Aug 2020 Acquisition Acquisition Maturity Maturity Maturity Maturity LC93375 LC92223 LC92220 LC92222 LC93376 Security ISIN Bendigo & Adelaide Bank Ltd ANZ Banking Group Ltd Bank of Queensland Ltd Bank of Queensland Ltd AMP Bank Ltd AMP Bank Ltd BENAU 1.6 12 Aug 2020 365DAY TD ANZ 1.55 05 Aug 2020 363DAY TD BOQ 0.85 11 Aug 2021 364DAY TD AMP 0.8 20 Aug 2021 365DAY TD BOQ 1.7 11 Aug 2020 370DAY TD AMP 1.8 20 Aug 2020 365DAY TD

Notes

The naturity of WBS' type securities are excluded from the above list

A maturity, securities are assumed to be priced at capital price = 100, accrued interest = 0

A finaturity, securities are assumed to be priced at capital price = 100, accrued interest = 0

To avoid misleadnig maturity data, the reporting period should start immelately after a month end and the reporting period should be kept small (e.g. 1 month).

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Investment Report Pack Armidale Regional Council 1 August 2020 to 31 August 2020



4. Interest Income Accrued As At 31 August 2020

Accrued ue Interest	60 15,372.60	15,517.81	32 16,349.32	27,452.05	14 8,150.14	70 10,013.70	50 15,868.49	18 16,219.18	92 16,021.92	62 9,035.62	73 4,339.73	16 22,093.15	10,352.05	63 8,498.63	34 19,375.34	62 9,035.62	10 8,241.10	20 16,482.19	12 4,167.12	3,527.40	34 1,775.34	40 9,616.44	50 4,068.49	35 2,212.33	10 241.10	89 274,026.86
Market Value	1,015,372.60	1,015,517.81	1,016,349.32	2,027,452.06	1,008,150.14	1,010,013.70	2,015,868.50	2,016,219.18	2,016,021.92	1,009,035.62	1,004,339.73	2,022,093.16	1,010,352.05	1,008,498.63	2,019,375.34	1,009,035.62	1,008,241.10	2,016,482.20	1,004,167.12	1,003,527.40	1,001,775.34	10,009,616.40	5,004,068.50	5,002,212.35	1,000,241.10	49,274,026.89
Latest Purchase Consideration	1,000,000.00	1,000,000.00	1,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00	1,000,000.00	
Current Face Value Notional	1,000,000.00	1,000,000.00	1,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00	1,000,000.00	49,000,000.00
Face Value Notional	1,000,000.00	1,000,000.00	1,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00	1,000,000.00	49,000,000.00
Franking Credit Coupon Rate Frequency	Maturity	Maturity	Maturity	Maturity	Maturity	Maturity	Maturity	Maturity	Maturity	Maturity	Maturity	Maturity	Maturity	Maturity	Maturity	Maturity	Maturity	Maturity	Maturity	Maturity	Maturity	Maturity	Maturity	Maturity	Maturity	
Coupon	1.5500	1.6000	1.7500	1.5000	1.4800	1.7000	1.6000	1.4800	1.7000	1.7000	1.6500	1.6000	1.6500	1.6500	1.7000	1.7000	1.6000	1.6000	1.3000	1.2500	1.2000	0.9000	0.9000	0.8500	0.8000	
Accrual Period (Days)	362	354	341	334	201	215	181	200	172	194	96	252	229	188	208	194	188	188	117	103	54	39	33	19	1	
Next Coupon Date	2 Sep 2020	9 Sep 2020	23 Sep 2020	30 Sep 2020	14 Oct 2020	28 Oct 2020	4 Nov 2020	11 Nov 2020	11 Nov 2020	18 Nov 2020	25 Nov 2020	16 Dec 2020	14 Jan 2021	20 Jan 2021	3 Feb 2021	17 Feb 2021	24 Feb 2021	24 Mar 2021	5 May 2021	20 May 2021	8 Jul 2021	23 Jul 2021	28 Jul 2021	11 Aug 2021	20 Aug 2021	
Prior Coupon Date																										
Issue Date	4 Sep 2019	12 Sep 2019	25 Sep 2019	2 Oct 2019	12 Feb 2020	29 Jan 2020	3 Mar 2020	13 Feb 2020	12 Mar 2020	19 Feb 2020	27 May 2020	23 Dec 2019	15 Jan 2020	25 Feb 2020	5 Feb 2020	19 Feb 2020	25 Feb 2020	25 Feb 2020	6 May 2020	20 May 2020	8 Jul 2020	23 Jul 2020	29 Jul 2020	12 Aug 2020	20 Aug 2020	
WAL / Interim Maturity Date	2 Sep 2020	9 Sep 2020	23 Sep 2020	30 Sep 2020	14 Oct 2020	28 Oct 2020	4 Nov 2020	11 Nov 2020	11 Nov 2020	18 Nov 2020	25 Nov 2020	16 Dec 2020	14 Jan 2021	20 Jan 2021	3 Feb 2021	17 Feb 2021	24 Feb 2021	24 Mar 2021	5 May 2021	20 May 2021	8 Jul 2021	23 Jul 2021	28 Jul 2021	11 Aug 2021	20 Aug 2021	
Security	BOQ 1.55 02 Sep 2020 364DAY TD	NAB 1.6 09 Sep 2020 363DAY TD	RAB 1.75 23 Sep 2020 364DAY TD	CUA 1.5 30 Sep 2020 364DAY TD	NAB 1.48 14 Oct 2020 245DAY TD	AMP 1.7 28 Oct 2020 273DAY TD	MACQ 1.6 04 Nov 2020 246DAY TD	NAB 1.48 11 Nov 2020 272DAY TD	MACQ 1.7 11 Nov 2020 244DAY TD	AMP 1.7 18 Nov 2020 273DAY TD	AMP 1.65 25 Nov 2020 182DAY TD	ING 1.6 16 Dec 2020 359DAY TD	ING 1.65 14 Jan 2021 365DAY TD	DFB 1.65 20 Jan 2021 330DAY TD	AMP 1.7 03 Feb 2021 364DAY TD	AMP 1.7 17 Feb 2021 364DAY TD	ING 1.6 24 Feb 2021 365DAY TD	ING 1.6 24 Mar 2021 393DAY TD	MACQ 1.3 05 May 2021 364DAY TD	MACQ 1.25 20 May 2021 365DAY TD	AMP 1.2 08 Jul 2021 365DAY TD	NAB 0.9 23 Jul 2021 365DAY TD	BOQ 0.9 28 Jul 2021 364DAY TD	BOQ 0.85 11 Aug 2021 364DAY TD	AMP 0.8 20 Aug 2021 365DAY TD	
Latest Deal Code	LC92224	LC92225	LC92226	LC92227	LC92233	LC92230	LC92241	LC92234	LC92242	LC92235	LC92245	LC92228	LC92229	LC92238	LC92231	LC92237	LC92239	LC92240	LC92243	LC92244	LC92246	LC92247	LC92248	LC93375	LC93376	

Coupon Rate is the full coupon rate at the next coupon date if that next coupon exists. Accused interest is calculated as Current Face Value x Coupon Rate (Adjusted by Franking Credit Rate) x (Days Since Prior Coupon or Issue Date / 365). The accused interest component of the Market Value does not consider the franking credit rate and is instead based upon market prices.



5. Portfolio Valuation As At 31 August 2020

DAY TD SAP STAZ 1,000,000.00 1,000,000.00 1,000,000 DAY TD SAP STAZ 1,000,000.00 1,000,000.00 1,000,000 0,434 DAY TD SAP STAZ 1,000,000.00 1,000,000.00 1,000,000 0,434 DAY TD SAP STAZ 2,000,000.00 1,000,000.00 1,000,000 0,434 AV TD SAP STAZ 1,000,000.00 1,000,000.00 1,000,000 0,044 AV TD SAP STAZ 1,000,000.00 1,000,000.00 1,000,000 0,044 AV TD SAP STAZ 1,000,000.00 1,000,000.00 1,000,000 0,044 AV TD Moodys ST P-2 5,000,000.00 1,000,000.00 1,000,000 1,000,000 AV TD SAP ST A2 1,000,000.00 1,000,000.00 1,000,000 1,000,000 AV TD SAP ST A1 1,000,000.00 1,000,000.00 1,000,000 1,000,000 AV TD SAP ST A1 1,000,000.00 1,000,000.00 1,000,000 1,000,000 AV TD SAP ST A1 1,000,000.	Security	Security Rating ISIN	Face Value Original	Current	Share Price	Unit Count Share Count	Price	Market Value	Value	Yield	Running Yield
AMP 17 28 OG 2020 2320AYTD SAP 57 AZ 1,000,000.00 100.00 100 AMP 17 18 Nev 2020 2720AYTD SAP 57 AZ 1,000,000.00 1,000,000.00 1,000 AMP 17 18 Nev 2020 7220AYTD SAP 57 AZ 1,000,000.00 1,000,000.00 1,000 AMP 17 17 Ne Rep 2021 364DAYTD SAP 57 AZ 1,000,000.00 1,000,000.00 1,000 AMP 12 08 May 2021 365DAYTD SAP 57 AZ 1,000,000.00 1,000,000.00 1,000 AMP 12 08 May 2021 365DAYTD SAP 57 AZ 1,000,000.00 1,000,000.00 1,000 BOO 155 OZ 50 May 2021 365DAYTD Moodys 57 PZ 1,000,000.00 1,000,000.00 1,000 BOO 155 OZ 50 May 2021 365DAYTD Moodys 57 PZ 1,000,000.00 1,000,000.00 1,000 BOO 155 OZ 50 May 2021 364DAYTD Moodys 57 PZ 1,000,000.00 1,000,000 1,000 BOO 155 OZ 50 May 2021 364DAYTD Moodys 57 PZ 1,000,000.00 1,000 1,000 BOO 155 OZ 50 MB 2021 364DAYTD Moodys 57 PZ 1,000,000.00 1,000 1,000 BOO 155 OZ 80 MB 2021 364DAYTD Moodys 57 PZ 1,000,000.00											
AMP 17 78 Nov 2020 273ChY TD SAP 517.2 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 0,444 AMP 17 18 Nov 2020 182DAY TD SAP 517.2 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 0,044 AMP 17 77 Feb 2021 364DAY TD SAP 517.2 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 0,044 AMP 17 77 Feb 2021 365DAY TD SAP 517.2 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 0,044 AMP 1.0 R Jul 2021 365DAY TD Moodys ST P-2 1,000,000.00 1,000,000.00 1,000,000.00 0,044 BOO 0.5 S1 May 2021 365DAY TD Moodys ST P-2 1,000,000.00 1,000,000.00 1,000,000.00 0,044 ROE 1.5 S 2 Sep 2020 364DAY TD Moodys ST P-2 5,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 0,044 ROE 1.5 S 2 Sep 2020 364DAY TD Moodys ST P-2 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00	AMP 1.7 28 Oct 2020 273DAY 1		1,000,000.00	1,000,000.00	100.000		1.001	1,010,013.70	2.05%	1.70%	
AMP 155 25 Nov 2020 182DAY TD SAB ST A2 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 0,0489 AMP 17 17 EA 2021 384DAY TD SAB ST A2 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 0,0178 AMP 0 8 20 Juli 2021 385DAY TD SAB ST A2 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 0,0178 BOO 0 155 02 Sep 2020 384DAY TD Moodys ST P-2 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000 0,024 BOO 0 155 02 Sep 2020 384DAY TD Moodys ST P-2 5,000,000.00 1,000,000.00 1,000,000 1,000,000 0,044 RAB 175 23 Sep 2020 384DAY TD New ST FA 2 2,000,000.00 1,000,000.00 1,000,000	AMP 1.7 18 Nov 2020 273DAY		1,000,000.00	1,000,000.00	100.000		0.904	1,009,035.62	2.05%	1.70%	
AMP 17 70 Teb 2021 364DAY TD SAP ST A2 2,000,000 00 1,000,000 00 1,000,000 00 1,000,000 00 1,000,000 00 1,000,000 00 1,000,000 00 1,000,000 00 1,000,000 00 1,000,000 00 1,000,000 00 1,000,000 00 1,000,000 00 1,000,000 00 1,000,000 00 1,000,000 00 1,000,000 00 1,000,000 00 1,000,000 00 0,002,000 00	AMP 1.65 25 Nov 2020 182DAY		1,000,000.00	1,000,000.00	100.000		0.434	1,004,339.73	2.04%	1.65%	
AMP 12 09 Jul 2021 365DAY TD SAP ST A2 1,000,000.0 1,000,000.0 1,000,000.0 1,000,000.0 1,000,000.0 0,000,000.0 0,000,000.0 1,000,000.0 0,000,0	AMP 1.7 03 Feb 2021 364DAY		2,000,000.00	2,000,000.00	100.000		0.969	2,019,375.34	4.10%	1.70%	
AMP 12 08 Jul 2021 365DAY TD SAP STA2 1,000,000.00 1	AMP 1.7 17 Feb 2021 364DAY 7		1,000,000.00	1,000,000.00	100.000		0.904	1,009,035.62	2.05%	1.70%	
AMP 0.8 20 Aug 2021 365DAY TD SAB ST AZ 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 0,002 0,002 0 <td>AMP 1.2 08 Jul 2021 365DAY Ti</td> <td></td> <td>1,000,000.00</td> <td>1,000,000.00</td> <td>100.000</td> <td></td> <td>0.178</td> <td>1,001,775.34</td> <td>2.03%</td> <td>1.20%</td> <td></td>	AMP 1.2 08 Jul 2021 365DAY Ti		1,000,000.00	1,000,000.00	100.000		0.178	1,001,775.34	2.03%	1.20%	
BOO 155 02 Sep 2020 364DAY TD Moodys ST P-2 1,000,000.00	AMP 0.8 20 Aug 2021 365DAY		1,000,000.00	1,000,000.00	100.000		0.024	1,000,241.10	2.03%	%08'0	
BOOD 0.9 28 Jul 2021 364DAY TD Moodys STP-2 5,000,000.00 1,000,000.00	BOQ 1.55 02 Sep 2020 364DAY		1,000,000.00	1,000,000.00	100.000		1.537	1,015,372.60	2.06%	1.55%	
BOQ 0.85 11 Aug 2021 364DAY TD Moodys ST P-2 5,000,000.00 5,000,000.00 100.000 0.044 RAB 1.75 23 Sep 2020 364DAY TD Unrated ST UR 1,000,000.00 1,000,000.00 1,000,000 1,000,000 1,050 CUA 1.5 30 Sep 2020 364DAY TD S&F ST A2 2,000,000.00 1,000,000 1,000,000 1,000,000 1,373 DFB 1.65 20 Jan 2021 365DAY TD S&F ST A1 2,000,000.00 1,000,000 1,000,000 1,000,000 0,850 ING 1.6 24 Feb 2021 365DAY TD S&F ST A1 1,000,000 1,000,000 1,000,000 1,000,000 0,824 ING 1.6 24 Feb 2021 365DAY TD S&F ST A1 1,000,000 1,000,000 1,000,000 1,000,000 0,824 ING 1.6 24 Mar 2021 345DAY TD Moodys ST P-1 2,000,000 1,000,000 1,000,000 0,000,0	BOQ 0.9 28 Jul 2021 364DAY TI		5,000,000.00	5,000,000.00	100.000		0.081	5,004,068.50	10.16%	%06:0	
RAB 1.75 23 Sep 2020 364DAY TD Unraited ST UR 1,000,000.00	BOQ 0.85 11 Aug 2021 364DAY		5,000,000.00	5,000,000.00	100.000		0.044	5,002,212.35	10.15%	0.85%	
CUA 15 30 Sep 2020 364DAY TD S&P STA2 L1,000,000.00 L1,00	RAB 1.75 23 Sep 2020 364DAY		1,000,000.00	1,000,000.00	100.000		1.635	1,016,349.32	2.06%	1.75%	
DFB 1.65 20 Jan 2021 330DAY TD S&P ST A2 INOG 1.6 16 Dec 2020 359DAY TD S&P ST A1 INOG 1.6 16 Dec 2020 359DAY TD S&P ST A1 INOG 1.6 16 Dec 2020 359DAY TD S&P ST A1 INOG 1.6 24 Feb 2021 365DAY TD S&P ST A1 INOG 1.6 24 Feb 2021 365DAY TD S&P ST A1 INOG 1.6 24 Mar 2021 365DAY TD S&P ST A1 INOG 1.6 24 Mar 2021 365DAY TD S&P ST A1 INOG 1.6 24 Mar 2021 365DAY TD MACQ 1.5 14 Nov 2020 244DAY TD MACQ 1.5 14 Nov 2020 244DAY TD MACQ 1.5 26 May 2021 364DAY TD MACQ 1.2 26 May 2021 365DAY TD MACQ 1.2 26 M	CUA 1.5 30 Sep 2020 364DAY		2,000,000.00	2,000,000.00	100.000		1.373	2,027,452.06	4.11%	1.50%	
ING 1.6 16 Dec 2020 359DAYTD	DFB 1.65 20 Jan 2021 330DAY		1,000,000.00	1,000,000.00	100.000		0.850	1,008,498.63	2.05%	1.65%	
ING 1.65 14 Jan 2021 365DAY TD S&P ST A1 1,000,000.00 1,000,000.00 1,000,000 1	ING 1.6 16 Dec 2020 359DAY T		2,000,000.00	2,000,000.00	100.000		1,105	2,022,093.16	4.10%	1.60%	
ING 1.6 24 Feb 2021 365DAY TD	ING 1.65 14 Jan 2021 365DAY		1,000,000.00	1,000,000.00	100.000		1.035	1,010,352.05	2.05%	1.65%	
NG 1.6 24 Mar 2021 393DAY TD S&P ST A1 2,000,000.00 100,000 0.824	ING 1.6 24 Feb 2021 365DAY TI		1,000,000.00	1,000,000.00	100.000		0.824	1,008,241.10	2.05%	1.60%	
MACQ 1.6 to 4 Nov 2020 246DAY TD Moodys ST P-1 2,000,000.00 2,000,000.00 100,000 0.793 MACQ 1.7 I 1 Nov 2020 244DAY TD Moodys ST P-1 2,000,000.00 1,000,000.00 100,000 0,417 MACQ 1.25 20 May 2021 365DAY TD Moodys ST P-1 1,000,000.00 1,000,000.00 100,000 0,417 NAB 1.6 09 Sep 2020 363DAY TD S&P ST A1+ 1,000,000.00 1,000,000.00 1,000,000 1,552 NAB 1.48 11 Nov 2020 272DAY TD S&P ST A1+ 1,000,000.00 1,000,000.00 1,000,000 0,001 0,001 NAB 1.48 11 Nov 2020 272DAY TD S&P ST A1+ 2,000,000.00 1,000,000.00 1,000,000 0,001 0,001 0,001 NAB 1.48 11 Nov 2020 272DAY TD S&P ST A1+ 1,000,000.00 1,000,000.00 1,000,000 0,001 0,001 0,001 NAB 1.48 11 Nov 2020 272DAY TD S&P ST A1+ 1,000,000.00 1,000,000.00 1,000,000 0,000 0,001 0,000 NSWTCI M Cash Fund UT S&P ST A1+ 10,000,000.00 10,000,000.00 100,000 0,000 0,000 0,000	ING 1.6 24 Mar 2021 393DAY T.		2,000,000.00	2,000,000.00	100.000		0.824	2,016,482.20	4.09%	1.60%	
MACQ 1.2 to May 2020 244DAY TD Moodys ST P-1 2,000,000.00 2,000,000.00 100,000 0.417 MACQ 1.25 to May 2021 365DAY TD Moodys ST P-1 1,000,000.00 1,000,000.00 100,000 0.417 NAB 1.6 09 Sep 2020 363DAY TD S&P ST A1+ 1,000,000.00 1,000,000.00 100,000 0.353 NAB 1.48 14 Oct 2020 242DAY TD S&P ST A1+ 1,000,000.00 1,000,000.00 100,000 0.815 NAB 1.48 14 Oct 2020 272DAY TD S&P ST A1+ 2,000,000.00 1,000,000.00 100,000 0.815 NAB 0.9 23 Jul 2021 365DAY TD S&P ST A1+ 2,000,000.00 100,000 0.000 0.815 NAB 1.48 14 Oct 2020 272DAY TD S&P ST A1+ 10,000,000.00 100,000 0.000 0.811 NAB 0.9 23 Jul 2021 365DAY TD S&P ST A1+ 10,000,000.00 10,000,000.00 100,000 0.000 NSWTC IM Cash Fund UT S&P ST A1+ 10,000,000.00 10,000,000.00 0.000 0.000	MACQ 1.6 04 Nov 2020 246DAN		2,000,000.00	2,000,000.00	100.000		0.793	2,015,868.50	4.09%	1.60%	
MACQ 1.3 05 May 2021 365DAY TD Moodys ST P-1 1,000,000.00 1,000,000.00 100,000 0.417 MACQ 1.25 20 May 2021 365DAY TD S&P ST P-1 1,000,000.00 1,000,000.00 100,000 0.353 NAB 1.6 09 Sep 2020 363DAY TD S&P ST A1+ 1,000,000.00 1,000,000.00 100,000 1.562 NAB 1.48 14 Oct 2020 272DAY TD S&P ST A1+ 1,000,000.00 1,000,000.00 100,000 0.815 NAB 0.9 23 Jul 2021 365DAY TD S&P ST A1+ 2,000,000.00 100,000 0.001 0.811 NAB 0.9 23 Jul 2021 365DAY TD S&P ST A1+ 10,000,000.00 100,000 0.001 0.001 NSWTC IM Cash Fund UT S&P AAA 49,000,000.00 100,000.00 0.005 0.005	MACQ 1.7 11 Nov 2020 244DAN		2,000,000.00	2,000,000.00	100.000		0.801	2,016,021.92	4.09%	1.70%	
MACQ 1.25 20 May 2021 365DAY TD Moodys ST P-1 1,000,000.00 1,000,000.00 100.000 0.353 NAB 1.6 09 Sep 2020 363DAY TD S&P ST A1+ 1,000,000.00 1,000,000.00 100.000 1,562 NAB 1.48 14 Oct 2020 242DAY TD S&P ST A1+ 1,000,000.00 1,000,000.00 100.000 0.815 NAB 0.9 23 Jul 2021 365DAY TD S&P ST A1+ 2,000,000.00 2,000,000.00 100,000 0.811 NAB 0.9 23 Jul 2021 365DAY TD S&P ST A1+ 10,000,000.00 10,000,000.00 0.096 0.811 NSWTC IM Cash Fund UT S&P AAA 49,000,000.00 49,000,000.00 5,674,088,070	MACQ 1.3 05 May 2021 364DA		1,000,000.00	1,000,000.00	100.000		0.417	1,004,167.12	2.04%	1.30%	
NAB 1.6 09 Sep 2020 363DAY TD S&P ST A1+ 1,000,000.00 1,000,000.00 100.000 1,552 NAB 1.48 14 Oct 2020 245DAY TD S&P ST A1+ 1,000,000.00 1,000,000.00 100.000 0.815 NAB 1.48 11 Nov 2020 272DAY TD S&P ST A1+ 2,000,000.00 2,000,000.00 100,000 0.811 NAB 0.9 23 Jul 2021 365DAY TD S&P ST A1+ 10,000,000.00 10,000,000.00 100,000 0.986 A9,000,000 00 49,000,000.00 49,000,000.00 5,674,088,070 0.986	MACQ 1.25 20 May 2021 365D/		1,000,000.00	1,000,000.00	100.000		0.353	1,003,527.40	2.04%	1.25%	
NAB 1.48 14 Oct 2020 245DAY TD S&P ST A1+ 1,000,000.00 1,000,000.00 100.000 0.815 NAB 1.48 11 Nov 2020 272DAY TD S&P ST A1+ 2,000,000.00 1,000,000.00 100.000 0.811 NAB 0.9 23 Jul 2021 365DAY TD S&P ST A1+ 10,000,000.00 10,000,000 0.0066 A8,000,000.00 49,000,000.00 100.000 0.0066 NSWTC IM Cash Fund UT S&P AAA 5,000,000.00 10,000,000.00 10,000	NAB 1.6 09 Sep 2020 363DAY 1		1,000,000.00	1,000,000.00	100.000		1.552	1,015,517.81	2.06%	1.60%	
NAB 1.48 11 Nov 2020 272DAY TD S&P ST A1+ 2.000,000.00 2.000,000 100.000 0.811 NAB 0.9 23 Jul 2021 365DAY TD S&P ST A1+ 10,000,000.00 10,000 0.000 0.006 49,000,000.00 49,000,000.00 0.006 NSWTC IM Cash Fund UT S&P AAA 5.000,000.00 100.000 100.000 0.000	NAB 1.48 14 Oct 2020 245DAY		1,000,000.00	1,000,000.00	100.000		0.815	1,008,150.14	2.05%	1.48%	
NAB 0.9 23 Jul 2021 365DAY TD S&P ST A1+ 10,000,000.00 10,000 00 00 0 0.096 49,000,000 00 49,000,000 00 0 0 0.096 NSWTC IM Cash Fund UT S&P AAA 5.674,088,070	NAB 1.48 11 Nov 2020 272DAY		2,000,000.00	2,000,000.00	100.000		0.811	2,016,219.18	4.09%	1.48%	
49,000,000.00 49,000,000.00 NSWTC IM Cash Fund UT S&P AAA 5.674,088,070 5.674,088,070	NAB 0.9 23 Jul 2021 365DAY TI		10,000,000.00	10,000,000.00	100.000		960.0	10,009,616.40	20.31%	0.90%	
NSWTC IM Cash Fund UT S&P AAA 5			49,000,000.00	49,000,000.00				49,274,026.89	100.00%		1.28%
	Unit Trust NSWTC IM Cash Fund UT	S&P AAA			ιά	674,088.070			%00.0		
									%00.0		
Total Portfolio 49,000,000.00 49,000,000.00 49	Total Portfolio		49,000,000.00	49,000,000.00				49,274,026.89	100.00%		1.28%

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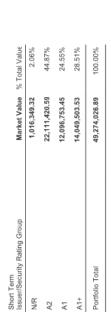
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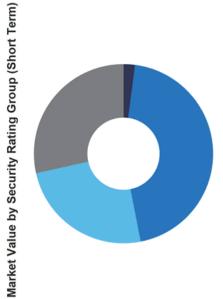
Investment Report Pack Armidale Regional Council 1 August 2020 to 31 August 2020

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6. Portfolio Valuation By Categories As At 31 August 2020





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ARMIDALE Regional Council

National Australia Bank Ltd

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Investment Report Pack Armidale Regional Council 1 August 2020 to 31 August 2020

AMP Bank Ltd	Bank of Queensland Ltd	Community Mutual Ltd Vas Regional Australia Bank	Credit Union Australia Ltd	Defence Bank Ltd	ING Bank Australia Limited	Macquarie Bank	
				\			



Market Value by Issuer

Issuer	Market Value % Total Value	% Total Value	
AMP Bank Ltd	8,053,816.45	16.34%	
Bank of Queensland Ltd	11,021,653.45	22.37%	
Community Mutual Ltd t/as Regional Australia Bank	1,016,349.32	2.06%	
Credit Union Australia Ltd	2,027,452.06	4.11%	
Defence Bank Ltd	1,008,498.63	2.05%	
ING Bank Australia Limited	6,057,168.51	12.29%	
Macquarie Bank	6,039,584.94	12.26%	
National Australia Bank Ltd	14,049,503.53	28.51%	
NSW Treasury Corporation		0.00%	
Portfolio Total	49,274,026.89	100.00%	

GENERAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2020

Unleash the Opportunities



Financial Statements 2020

General Purpose Financial Statements

for the year ended 30 June 2020

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2. Statement by Councillors & Management	4
3. Primary Financial Statements: Income Statement Statement of Comprehensive Income Statement of Financial Position Statement of Changes in Equity Statement of Cash Flows 4. Notes to the Financial Statements	5 6 7 8 9
5. Independent Auditor's Reports: On the Financial Statements (Sect 417 [2]) On the Financial Statements (Sect 417 [3])	88 89

Overview

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

135 Rusden Street Armidale NSW 2350

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 2(b).

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.armidale.nsw.gov.au.

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Financial Statements 2020

General Purpose Financial Statements

for the year ended 30 June 2020

Understanding Council's Financial Statements

Introduction

Each year, individual Local Governments across NSW are required to present a set of 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 2020.

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

About the Councillor/Management Statement

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

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. The Income Statement

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

2. The Statement of Comprehensive Income

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

3. The Statement of Financial Position

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

4. The Statement of Changes in Equity

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

5. The Statement of Cash Flows

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

About the Notes to the Financial Statements

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

About the Auditor's Reports

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

In NSW the auditor provides 2 audit reports:

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

Who uses the Financial Statements?

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

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

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

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Financial Statements 2020

General Purpose Financial Statements

for the year ended 30 June 2020

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

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

- · the Local Government Act 1993 (NSW) (as amended) and the regulations made thereunder,
- · the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board
- · the Local Government Code of Accounting Practice and Financial Reporting.

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

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

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

Signed in accordance with a resolution of Council made on 23 September 2020.

Viv May Interim Administrator 23 September 2020

John Rayner
Acting General Manager
23 September 2020

Kelly Stidworthy
Responsible Accounting Officer
23 September 2020

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Financial Statements 2020

Income Statement

for the year ended 30 June 2020

Original unaudited budget			Actual	Actua
2020	\$ '000	Notes	2020	201
	Income from continuing operations			
32.939	Rates and annual charges	3a	33.409	32,25
20.084	User charges and fees	3b	18.015	21,33
3.005	Other revenues	3c	2.786	3,16
11,216	Grants and contributions provided for operating purposes	3d,3e	14.493	14.69
13.650	Grants and contributions provided for capital purposes	3d,3e	10.961	16.23
2,106	Interest and investment income	4	1.376	1,97
632	Rental income	13e	872	1,97
		100		20.04
83,632	Total income from continuing operations		81,912	89,64
	Expenses from continuing operations			
25,332	Employee benefits and on-costs	5a	23,750	24,38
1,469	Borrowing costs	5b	2,000	1,6
14,792	Materials and contracts	5c	21,864	18,75
16,484	Depreciation and amortisation	5d	17,594	18,19
9,865	Other expenses	5e	8,353	9,63
_	Net losses from the disposal of assets	6	1,454	1,10
_	Revaluation decrement / impairment of IPP&E	5d	1,992	60
67,942	Total expenses from continuing operations		77,007	74,32
15,690	Operating result from continuing operations		4,905	15,31
15,690	Net operating result for the year		4,905	15,31
15,690	Net operating result attributable to council		4,905	15,31
2.040	Net operating result for the year before grants and contr	ibutions	(6,056)	(91

The Council has not restated comparatives when initially applying AASB 1058 Income of Not-for-Profit Entities, AASB 15 Revenue from Contracts with Customers and AASB 16 Leases. The comparative information has been prepared under AASB 111 Construction Contracts, AASB 118 Revenue, AASB 1004 Contributions, AASB 117 Leases and related Accounting Interpretations.

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

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Financial Statements 2020

Statement of Comprehensive Income

for the year ended 30 June 2020

\$ '000	Notes	2020	2019
Net operating result for the year (as per Income Statement)		4,905	15,317
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result		4 400	
Gain (loss) on revaluation of IPP&E Total items which will not be reclassified subsequently to the operating	11(a)	4,403	6,082
result		4,403	6,082
Amounts which will be reclassified subsequently to the operating result when spec conditions are met	ific		
Other movements		(30,896)	
Total items which will be reclassified subsequently to the operating result when specific conditions are met		(30,896)	_
Total other comprehensive income for the year		(26,493)	6,082
Total comprehensive income for the year		(21,588)	21,399
Total comprehensive income attributable to Council		(21,588)	21,399

The Council has not restated comparatives when initially applying AASB 1058 Income of Not-for-Profit Entities, AASB 15 Revenue from Contracts with Customers and AASB 16 Leases. The comparative information has been prepared under AASB 111 Construction Contracts, AASB 118 Revenue, AASB 1004 Contributions, AASB 117 Leases and related Accounting Interpretations.

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

Financial Statements 2020

Statement of Financial Position

as at 30 June 2020

\$ '000	Notes	2020	2019
ASSETS			
Current assets			
Cash and cash equivalents	7(a)	20,856	11,040
Investments	7(b)	51,295	58,236
Receivables Inventories	8 9a	12,248 1,027	12,357 846
Other	9b	606	171
Current assets classified as 'held for sale'	10	822	921
Total current assets		86,854	83,571
Non-current assets			
Receivables	8	312	327
Infrastructure, property, plant and equipment	11(a)	856,569	859,990
Right of use assets	13a	279	
Total non-current assets		857,160	860,317
Total assets		944,014	943,888
LIABILITIES			
Current liabilities			
Payables	14	7,126	6,736
Income received in advance	14	1,036	1,200
Contract liabilities	12b	14,773	_
Lease liabilities Borrowings	13b 14	26 2.831	2,962
Provisions	15	7,329	7,434
Total current liabilities	,,,	33,121	18,332
Non-current liabilities			
Lease liabilities	13b	253	_
Borrowings	14	20,946	23,801
Provisions	15	23,987	4,563
Total non-current liabilities		45,186	28,364
Total liabilities		78,307	46,696
Net assets		865,707	897,192
EQUITY			
Accumulated surplus	16	837,535	873,423
Revaluation reserves	16	28,172	23,769
Council equity interest		865,707	897,192
Total equity		865,707	897,192
			-

The Council has not restated comparatives when initially applying AASB 1058 Income of Not-for-Profit Entities, AASB 15 Revenue from Contracts with Customers and AASB 16 Leases. The comparative information has been prepared under AASB 111 Construction Contracts, AASB 118 Revenue, AASB 1004 Contributions, AASB 117 Leases and related Accounting Interpretations.

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

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Financial Statements 2020

Armidale Regional Council

Statement of Changes in Equity

for the year ended 30 June 2020

			as at 30/06/20			as at 30/06/19	
			IPP&E			IPP&E	
		Accumulated	revaluation	Total	Accumulated	revaluation	Total
\$ '000	Notes	surplus	reserve	equity	surplus	reserve	equity
Opening balance		873,423	23,769	897,192	858,106	17,687	875,793
Changes due to AASB 1058 and AASB 15 adoption	16	(9,897)	_	(9,897)	_	_	_
Changes due to AASB 16 adoption	16	-	_	_	_	_	_
Restated opening balance		863,526	23,769	887,295	858,106	17,687	875,793
Net operating result for the year		4,905	_	4,905	15,317	_	15,317
Restated net operating result for the period		4,905	_	4,905	15,317	_	15,317
Other comprehensive income							
- Gain (loss) on revaluation of IPP&E	11(a)	_	4,403	4,403	_	6,082	6,082
- Impairment (loss) reversal / (Revaluation decrement) relating to IPP&E	11(a)	(40,446)	_	(40,446)	_	_	_
- Recognition of Crown Lands devolved to Council from the State		8,124	_	8,124	_	_	_
- Recognition of RFS Fleet assets		1,426	_	1,426	_	_	_
Other comprehensive income		(30,896)	4,403	(26,493)	_	6,082	6,082
Total comprehensive income		(25,991)	4,403	(21,588)	15,317	6,082	21,399
Equity – balance at end of the reporting period		837,535	28,172	865,707	873.423	23,769	897,192

The Council has not restated comparatives when initially applying AASB 1058 *Income of Not-for-Profit Entities*, AASB 15 *Revenue from Contracts with Customers* and AASB 16 *Leases*. The comparative information has been prepared under AASB 111 *Construction Contracts*, AASB 118 *Revenue*, AASB 1004 *Contributions*, AASB 117 *Leases* and related Accounting Interpretations.

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

Financial Statements 2020

Statement of Cash Flows

for the year ended 30 June 2020

Original unaudited budget 2020	\$ '000	Notes	Actual 2020	Actual 2019
	Cook flows from energing activities			
	Cash flows from operating activities Receipts:			
32,939	Rates and annual charges		33,088	32,487
20,084	User charges and fees		19.376	21,529
2,106	Investment and interest revenue received		1,944	1,763
24,866	Grants and contributions		31,473	34,096
24,000	Bonds, deposits and retention amounts received		40	04,030
3,637	Other		852	6,972
0,007	Payments:		002	0,072
(25,332)	Employee benefits and on-costs		(23,001)	(24,478)
(14,792)	Materials and contracts		(25,165)	(21,150)
(1,469)	Borrowing costs		(2,350)	(1,676)
(.,,	Bonds, deposits and retention amounts refunded		(2,000)	(2,088)
(9,864)	Other		(17,294)	(13,770)
(-,,	Net cash provided (or used in) operating	17b		(117,111
32,175	activities		18,963	33,685
1,333 3,643 - (38,025) (33,049)	Cash flows from investing activities Receipts: Sale of investment securities Sale of infrastructure, property, plant and equipment Deferred debtors receipts Payments: Purchase of investment securities Purchase of infrastructure, property, plant and equipment Net cash provided (or used in) investing activities		79,000 2,870 15 (72,059) (15,987) (6,161)	60,000 2,792 39 (70,116) (29,637) (36,922)
	Cash flows from financing activities			
	Payments:			
(2,952)	Repayment of borrowings and advances		(2,986)	(2,967)
(2,952)	Net cash flow provided (used in) financing activities	es.	(2,986)	(2,967)
(2,302)	that addit from provided (docum) financing document	,,,	(2,300)	(2,307
(3,826)	Net increase/(decrease) in cash and cash equivale	nts	9,816	(6,204)
10,390	Plus: cash and cash equivalents – beginning of year	17a	11,040	17,244
6,564	Cash and cash equivalents – end of the year	17a	20,856	11,040
0,004			20,000	11,040
40,461	plus: Investments on hand – end of year	7(b)	51,295	58,236
47,025	Total cash, cash equivalents and investments		72,151	69,276
+1,020	Total cash, cash oquiralono and invocations		12,101	09,27

The Council has not restated comparatives when initially applying AASB 1058 Income of Not-for-Profit Entities, AASB 15 Revenue from Contracts with Customers and AASB 16 Leases. The comparative information has been prepared under AASB 111 Construction Contracts, AASB 118 Revenue, AASB 1004 Contributions, AASB 117 Leases and related Accounting Interpretations.

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

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Financial Statements 2020

Armidale Regional Council

Notes to the Financial Statements

for the year ended 30 June 2020

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Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Basis of preparation

These financial statements were authorised for issue by Council on 25 September 2019. Council has the power to amend and reissue these 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.

(a) Historical cost convention

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

(b) Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

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

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

- (i) estimated fair values of infrastructure, property, plant and equipment refer Note 10;
- (ii) estimated tip remediation provisions refere Note 13; and
- (iii) employee benefit provisions refer Note 13.

Significant judgements in applying the council's accounting policies

(i) Impairment of receivables

Council has made a significant judgement about the impairment of a number of its receivables – refer Note 7.

Monies and other assets received by Council

(a) The Consolidated Fund

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

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

- General purpose operations
- Water service
- Sewerage service

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Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Basis of preparation (continued)

(b) The Trust Fund

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

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

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

Goods and Services Tax (GST)

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

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

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

Volunteer services

Council acknowledges the important contribution that volunteers make in the provision of some of Council's community services. Volunteer services are not formally costed or recorded in the financial records, as the quantum of volunteer services is not considered to represent a material part of Council's service delivery nor impact on results.

New accounting standards and interpretations issued 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 2020 reporting period.

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

Council's assessment of these new standards and interpretations (where they have been deemed as having a material impact on Council's future financial performance, financial positon and cash flows) are set out below:

AASB 1059 Service Concession Arrangements: Grantors

AASB 2018–5 Amendments to Australian Accounting Standards - Deferral of AASB 1059

AASB 2019-2 Amendments to Australian Accounting Standards – Implementation of AASB 1059

This standard provides guidance for public sector entities (grantors) who have entered into service concession arrangements with private sector operators.

AASB 1059 requires grantors to recognise a service concession asset and, in most cases, a corresponding liability on the balance sheet.

A control approach is used to assess the service concession arrangements in place.

On initial recognition the asset is measured at current replacement cost based on AASB 13 Fair Value Measurement and existing assets of the grantors are reclassified at the date of transition.

After initial recognition, the grantor accounts for the assets under either AASB 116 Property, Plant and Equipment or AASB 138 Intangible Assets.

The nature of the consideration given to the operator will affect whether the grantor applies either the 'financial liability' or the 'grant of right' model for the recognition of the liability.

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Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Basis of preparation (continued)

AASB 2019-2 makes amendments to the recognition and measurement of the asset and liability where the modified retrospective approach to transition is being used and provides a practical expedient due to the different effective dates of AASB 16 and AASB 1059.

Council does not expect any material impact to future financial statements as Council does not generally enter into service concession arrangements.

This standard has an effective date for the 30 June 2021 reporting period.

AASB2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
AASB2015-10 Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and
AASB 128

AASB 2017-5 Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

The standard amendments address an acknowledged inconsistency between the requirements in AASB10 and those in AASB128 (2011) in dealing with the sale or contribution of assets between an investor and its associate or joint venture.

These amendments will only impact Council where there has been a sale or contribution of assets between Council and any Joint Venture or Associate. Council is not currently involved in any Joint Venture operation with any parties.

The main consequence of the amendments is that a full gain or loss is recognised when a transaction involves a business (whether it is housed in a subsidiary or not). A partial gain or loss is recognised when a transaction involves assets that do not constitute a business, even if these assets are housed in a subsidiary.

Apart from the standards listed above, there are no other released standards and interpretations (with future effective dates) that are expected to have a material impact on Council.

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

New accounting standards adopted during the year

During the year Council adopted the following accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from 1 July 2019:

- AASB 16 Leases
- AASB 15 Revenue from contracts with customers and associated amending standards.
- AASB 1058 Income of Not-for-profit entities

Further information on the newly adopted standards which had a material impact on Council's reported financial position, financial performance and/or associated financial statement disclosures can be found at Note 18.

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Financial Statements 2020

Armidale Regional Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 2(a). Council functions/activities – financial information

Income, expenses and assets have been directly attributed to the following functions or activities.

Details of those functions or activities are provided in Note 2(b).

		come from operations		enses from operations		result from operations		ts included come from operations	Carrying amou	ınt of assets
\$ '000	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
Functions or activities										
Growth, Prosperity, and Economic Development	45,386	52,759	46,119	46,748	(733)	6,011	13,606	17,957	_	_
People and Community	3,959	5,688	12,495	13,744	(8,536)	(8,056)	2,085	3,936	113,522	106,644
Leadership for the Region	21,584	25,607	9,155	4,026	12,429	21,581	2,157	4,332	86,429	81,898
Environment and Infrastructure	10,983	5,592	9,238	9,811	1,745	(4,219)	5,466	1,029	744,063	755,346
Total functions and activities	81,912	89,646	77,007	74,329	4,905	15,317	23,314	27,254	944,014	943,888

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 2(b). Council functions/activities - component descriptions

Details relating to the Council's functions/activities as reported in Note 2(a) are as follows:

Growth, Prosperity, and Economic Development

Includes tourism, economic development, private works and industrial development promotion.

People and Community

Includes public halls and community facilities, parks, gardens and recreation facilities, swimming pools, community development and support including aboriginal services, youth services, aged and disabled services. Also includes libraries, museums and other cultural facilities as well as bush fire and emergency services.

Leadership for the Region

Includes Civic governance and executive, finance and human resources services, risk management and occupational health and safety, ranger services, fleet and depot services and customer services.

Environment and Infrastructure

Includes urban and rural sealed and unsealed roads, bridges, footpaths, kerb and gutter, parking areas, airports, water and sewerage operations, cemeteries, footpaths and cycleways, street lighting, waste management and catchment management. Also includes development control, strategic planning, environmental management and animal control.

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Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations

\$ '000	AASB	2020	2019
(a) Rates and annual charges			
Ordinary rates			
Residential	15 (1)	10,895	10,782
Farmland	15 (1)	4,771	4,793
Mining	15 (1)	64	65
Business	15 (1)	2,579	2,540
Less: pensioner rebates (mandatory)	15 (1)	(328)	(367)
Rates levied to ratepayers	_	17,981	17,813
Pensioner rate subsidies received	15 (1)	145	175
Total ordinary rates		18,126	17,988
Annual charges			
(pursuant to s.496, s.496A, s.496B, s.501 & s.611)			
Domestic waste management services	15 (1)	4,289	3,897
Water supply services	15 (1)	2,335	2,327
Sewerage services	15 (1)	5,837	5,435
Drainage	15 (1)	466	463
Waste management services (non-domestic)	15 (1)	2,568	2,396
Less: pensioner rebates (Council policy)	15 (1)	(420)	(448)
Annual charges levied	_	15,075	14,070
Pensioner subsidies received:			
- Water	15 (1)	78	72
- Sewerage	15 (1)	81	68
 Domestic waste management 	15 (1)	49	58
Total annual charges		15,283	14,268
TOTAL RATES AND ANNUAL CHARGES	_	33,409	32,256

The AASB notation (above) identifies the revenue recognition pattern for material items of Council revenue:

Council has used 2016 year valuations provided by the NSW Valuer General in calculating its rates.

Accounting policy for rates and charges

Rates and annual charges are recognised as revenue when the Council obtains control over the assets comprising these receipts.

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

Control over assets acquired from rates and annual charges is obtained at the commencement of the rating year as it is an enforceable debt linked to the rateable property or, where earlier, upon receipt of the rates.

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^{15 (1)} indicates income recognised under AASB 15 "at a point in time",

^{15 (2)} indicates income recognised under AASB 15 "over time",

^{1058 (1)} indicates income recognised under AASB 1058 "at a point in time", while

^{1058 (2)} indicates income recognised under AASB 1058 "over time".

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations (continued)

Sewerage services	\$ '000	AASB	2020	2019
Water supply services	(b) User charges and fees			
Water supply services 15 (1) 5,268 9,197 Sewerage services 15 (1) 98 77 Drainage services 15 (1) 60 68 Waste management services (non-domestic) 15 (1) 2,983 2,85 Other 15 (1) 41 14 Total specific user charges 8,450 12,336 Other user charges and fees (i) Fees and charges – statutory and regulatory functions (per s.608) 15 (1) 132 116 Planning and building regulation 15 (1) 241 20 Private works – section 67 15 (1) 587 30 Regulatory statutory fees 15 (1) 93 44 Registration fees 15 (1) 86 76 Regulatory fees 15 (1) 17 14 Section 10.7 certificates (EP&A Act) 15 (1) 70 76 Section 603 certificates 15 (1) 73 88 Total fees and charges – statutory/regulatory 15 (1) 1,542 1,78 Aged care 15 (1)	Specific user charges			
Sewerage services	(per s.502 - specific 'actual use' charges)			
Sewerage services 15 (1) 98 77 Drainage services 15 (1) 60 68 Waste management services (non-domestic) 15 (1) 2,983 2,856 Other 15 (1) 41 14 Total specific user charges 8,450 12,336 Other user charges and fees (i) Fees and charges – statutory and regulatory functions (per s.608) Inspection services 15 (1) 132 116 Planning and building regulation 15 (1) 241 20 Private works – section 67 15 (1) 587 30 Regulatory statutory fees 15 (1) 86 76 Regulatory fees 15 (1) 86 76 Regulatory fees 15 (1) 70 76 Section 10.7 certificates (EP&A Act) 15 (1) 70 76 Section 603 certificates 15 (1) 73 88 Total fees and charges – other (incl. general user charges (per s.608)) 4 4 2 (ii) Fees and charges – other (incl. general user charges (per s.608)) </td <td>Water supply services</td> <td>15 (1)</td> <td>5,268</td> <td>9,197</td>	Water supply services	15 (1)	5,268	9,197
Waste management services (non-domestic) 15 (1) 2,983 2,855 Other 15 (1) 41 14 Total specific user charges 8,450 12,336 Other user charges and fees (i) Fees and charges – statutory and regulatory functions (per s.608) 15 (1) 132 116 Inspection services 15 (1) 241 200 Planning and building regulation 15 (1) 587 300 Regulatory/ statutory fees 15 (1) 93 40 Registration fees 15 (1) 86 76 Regulatory fees 15 (1) 70 76 Section 603 certificates (EP&A Act) 15 (1) 70 76 Section 603 certificates 15 (1) 73 88 Total fees and charges – other (incl. general user charges (per s.608)) 4 4 Aged care 15 (1) 1,542	Sewerage services		98	77
Other 15 (f) 41 147 Total specific user charges 8,450 12,336 Other user charges and fees (i) Fees and charges – statutory and regulatory functions (per s.608) 50 15 (f) 132 116 Inspection services 15 (f) 132 116 20° 116 20° 20° 21 (f) 241 20° 20° 20° 21 (f) 587 300 30°	Drainage services	15 (1)	60	65
Other user charges and fees 8,450 12,336 Other user charges and fees (i) Fees and charges – statutory and regulatory functions (per s.608) 15 (1) 132 116 Planning and building regulation 15 (1) 241 207 Private works – section 67 15 (1) 587 300 Regulatory/ statutory fees 15 (1) 86 76 Regulatory fees 15 (1) 86 76 Regulatory fees 15 (1) 70 76 Section 10.7 certificates (EP&A Act) 15 (1) 70 76 Section 603 certificates 15 (1) 73 88 Total fees and charges – statutory/regulatory 15 (1) 73 88 Total fees and charges – other (incl. general user charges (per s.608)) 8 1,459 1,043 (ii) Fees and charges – other (incl. general user charges (per s.608)) 15 (1) 1,542 1,788 Aged care 15 (1) 2 2 2 Cemeteries 15 (1) 2 2 2 Child care 15 (1) 305 <td>Waste management services (non-domestic)</td> <td>15 (1)</td> <td>2,983</td> <td>2,854</td>	Waste management services (non-domestic)	15 (1)	2,983	2,854
Other user charges and fees (i) Fees and charges – statutory and regulatory functions (per s.608) 15 (1) 132 116 Inspection services 15 (1) 132 116 Planning and building regulation 15 (1) 241 20 Private works – section 67 15 (1) 587 30 Regulatory/ statutory fees 15 (1) 86 76 Regulatory fees 15 (1) 86 76 Regulatory fees 15 (1) 70 76 Section 10.7 certificates (EP&A Act) 15 (1) 70 76 Section 603 certificates 15 (1) 73 88 Total fees and charges – statutory/regulatory 1,459 1,459 1,459 (ii) Fees and charges – other (incl. general user charges (per s.608)) 4 2 3 3 Aged care 15 (1) 1,542 1,788 3 3 4 4 3 3 3 4 4 3 3 3 4 4 3 3 4 4 3 3	Other	15 (1)		143
(i) Fees and charges – statutory and regulatory functions (per s.608) 15 (1) 132 116 Planning and building regulation 15 (1) 241 20° Private works – section 67 15 (1) 587 30° Regulatory/ statutory fees 15 (1) 93 40° Registration fees 15 (1) 86 76° Regulatory fees 15 (1) 177 148° Section 10.7 certificates (EP&A Act) 15 (1) 70 76° Section 603 certificates 15 (1) 73 88° Total fees and charges – statutory/regulatory 1,459 1,043° (ii) Fees and charges – other (incl. general user charges (per s.608)) 36° 30° Aerodrome 15 (1) 1,542 1,788° Aged care 15 (1) 2 3 Cemeteries 15 (1) 227 227° Child care 15 (1) 531 538° Leaseback fees – Council vehicles 15 (1) 305 588° RMS (formerly RTA) charges (state roads not controlled by Council) 15 (1) 5,134 4,033° Saleyards 15 (1)	Total specific user charges		8,450	12,336
Inspection services	Other user charges and fees			
Planning and building regulation 15 (1) 241 20 (1) Private works – section 67 15 (1) 587 300 (1) Regulatory/ statutory fees 15 (1) 93 40 (1) Registration fees 15 (1) 86 76 (1) 86 76 (1) 86 76 (1) 86 76 (1) 86 76 (1) 86 76 (1) 86 76 (1) 86 76 (1) 86 76 (1) 86 86 76 (1) 86 86 76 (1) 86 86 86 86 (1) 86 86 86 (1) 86 86 86 (1) 86 86 86 (1) 86 86 86 (1) 86 86 86 (1) 86 86 86 (1) 86 86 86 (1) 86 86 86 (1) 86 86 86 (1) 8	(i) Fees and charges – statutory and regulatory functions (per s.608)			
Private works – section 67 15 (1) 587 300 Regulatory/ statutory fees 15 (1) 93 40 Registration fees 15 (1) 86 76 Regulatory fees 15 (1) 177 148 Section 10.7 certificates (EP&A Act) 15 (1) 70 76 Section 603 certificates 15 (1) 73 85 Total fees and charges – statutory/regulatory 1,459 1,043 (ii) Fees and charges – other (incl. general user charges (per s.608)) 4	Inspection services	15 (1)	132	116
Regulatory/ statutory fees 15 (1) 93 44 Registration fees 15 (1) 86 76 Regulatory fees 15 (1) 177 148 Section 10.7 certificates (EP&A Act) 15 (1) 70 76 Section 603 certificates 15 (1) 73 88 Total fees and charges – statutory/regulatory 1,459 1,043 (ii) Fees and charges – other (incl. general user charges (per s.608)) 4 4 Aerodrome 15 (1) 1,542 1,788 Aged care 15 (1) 2 2 Cemeteries 15 (1) 227 227 Child care 15 (1) 531 538 Leaseback fees – Council vehicles 15 (1) 103 110 Quarry revenues 15 (1) 305 586 RMS (formerly RTA) charges (state roads not controlled by Council) 15 (1) 5,134 4,03 Saleyards 15 (1) - 6 Sundry sales 15 (1) - 19 Swimming centres 15 (1) 198 22 Other 15 (1)	Planning and building regulation	15 (1)	241	201
Registration fees 15 (1) 86 76 Regulatory fees 15 (1) 177 148 Section 10.7 certificates (EP&A Act) 15 (1) 70 76 Section 603 certificates 15 (1) 73 88 Total fees and charges – statutory/regulatory 15 (1) 73 88 (ii) Fees and charges – other (incl. general user charges (per s.608)) 45 (1) 1,459 1,043 Aerodrome 15 (1) 1,542 1,789 Aged care 15 (1) 2 3 Cemeteries 15 (1) 227 227 Child care 15 (1) 227 227 Child care 15 (1) 531 538 Leaseback fees – Council vehicles 15 (1) 305 586 RMS (formerly RTA) charges (state roads not controlled by Council) 15 (1) 5,134 4,037 Saleyards 15 (1) 5 (1) 5,134 4,037 Sundry sales 15 (1) - 6 Sundry sales 15 (1) 198 227 Swimming centres 15 (1) 64 244 </td <td>Private works – section 67</td> <td>15 (1)</td> <td>587</td> <td>300</td>	Private works – section 67	15 (1)	587	300
Regulatory fees 15 (1) 177 148 Section 10.7 certificates (EP&A Act) 15 (1) 70 76 Section 603 certificates 15 (1) 73 88 Total fees and charges – statutory/regulatory 1,459 1,043 (ii) Fees and charges – other (incl. general user charges (per s.608)) 45 (1) 1,542 1,788 Aerodrome 15 (1) 2 3 3 3 4 3 3 2 3 3 3 1 3 1 1	Regulatory/ statutory fees	15 (1)	93	40
Regulatory fees 15 (1) 177 148 Section 10.7 certificates (EP&A Act) 15 (1) 70 76 Section 603 certificates 15 (1) 73 88 Total fees and charges – statutory/regulatory 1,459 1,043 (ii) Fees and charges – other (incl. general user charges (per s.608)) 4 4 Aerodrome 15 (1) 1,542 1,789 Aged care 15 (1) 2 3 Cemeteries 15 (1) 227 227 Child care 15 (1) 531 538 Leaseback fees – Council vehicles 15 (1) 103 110 Quarry revenues 15 (1) 305 586 RMS (formerly RTA) charges (state roads not controlled by Council) 15 (1) 5,134 4,037 Saleyards 15 (1) - 6 Sundry sales 15 (1) - 19 Swimming centres 15 (1) 198 227 Other 15 (1) 64 24* Total fees and charges – other 8,106 7,956	Registration fees	15 (1)	86	76
Section 603 certificates 15 (1) 73 88 Total fees and charges – statutory/regulatory 1,459 1,043 (ii) Fees and charges – other (incl. general user charges (per s.608)) 4 Aerodrome 15 (1) 1,542 1,789 Aged care 15 (1) 2 3 Cemeteries 15 (1) 227 227 Child care 15 (1) 531 538 Leaseback fees – Council vehicles 15 (1) 103 110 Quarry revenues 15 (1) 305 586 RMS (formerly RTA) charges (state roads not controlled by Council) 15 (1) 5,134 4,037 Saleyards 15 (1) - 6 Sundry sales 15 (1) - 19 Swimming centres 15 (1) 198 227 Other 15 (1) 64 24* Total fees and charges – other 8,106 7,956	Regulatory fees		177	149
Total fees and charges – statutory/regulatory (ii) Fees and charges – other (incl. general user charges (per s.608)) Aerodrome Aged care Cemeteries Child care Leaseback fees – Council vehicles Quarry revenues RMS (formerly RTA) charges (state roads not controlled by Council) Saleyards Sundry sales Other Total fees and charges – other 15 (1) 1,542 1,789 15 (1) 2 (3) 2 (3) 3 (4) 4 (7) 5 (1) 5 (1) 5 (1) 5 (1) 5 (1) 5 (1) 5 (1) 5 (1) 5 (1) 6 (1) 6 (2) 7 (9) 8 (1) 7 (9) 8 (1) 10 (1) 10 (1) 11 (1) 12 (1) 13 (1) 14 (1) 15 (1) 16 (1) 17 (1) 18 (1) 19 (1)	Section 10.7 certificates (EP&A Act)	15 (1)	70	76
(ii) Fees and charges – other (incl. general user charges (per s.608)) Aerodrome 15 (1) 1,542 1,789 Aged care 15 (1) 2 3 Cemeteries 15 (1) 227 227 Child care 15 (1) 531 536 Leaseback fees – Council vehicles 15 (1) 103 110 Quarry revenues 15 (1) 305 586 RMS (formerly RTA) charges (state roads not controlled by Council) 15 (1) 5,134 4,037 Saleyards 15 (1) - 6 Sundry sales 15 (1) - 19 Swimming centres 15 (1) 198 227 Other 15 (1) 64 24 Total fees and charges – other 8,106 7,958	Section 603 certificates	15 (1)	73	85
Aerodrome Aged care Aged care Cemeteries 15 (1) 2 27 Cemeteries 15 (1) 227 Child care 15 (1) 227 Child care 15 (1) 531 538 Leaseback fees – Council vehicles 15 (1) 103 110 Quarry revenues 15 (1) 305 586 RMS (formerly RTA) charges (state roads not controlled by Council) 15 (1) 5,134 4,037 Saleyards 15 (1) 5,134 4,037 Sundry sales 15 (1) 5,134 15 (1) - 6 Sundry sales 15 (1) - 19 Swimming centres 15 (1) 198 227 Other 15 (1) 64 24 Total fees and charges – other	Total fees and charges – statutory/regulatory		1,459	1,043
Aged care 15 (1) 2 3 3 3 4 5 5 6 5 6 6 4 24 5 6 6 4 24 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	(ii) Fees and charges – other (incl. general user charges (per s.608))			
Cemeteries 15 (1) 227 227 Child care 15 (1) 531 536 Leaseback fees – Council vehicles 15 (1) 103 110 Quarry revenues 15 (1) 305 586 RMS (formerly RTA) charges (state roads not controlled by Council) 15 (1) 5,134 4,037 Saleyards 15 (1) - 6 Sundry sales 15 (1) - 19 Swimming centres 15 (1) 198 227 Other 15 (1) 64 24 Total fees and charges – other 8,106 7,958	Aerodrome	15 (1)	1,542	1,789
Child care	Aged care	15 (1)	2	3
Leaseback fees – Council vehicles 15 (1) 103 110 Quarry revenues 15 (1) 305 586 RMS (formerly RTA) charges (state roads not controlled by Council) 15 (1) 5,134 4,037 Saleyards 15 (1) - 6 Sundry sales 15 (1) - 19 Swimming centres 15 (1) 198 227 Other 15 (1) 64 24 Total fees and charges – other 8,106 7,958	Cemeteries	15 (1)	227	227
Quarry revenues 15 (1) 305 586 RMS (formerly RTA) charges (state roads not controlled by Council) 15 (1) 5,134 4,037 Saleyards 15 (1) - 6 Sundry sales 15 (1) - 19 Swimming centres 15 (1) 198 227 Other 15 (1) 64 24 Total fees and charges – other 8,106 7,958	Child care	15 (1)	531	538
RMS (formerly RTA) charges (state roads not controlled by Council) 15 (1) 5,134 4,037 Saleyards 15 (1) - 6 Sundry sales 15 (1) - 19 Swimming centres 15 (1) 198 227 Other 15 (1) 64 247 Total fees and charges – other 8,106 7,955	Leaseback fees – Council vehicles	15 (1)	103	110
Saleyards 15 (1) - 6 Sundry sales 15 (1) - 19° Swimming centres 15 (1) 198 22° Other 15 (1) 64 24° Total fees and charges – other 8,106 7,955	Quarry revenues	15 (1)	305	586
Sundry sales 15 (1) - 19 Swimming centres 15 (1) 198 227 Other 15 (1) 64 24* Total fees and charges – other 8,106 7,955	RMS (formerly RTA) charges (state roads not controlled by Council)	15 (1)	5,134	4,037
Swimming centres 15 (1) 198 227 Other 15 (1) 64 24* Total fees and charges – other 8,106 7,955	Saleyards	15 (1)	_	6
Other 15 (1) 64 24* Total fees and charges – other 8,106 7,955	Sundry sales	15 (1)	_	191
Total fees and charges – other 8,106 7,958	Swimming centres	15 (1)	198	227
	Other	15 (1)	64	241
TOTAL USER CHARGES AND FEES 18 015 21 334	Total fees and charges – other		8,106	7,955
10,010 21,00	TOTAL USER CHARGES AND FEES	_	18,015	21,334

The AASB notation (above) identifies the revenue recognition pattern for material items of Council revenue:

Accounting policy for user charges and fees

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

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

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^{15 (1)} indicates income recognised under AASB 15 "at a point in time",

^{15 (2)} indicates income recognised under AASB 15 "over time",

^{1058 (1)} indicates income recognised under AASB 1058 "at a point in time", while

^{1058 (2)} indicates income recognised under AASB 1058 "over time".

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations (continued)

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.

2019 accounting policy

User charges and fees are recognised as revenue when the service has been provided.

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Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations (continued)

\$ '000	AASB	2020	2019
(c) Other revenues			
Rental income – other council properties (2019 only)	15 (1)	23	841
Fines – parking	15 (1)	344	166
Legal fees recovery – rates and charges (extra charges)	15 (1)	64	91
Commissions and agency fees	15 (1)	34	8
Diesel rebate	15 (1)	_	387
Insurance claims recoveries	15 (1)	154	28
Sales – general	15 (1)	134	34
Rental income – Kolora aged care	15 (1)	_	21
Items for resale	15 (1)	389	236
Sales – cattle	15 (1)	776	655
Rebates	15 (1)	619	168
Other	15 (1)	249	527
TOTAL OTHER REVENUE		2,786	3,162

The AASB notation (above) identifies the revenue recognition pattern for material items of Council revenue:

Accounting policy for other revenue

Where the revenue relates to a contract with customer, the revenue is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

Where the revenue relates to a contract which is not enforceable or does not contain sufficiently specific performance obligations then revenue is recognised when an unconditional right to a receivable arises or the cash is received, which is earlier.

2019 accounting policy:

Council recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the Council and specific criteria have been met for each of the Council's activities as described below. Council bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Parking fees and fines are recognised as revenue when the service has been provided, or when the penalty has been applied, whichever occurs first.

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^{15 (1)} indicates income recognised under AASB 15 "at a point in time",

^{15 (2)} indicates income recognised under AASB 15 "over time",

^{1058 (1)} indicates income recognised under AASB 1058 "at a point in time", while

^{1058 (2)} indicates income recognised under AASB 1058 "over time".

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations (continued)

\$ '000	AASB	Operating 2020	Operating 2019	Capital 2020	Capital 2019
(d) Grants					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	1058 (1)	2,118	2,127	_	_
Financial assistance – local roads component	1058 (1)	1,226	1,221	_	_
Payment in advance - future year allocation					
Financial assistance – general component	1058 (1)	2,243	2,205	_	_
Financial assistance – local roads component	1058 (1)	1,302	1,267		
Total general purpose		6,889	6,820_		
Specific purpose					
Water supplies	1058 (2)	1,484	_	2,712	9,700
Aged care	1058 (2)	106	223	_	_
Bushfire and emergency services	1058 (2)	40	_	24	8
Child care	1058 (2)	137	_	_	_
Community care	1058 (2)	6	153	31	10
Economic development	1058 (2)	_	118	_	_
Employment and training programs	1058 (2)	5	_	_	_
Environmental programs	1058 (2)	11	_	_	_
Heritage and cultural	1058 (2)	9	_	_	_
Library	1058 (2)	142	102	_	_
LIRS subsidy	1058 (2)	67	79	_	_
NSW rural fire services	1058 (2)	1,135	345	6	1,036
Recreation and culture	1058 (2)	557	723	405	602
Street lighting	1058 (2)	85	84	_	_
Transport (roads to recovery)	1058 (2)	2.145	3.364	_	_
Transport (other roads and bridges funding)	1058 (2)	3	898	1,018	2,613
Airport	1058 (2)	_	_	5,945	_,
Waste Management	1058 (2)	_	_	75	128
Other	1058 (2)	277	38	_	210
Total specific purpose	1000 (2)	6,209	6,127	10,216	14,307
Total grants		13,098	12,947	10,216	14,307
					,
Grant revenue is attributable to:			40		
- Commonwealth funding		9,153	10,749	1,026	1,487
- State funding		3,945	2,187	9,190	12,820
- Other funding			11		
		13,098_	12,947	10,216_	14,307

The AASB notation (above) identifies the revenue recognition pattern for material items of Council revenue:

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^{15 (1)} indicates income recognised under AASB 15 "at a point in time",

^{15 (2)} indicates income recognised under AASB 15 "over time",

^{1058 (1)} indicates income recognised under AASB 1058 "at a point in time", while

^{1058 (2)} indicates income recognised under AASB 1058 "over time".

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations (continued)

\$ '000	Notes	AASB	Operating 2020	Operating 2019	Capital 2020	Capital 2019
(e) Contributions						
Developer contributions:						
(s7.4 & s7.11 - EP&A Act, s64 of the LC	iΑ):					
S 7.11 – contributions towards						
amenities/services		1058 (2)	_	_	_	219
S 7.12 – fixed development consent levies		1058 (2)	_	_	_	209
S 64 – water supply contributions		1058 (2)	_	_	_	364
S 64 – sewerage service contributions		1058 (2)	_	_	_	340
Total developer contributions – cash		1030 (2)				1,132
•						.,
Total developer contributions	26					1,132
Other contributions:						
Cash contributions						
Bushfire services		15 (1)	234	209	6	_
Community services		15 (1)	60	59	_	_
Other councils - joint works/services		15 (1)	71	31	_	-
Recreation and culture		15 (1)	25	138	_	_
Roads and bridges		15 (1)	_	18	40	507
RMS contributions (regional roads, block						
grant)		15 (1)	960	1,262	184	155
Sewerage (excl. section 64 contributions)		15 (1)	_	_	515	_
Tourism		15 (1)	23	17	_	_
Other		15 (1)	22_	10		129
Total other contributions – cash			1,395_	1,744	745	791
Total other contributions			1,395	1,744	745	791
Total contributions			1,395	1,744	745	1,923
TOTAL GRANTS AND						
CONTRIBUTIONS			14,493	14,691	10,961	16,230
			· ·		· · · · · ·	•

The AASB notation (above) identifies the revenue recognition pattern for material items of Council revenue:

Accounting policy for grants and contributions

Control over grants and contributions is normally obtained upon their receipt (or acquittal) and is valued at the fair value of the granted or contributed asset at the date of transfer.

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner, or used over a particular period, and those conditions were un-discharged at reporting date, the unused grant or contribution is disclosed below.

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*.

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^{15 (1)} indicates income recognised under AASB 15 "at a point in time",

^{15 (2)} indicates income recognised under AASB 15 "over time",

^{1058 (1)} indicates income recognised under AASB 1058 "at a point in time", while

^{1058 (2)} indicates income recognised under AASB 1058 "over time".

Financial Statements 2020

Notes to the Financial Statements for the year ended 30 June 2020

Note 3. Revenue from continuing operations (continued)

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 the Council may apply contributions according to the priorities established in work schedules.

A restriction against assets is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided at reporting date.

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Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations (continued)

\$ '000	2020	2019
(f) Unspent grants and contributions – external restrictions		
Certain grants and contributions are obtained by Council on condition that they be spent in a specified manner due to externally imposed restrictions.		
Operating grants		
Unexpended at the close of the previous reporting period	5,116	9,243
Add: operating grants recognised as income in the current period but not yet spent (2019 only)	1,708	686
Add: operating grants received for the provision of goods and services in a future	1,700	000
period	_	_
Less: operating grants now spent	(1,681)	(4,813)
Less: operating grants received in a previous reporting period now spent and recognised as income		_
Unexpended and held as externally restricted assets (operating grants)	5,143	5,116
Unexpended Operating Grants are grant monies received in relation to Council's Specific Purpose Operating projects and where those grant monies are not fully expended at year end. Several of Council's Specific Purpose Operating projects include transport and NSW Rural Fire Service related projects.		
Capital grants		
Unexpended at the close of the previous reporting period	1,881	115
Add: capital grants recognised as income in the current period but not yet spent (2019 only)	2 129	1 001
Add: capital grants received for the provision of goods and services in a future	2,128	1,881
period	_	_
Less: capital grants now spent	(1,182)	(115)
Less: capital grants received in a previous reporting period now spent and recognised as income	_	_
Unexpended and held as externally restricted assets (capital grants)	2,827	1,881
Unexpended Capital Grants are grant monies received in relation to Council's Specific Purpose Capital projects and where those grant monies are not fully expended at year end. Several of Council's Specific Purpose Capital projects include water supply and transport related projects.		
Contributions		
Unexpended at the close of the previous reporting period	6,301	4,771
Add: contributions recognised as income in the current period but not yet spent	1,265	6,262
Add: contributions received for the provision of goods and services in a future period	_	_
Add: contributions recognised as income in the current period obtained in respect of a future rating identified by Council for the purpose of establishing a rate (2019 only)	_	_
Less: contributions now spent	(661)	(4,732)
Unexpended and held as externally restricted assets (contributions)	6,905	6,301
Unexpended Contributions are contribution monies received in relation to certain of Council's Operating and Capital projects and where those contribution monies are not fully expended at year end. Several of Council's Operating and Capital projects involving unexpended contributions include water supply and sewer headworks projects.		

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Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations (continued)

\$ '000	AASB 15 2020	AASB 1058 2020
(g) Disaggregation of material revenue streams		
The following shows the revenue recognition pattern for the material revenue streams of Council.		
Revenue recognition at a point in time		
Rates and annual charges	33,409	_
Financial assistance grants	_	6,889
User charges and fees	18,015	_
Grant revenue and non-developer contributions	_	_
Developer contributions	1,395	_
Fines	344	_
Sale of goods	1,299	_
Other [specify if material]	2,016	
	56,478	6,889
Revenue recognised over time		
Grant revenue	_	6,209
Grants to acquire or construct Council controlled assets	_	10,961
User charges and fees	_	_
Other [specify if material]	_	_
	_	17,170

Note 4. Interest and investment income

\$ '000	2020	2019
Interest on financial assets measured at amortised cost		
- Overdue rates and annual charges (incl. special purpose rates)	107	109
- Cash and investments	1,262	1,849
- Deferred debtors	7	15
Finance income on the net investment in the lease	_	_
Total Interest and investment income	1,376	1,973
Interest revenue is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	82	70
General Council cash and investments	219	609
Restricted investments/funds – external:		
Development contributions		
- Section 7.11, Section 7.12	123	130
Water fund operations	586	739
Sewerage fund operations	352	399
Other externally restricted assets	14	26
Total interest and investment revenue	1,376	1,973

Accounting policy for interest and investment revenue Interest income is recognised using the effective interest rate at the date that interest is earned.

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Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 5. Expenses from continuing operations

\$ '000	2020	2019
(a) Employee benefits and on-costs		
Salaries and wages	18,333	18,445
Employee termination costs	949	654
Travel expenses	83	159
Employee leave entitlements (ELE)	3,618	3,904
Superannuation	2,241	2,381
Workers' compensation insurance	472	398
Fringe benefit tax (FBT)	23	(1)
Payroll tax	144	147
Training costs (other than salaries and wages)	170	222
Protective clothing	82	86
Other	20	37
Total employee costs	26,135	26,432
Less: capitalised costs	(2,385)	(2,047)
TOTAL EMPLOYEE COSTS EXPENSED	23,750	24,385
Number of 'full-time equivalent' employees (FTE) at year end	272	277

Accounting policy for employee benefits and on-costs

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

Retirement benefit obligations

All employees of the Council are entitled to benefits on retirement, disability or death. Council contributes to various defined benefit superannuation plans and defined contribution superannuation 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 superannuation plan under the Local Government Superannuation Scheme. Sufficient information to account for the plan as a defined benefit plan is not available, 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 18 for more information.

\$ '000	Notes	2020	2019
(b) Borrowing costs			
(i) Interest bearing liability costs			
Interest on leases		_	_
Interest on loans		1,445	1,613
Total interest bearing liability costs		1,445	1,613
Total interest bearing liability costs expensed	_	1,445	1,613
(ii) Other borrowing costs			
Amortisation of discount of tip remediation liabilities	15	555	41
Total other borrowing costs		555	41
TOTAL BORROWING COSTS EXPENSED		2,000	1,654

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Financial Statements 2020

Notes to the Financial Statements for the year ended 30 June 2020

Note 5. Expenses from continuing operations (continued)

Accounting policy for borrowing costs

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.

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Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 5. Expenses from continuing operations (continued)

\$ '000	2020	2019
(c) Materials and contracts		
Raw materials and consumables	14,159	18,388
Contractor and consultancy costs	30,151	27,220
Auditors remuneration ²	113	103
Legal expenses:		
 Legal expenses: planning and development 	36	21
 Legal expenses: debt recovery 	34	158
 Legal expenses: other 	623	320
Expenses from short-term leases (2020 only)	_	_
Expenses from leases of low value assets (2020 only)	_	_
Expenses from Peppercorn leases (2020 only)	_	_
Variable lease expense relating to usage (2020 only)	_	_
Operating leases expense (2019 only):		
 Operating lease rentals: minimum lease payments ¹ 		160
Total materials and contracts	45,116	46,370
Less: capitalised costs	(23,252)	(27,620)
TOTAL MATERIALS AND CONTRACTS	21,864	18,750

Accounting policy for materials and contracts

Leases in which a significant portion of the risks and rewards of ownership are not transferred to Council as lessee are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the income statement on a straight-line basis over the period of the lease.

1. Operating lease payments are attributable to: Office equipment & other items

Office equipment & other items	165	160
	165	160
2. Auditor remuneration		
During the year, the following fees were incurred for services provided by the auditor		
of Council, related practices and non-related audit firms		
Auditors of the Council - NSW Auditor-General:		
(i) Audit and other assurance services		
Audit and review of financial statements	100	96
Remuneration for audit and other assurance services	100	96
Total Auditor-General remuneration	100_	96
Non NSW Auditor-General audit firms		
(i) Audit and other assurance services		
Other Assurance services including acquittal audits	13	7
Remuneration for audit and other assurance services	13	7
Total remuneration of non NSW Auditor-General audit firms	13	7
Total Auditor remuneration	113	103

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Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 5. Expenses from continuing operations (continued)

9'000	Notes	2020	2019
(d) Depreciation, amortisation and impairment of			
non-financial assets			
Depreciation and amortisation			
Plant and equipment		1,965	1,798
Office equipment		183	299
Infrastructure:	11(a)		
- Buildings		2,149	2,476
- Other structures		142	136
- Roads		4,392	4,750
- Bridges		775	778
- Footpaths		262	277
- Stormwater drainage		630	668
- Water supply network		3,163	3,130
- Sewerage network		2.082	2,122
- Airport infrastructure		370	354
Right of use assets	13	_	_
Other assets:			
- Heritage collections		9	10
- Other		853	835
Reinstatement, rehabilitation and restoration assets:			
- Landfill and quarry assets	11(a)	619	565
Total gross depreciation and amortisation costs		17,594	18,198
Total depreciation and amortisation costs	_	17,594	18,198
Impairment / revaluation decrement of IPP&E			
Infrastructure:	11(a)		
- Buildings (relates to write-down of building assets to recoverable amount			
in preparation for sale)	11(a)	99	608
- Roads		215	_
 Capital work in progress 		730	_
 Bulk earthworks (non-depreciable) 	_	948	_
Total gross IPP&E impairment / revaluation decrement costs /			
(reversals)	_	1,992	608
Total IPP&E impairment / revaluation decrement costs /			
(reversals) charged to Income Statement	_	1,992	608
TOTAL DEPRECIATION, AMORTISATION AND			
IMPAIRMENT FOR NON-FINANCIAL ASSETS		19,586	18,806

Accounting policy for depreciation, amortisation and impairment expenses of non-financial assets

Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives. Useful lives are included in Note 10 for IPPE assets.

Impairment of non-financial assets

Intangible assets that have an indefinite useful life, or are not yet available for use, are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. Other assets that do not meet the criteria above are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 5. Expenses from continuing operations (continued)

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

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

\$ '000	2020	2019
(e) Other expenses		
Advertising	64	103
Training costs (other than salaries and wages)	_	_
Travel expenses	_	_
Bad and doubtful debts	72	448
Bank charges	121	122
Computer software charges	565	827
Contributions/levies to other levels of government	1,436	990
Councillor expenses – mayoral fee	42	43
Councillor expenses – councillors' fees	212	216
Councillors' expenses (incl. mayor) – other (excluding fees above)	122	3
Donations, contributions and assistance to other organisations (Section 356)	416	781
Electricity and heating	1,014	981
Insurance	1,018	1,077
Items for resale	398	537
Postage	183	214
Printing and stationery	278	230
Promotion and publicity	213	287
Street lighting	454	417
Subscriptions and publications	186	170
Telephone and communications	460	452
Valuation fees	98	103
Security	90	125
Licences	178	500
Other	733	1,006
Total other expenses	8,353	9,632
TOTAL OTHER EXPENSES	8,353	9,632

Accounting policy for other expenses

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

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 6. Gain or loss from disposal of assets

\$ '000	Notes	2020	2019
Operational Land & Building assets			
Proceeds from disposal – property		2,052	1,507
Less: carrying amount of property assets sold/written off	_	(1,147)	(750)
Net gain/(loss) on disposal	_	905	757
Plant and equipment assets	11(a)		
Proceeds from disposal – plant and equipment		818	1,285
Less: carrying amount of plant and equipment assets sold/written off	_	(504)	(595)
Net gain/(loss) on disposal	_	314	690
Infrastructure assets	11(a)		
Proceeds of disposal of Infrastructure assets		-	_
Less: carrying amount of infrastructure assets sold/written off	_	(2,673)	(2,488)
Net gain/(loss) on disposal	_	(2,673)	(2,488)
Real estate assets held for sale	9		
Proceeds from disposal - Real estate assets held for sale		-	_
Less: balance written off - assessed as non-recoverable	_		(61)
Net gain/(loss) on disposal	_		(61)
Investment assets	7(b)		
Proceeds from disposal/redemptions/maturities – investments		79,000	60,000
Less: carrying amount of investments sold/redeemed/matured	_	(79,000)	(60,000)
Net gain/(loss) on disposal	_		
NET GAIN/(LOSS) ON DISPOSAL OF ASSETS		(1,454)	(1,102)

Accounting policy for disposal of assets

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Income Statement.

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.

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 7(a). Cash and cash equivalents

\$ '000	2020	2019
Cash and cash equivalents		
Cash on hand and at bank	20,856	11,040
Total cash and cash equivalents	20,856	11,040

Accounting policy for cash and cash equivalents

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.

Note 7(b). Investments

\$ '000	2020 Current	2020 Non-current	2019 Current	2019 Non-current
<u> </u>	Current	Non-current	Current	Non-current
Investments				
b. 'Financial assets at amortised cost'	51,295		58,236	_
Total Investments	51,295	_	58,236	_
TOTAL CASH ASSETS, CASH	70.454		60.276	
EQUIVALENTS AND INVESTMENTS	72,151		69,276	
Financial assets at amortised cost				
Short - medium term deposits	51,295		58,236	
Total	51,295		58,236	_

Accounting policy for investments

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.

Financial assets

All recognised financial assets are subsequently measured in their entirety at amortised cost.

Classification

Amortised cost

Assets measured at amortised cost are financial assets where:

- · the business model is to hold assets to collect contractual cash flows, and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Council's financial assets measured at amortised cost comprise Term Deposits (with maturities of less than 365 days) and the NSW Government T-Corp Investment Management Cash Fund (which is considered to have a short - medium term investment horizon), as disclosed in the Statement of Financial Position.

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.

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 7(c). Restricted cash, cash equivalents and investments

\$ '000	2020 Current	2020 Non-current	2019 Current	2019 Non-current
Total cash, cash equivalents and investments	72,151		69,276	
attributable to:				
External restrictions	60,018	_	59,772	_
Internal restrictions	10,020	_	7,654	_
Unrestricted	2,113	_	1,850	_
-	72,151		69,276	
\$ '000			2020	2019
			2020	2013
Details of restrictions				
External restrictions – included in liabilities				
Specific purpose unexpended grants – general fund (2020 only	/)		_	
Specific purpose unexpended loans – general			2,700	3,408
NIRW grant from EPA			1,087	947
Specific purpose unexpended grants – water fund (2020 only) Specific purpose unexpended grants – sewer fund (2020 only)			_	_
External restrictions – included in liabilities				4.055
			3,787	4,355
External restrictions – other				
Developer contributions – general			2,749	2,387
Developer contributions – water fund			2,277	1,885
Developer contributions – sewer fund			1,740	1,530
RMS contributions			76	17
Specific purpose unexpended grants (recognised as revenue)	– generai tunc	1	7,970	6,997
Water supplies			22,320	26,185
Sewerage services			16,207	13,927
Domestic waste management Trust Fund			1,362	607
Other			1,467 63	1,431 451
External restrictions – other			56,231	55,417
Total external restrictions			60,018	59,772
Internal restrictions				
Plant and vehicle replacement			885	_
Infrastructure replacement			3,317	_
Employees leave entitlement			4,053	3,194
Carry over works			1,136	2,368
Other			629	2,092
Total internal restrictions			10,020	7,654
TOTAL RESTRICTIONS			70,038	67,426

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 8. Receivables

* ****	2020	2020	2019	2019
\$ '000	Current	Non-current	Current	Non-current
Purpose				
Rates and annual charges	2,006	_	1,752	_
Interest and extra charges	186	_	368	_
User charges and fees	1,327	_	2,282	_
Private works	3,508	_	2,266	-
Accrued revenues				
 Interest on investments 	366	_	752	-
Net investment in finance lease	_	_	_	-
Deferred debtors	-	312	_	327
Government grants and subsidies	3,157	_	4,300	-
Net GST receivable	651	_	975	-
Other debtors	1,439		111	-
Total	12,640	312	12,806	327
Less: provision of impairment				
Rates and annual charges	(156)	_	(223)	_
User charges and fees	(236)	_	(226)	
Total provision for impairment –	(230)		(220)	
receivables	(392)		(449)	
TOTAL NET RECEIVABLES	12,248	312	12,357	327
Water supply				
Water supply – Rates and availability charges	82	-	144	-
Water supply – Rates and availability charges – Other	82 1,300	- -	144 2,279	-
Water supply – Rates and availability charges – Other Sewerage services	1,300	- -	2,279	:
Externally restricted receivables Water supply - Rates and availability charges - Other Sewerage services - Rates and availability charges	1,300 288	- -	2,279 974	-
Water supply - Rates and availability charges - Other Sewerage services - Rates and availability charges Domestic waste management	1,300 288 183	- - - -	2,279 974 130	- - -
Water supply - Rates and availability charges - Other Sewerage services - Rates and availability charges	1,300 288	- - - - -	2,279 974	- - - -
Water supply - Rates and availability charges - Other Sewerage services - Rates and availability charges Domestic waste management	1,300 288 183	- - - - - 312	2,279 974 130	327
Water supply - Rates and availability charges - Other Sewerage services - Rates and availability charges Domestic waste management Total external restrictions Unrestricted receivables	1,300 288 183 1,853	- - - - - 312	2,279 974 130 3,527	
Water supply - Rates and availability charges - Other Sewerage services - Rates and availability charges Domestic waste management Total external restrictions Unrestricted receivables	1,300 288 183 1,853 10,395		2,279 974 130 3,527 8,830	
Water supply - Rates and availability charges - Other Sewerage services - Rates and availability charges Domestic waste management Total external restrictions Unrestricted receivables TOTAL NET RECEIVABLES	1,300 288 183 1,853 10,395		2,279 974 130 3,527 8,830	327
Water supply - Rates and availability charges - Other Sewerage services - Rates and availability charges Domestic waste management Total external restrictions	1,300 288 183 1,853 10,395 12,248		2,279 974 130 3,527 8,830 12,357	327
Water supply - Rates and availability charges - Other Sewerage services - Rates and availability charges Domestic waste management Total external restrictions Unrestricted receivables TOTAL NET RECEIVABLES \$ '000 Movement in provision for impairment of the search of the s	1,300 288 183 1,853 10,395 12,248 of receivables	312	2,279 974 130 3,527 8,830 12,357	327 2019
Water supply - Rates and availability charges - Other Sewerage services - Rates and availability charges Domestic waste management Total external restrictions Unrestricted receivables TOTAL NET RECEIVABLES \$ '000 Movement in provision for impairment of the search of the s	1,300 288 183 1,853 10,395 12,248 of receivables	312	2,279 974 130 3,527 8,830 12,357	2019 280
Water supply Rates and availability charges Other Sewerage services Rates and availability charges Domestic waste management Total external restrictions Unrestricted receivables TOTAL NET RECEIVABLES	1,300 288 183 1,853 10,395 12,248 of receivables d in accordance with A	312	2,279 974 130 3,527 8,830 12,357 2020	327 327 327 2019 280 (240) 409

Accounting policy for receivables

Recognition and measurement

Receivables are included in current assets, except for those with maturities greater than 12 months after the reporting date which are classified as non-current assets.

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Financial Statements 2020

Notes to the Financial Statements for the year ended 30 June 2020

Note 8. Receivables (continued)

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.

Cash flows relating to short-term receivables are not discounted if the effect of discounting is immaterial.

Impairment

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

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

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

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

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

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

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

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

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

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

Receivables written off are not subject to any further enforcement activity.

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

Rates and annual charges outstanding are secured against the property.

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Notes to the Financial Statements for the year ended 30 June 2020

Note 9. Inventories and other assets

\$ '000	2020 Current	2020 Non-current	2019 Current	2019 Non-current
(a) Inventories				
(i) Inventories at cost				
Stores and materials	539	_	537	_
Trading stock	488		309	
Total inventories at cost	1,027		846	
TOTAL INVENTORIES	1,027		846	
(b) Other assets				
Prepayments	606		171	
TOTAL OTHER ASSETS	606	_	171	_

Externally restricted assets

	2020	2020	2019	2019
\$ '000	Current	Non-current	Current	Non-current
Sewerage				
Inventories	488	_	305	_
Total sewerage	488		305	_
Total externally restricted assets	488	_	305	_
Total internally restricted assets	_	_	_	_
Total unrestricted assets	1,145	_	712	_
TOTAL INVENTORIES AND OTHER ASSETS	1,633		1,017	_

(i) Other disclosures

		2020	2020	2019	2019
\$ '000	Notes	Current	Non-current	Current	Non-current
(Valued at the lower of cost and net realisable value)					
Movements: Real estate assets at beginning of the year		_	_	61	_
Write off of non-recoverable opening balance	6	_	_	(61)	_
Total real estate for resale		_	_	_	_

Accounting policy for inventories and other assets

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

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Financial Statements 2020

Notes to the Financial Statements for the year ended 30 June 2020

Note 9. Inventories and other assets (continued)

course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Note 10. Non-current assets classified as held for sale

(i) Non-current assets 'held for sale'

\$ '000	Notes	2020 Current	2020 Non-current	2019 Current	2019 Non-current
Buildings - Former Kolora Aged Care facility site & buildings Total non-current assets 'held for sale'	11(a)	822 822		921 921	
TOTAL NON-CURRENT ASSETS CLASSIFIED AS 'HELD FOR SALE'		822		921	

(ii) Details of assets and disposal groups

The property formerly used as the Kolora Aged Care facility in Guyra has been sold with settlement effected in August 2020. At 30 June 2020, the carrying value of the property has been written down to its recoverable amount, indicated by the contract price, less disposal costs.

Accounting policy for non-current assets classified as held for sale

Non-current assets (or disposal groups) are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continued use. They are measured at the lower of their carrying amount and fair value less costs to sell, except for assets such as assets arising from employee benefits; financial assets; and investment properties that are carried at fair value.

An impairment loss is recognised for any initial or subsequent write-down of the asset (or disposal group) to fair value less costs to sell. A gain is recognised for any subsequent increases in fair value less costs to sell of an asset (or disposal group), but not in excess of any cumulative impairment loss previously recognised. A gain or loss not previously recognised by the date of the sale of the non-current asset (or disposal group) is recognised at the date of de-recognition.

Non-current assets (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale.

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 11(a). Infrastructure, property, plant and equipment

		as at 30/06/19				A:	sset movemer	nts during the	reporting per	iod				as at 30/06/20	
\$ '000	Gross carrying amount	Accumulated depreciation	Net carrying amount	Additions renewals 1	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in P/L)	WIP transfers	Adjustments and transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation	Net carrying amount
Capital work in progress	26.106	_	26,106	_	22,770	_	_	(730)	(27,467)	_	_	_	20,679	_	20,679
Plant and equipment	19.790	(9,598)	10,192	2.271		(504)	(1.965)	_	_	1.427	_	_	24.074	(12,645)	11,429
Office equipment	5,236	(4,891)	345	_	_	(/	(183)	_	_	_	_	_	5,235	(5,044)	191
Land:	-,	(.,,					(,						-,	(0,0)	
- Operational land	21,312	_	21,312	_	_	(695)	_	_	_	_	_	4.989	25.608	_	25,608
- Community land	19.882	_	19,882	_	_	(460)	_	_	_	8,152	(59)	_	27,516	_	27,516
- Land under roads (post 30/6/08)	721	_	721	_	_	(64)	_	_	_	_	-	_	657	_	657
Infrastructure:						()									
- Buildings	120,498	(55,334)	65,164	35	235	(1,652)	(2,149)	(99)	211	_	_	_	118,483	(56,723)	61,760
- Other structures	10,410	(3,971)	6,439	134	14	(20)	(142)	_	185	_	_	_	10,878	(4,270)	6,608
- Roads	245,337	(68,395)	176,942	1,922	29	(2,283)	(4,392)	(215)	1,652	_	_	_	221,300	(66,703)	154,597
- Bridges	64,734	(22,440)	42,294	311	_	(386)	(775)	_	732	_	_	_	64,962	(22,784)	42,178
- Footpaths	14,703	(6,785)	7,918	19	48	(375)	(262)	_	_	_	_	_	14,219	(6,872)	7,347
- Bulk earthworks (non-depreciable)	152,653	_	152,653	_	_	(9,605)	_	(948)	1,361	_	_	_	142,100	_	142,100
- Stormwater drainage	62,456	(13,441)	49,015	202	_	(3,042)	(630)	-	13,056	_	_	_	60,393	(13,487)	46,906
- Water supply network	230,050	(76,337)	153,713	_	_	(1,782)	(3,163)	_	_	_	(216)	_	239,718	(78,110)	161,608
 Sewerage network 	141,667	(37,855)	103,812	_	_	(4,731)	(2,082)	_	_	_	(311)	_	134,885	(38,197)	96,688
- Airport infrastructure	9,334	(1,987)	7,347	_	_	_	(370)	_	_	_	_	_	9,545	(2,568)	6,977
Other assets:															
- Heritage collections	130	(70)	60	_	_	_	(9)	_	_	_	_	_	130	(78)	52
- Artworks	112	_	112	_	_	_	_	_	_	_	_	_	112	(1)	111
- Other	19,685	(4,775)	14,910	_	_	(72)	(853)	_	10,270	_	_	_	29,922	(5,666)	24,256
Reinstatement, rehabilitation and restoration assets (refer Note 17):		,				. ,	. ,							,	
- Landfill & quarry assets	3,984	(2,931)	1,053		_	_	(619)	_	-	19,558	_	_	23,343	(4,042)	19,301
Total Infrastructure, property, plant and equipment	1,168,800	(308,810)	859,990	4,894	23,096	(25,671)	(17,594)	(1,992)	_	29,137	(586)	4,989	1,173,759	(317,190)	856,569

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

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 11(a). Infrastructure, property, plant and equipment (continued)

		as at 30/06/18				Asset m	ovements duri	ng the reportir	ng period				as at 30/06/19	
\$ '000	Gross carrying amount	Accumulated depreciation	Net carrying amount	Additions renewals 1	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in P/L)	WIP transfers	Adjustments and transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation	Ne carrying amoun
Capital work in progress	9,084	_	9,084	_	18,653	(75)	_	_	(1,556)	_	_	26.106	_	26,106
Plant and equipment	19,535	(8,962)	10,573	2.012	_	(595)	(1,798)	_	_	_	_	19,790	(9,598)	10,192
Office equipment	5,258	(4,614)	644		_	_	(299)	_	_	_	_	5,236	(4,891)	345
Land:	0,000	(,, , , ,					()					3,233	(-, ,	
- Operational land	21.815	_	21,815	_	_	(503)	_	_	_	_	_	21,312	_	21,312
- Community land	19,913	_	19,913	_	_	(31)	_	_	_	_	_	19,882	_	19,882
- Land under roads (post 30/6/08)	_	_	_	_	_	_	_	_	_	_	721	721	_	721
Infrastructure:														
– Buildings	123,983	(55,588)	68,395	_	948	(316)	(2,476)	(608)	142	(921)	_	120,498	(55,334)	65,164
 Other structures 	10,345	(3,835)	6,510	_	234	(173)	(136)	_	4	_	_	10,410	(3,971)	6,439
- Roads	242,609	(63,645)	178,964	3,328	343	(961)	(4,750)	_	18	_	_	245,337	(68,395)	176,942
- Bridges	63,925	(22,420)	41,505	1,583	_	(423)	(778)	_	407	_	-	64,734	(22,440)	42,294
- Footpaths	14,538	(6,508)	8,030	_	24	_	(277)	_	141	_	_	14,703	(6,785)	7,918
 Bulk earthworks (non-depreciable) 	152,653	_	152,653	_	_	_	_	_	_	_	-	152,653	_	152,653
 Stormwater drainage 	62,414	(12,773)	49,641	53	_	(11)	(668)	_	_	_	-	62,456	(13,441)	49,015
 Water supply network 	224,247	(71,702)	152,545	1,217	_	(383)	(3,130)	-	261	_	3,203	230,050	(76,337)	153,713
 Sewerage network 	137,747	(34,998)	102,749	1,089	_	(99)	(2,122)	_	37	_	2,158	141,667	(37,855)	103,812
 Airport infrastructure 	8,999	(1,633)	7,366	_	_	(211)	(354)	_	546	_	_	9,334	(1,987)	7,347
Other assets:														
 Heritage collections 	130	(60)	70	_	_	_	(10)	-	-	_	-	130	(70)	60
- Other	19,584	(3,940)	15,644	_	153	(52)	(835)	_	_	_	-	19,685	(4,775)	14,910
– Artworks	112	_	112	_	_	_	_	_	_	_	-	112	_	112
Reinstatement, rehabilitation and restoration assets (refer Note 17):														
- Tip assets	2,703	(2,525)	178		_	_	(565)	_	_	1,439	_	3,984	(2,931)	1,053
Total Infrastructure, property, plant and equipment	1,139,594	(293,203)	846,391	9,282	20,355	(3,833)	(18,198)	(608)	_	518	6,082	1,168,800	(308,810)	859,990

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

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 11(a). Infrastructure, property, plant and equipment (continued)

Accounting policy for infrastructure, property, plant and equipment

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 Industry (DoI) – Water.

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

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

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

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

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 10	Playground equipment	5 to 15
Office furniture	10 to 20	Benches, seats etc.	10 to 20
Computer equipment	4		
Vehicles	5 to 8	Buildings	
Heavy plant/road making equipment	5 to 8	Buildings: masonry	50 to 100
Other plant and equipment	5 to 15	Buildings: other	20 to 40
Water and sewer assets		Stormwater assets	
Dams and reservoirs	80 to 100	Drains	80 to 100
Bores	20 to 40	Culverts	50 to 80
Reticulation pipes: PVC	70 to 80	Flood control structures	80 to 100
Reticulation pipes: other	25 to 75		
Pumps and telemetry	15 to 20		
Transportation assets		Other infrastructure assets	
Sealed roads: surface	20	Bulk earthworks	Infinite
Sealed roads: structure	50	Swimming pools	50
Unsealed roads	20	Unsealed roads	20
Bridge: concrete	100	Other open space/recreational assets	20
Bridge: other	50	Other infrastructure	20
Road pavements	60		
Kerb, gutter and footpaths	40		

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

Land under roads

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

Council has elected not to recognise land under roads acquired before 1 July 2008 in accordance with AASB 1051 Land Under Roads.

Land under roads acquired after 1 July 2008 is recognised in accordance with AASB 116 Property, Plant and Equipment.

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 11(a). Infrastructure, property, plant and equipment (continued)

Crown reserves

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

Where the Crown reserves are under a lease arrangement they are accounted for under AASB 16 Leases, refer to Note 15.

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

Rural Fire Service assets

Under Section 119 of the Rural Fire Services Act 1997 (NSW), "all firefighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the firefighting equipment has been purchased or constructed".

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

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 11(b). Externally restricted infrastructure, property, plant and equipment

		as at 30/06/20			as at 30/06/19	
\$ '000	Gross carrying amount	Accumulated depn. and impairment	Net carrying amount	Gross carrying amount	Accumulated depn. and impairment	Net carrying amount
Water supply						
WIP	4.017	_	4,017	10.374	_	10,374
Plant and equipment	1,289	556	733	1,289	556	733
Office equipment	223	150	73	223	150	73
Land						
- Operational land	1,876	_	1,876	1,039	_	1,039
- Community land	334	_	334	481	_	481
Buildings	2,010	1,162	848	2,010	1,133	877
Other structures	4,611	2,002	2,609	4,611	2,002	2,609
Infrastructure	239,718	78,110	161,608	230,435	76,721	153,714
Other assets	1,249	306	943	1,249	264	985
Total water supply	255,327	82,286	173,041	251,711	80,826	170,885
Sewerage services						
WIP	1,938	_	1,938	52	_	52
Plant and equipment	2,242	918	1,324	2,241	918	1,323
Office equipment	76	31	45	76	26	50
Land						
- Operational land	2,112	_	2,112	1,862	_	1,862
Buildings	1,335	982	353	1,335	960	375
Infrastructure	134,885	38,197	96,688	141,766	37,953	103,813
Other assets	698	167	531	698	117	581
Total sewerage services	143,286	40,295	102,991	148,030	39,974	108,056
TOTAL RESTRICTED						
IPP&E	398,613	122,581	276,032	399,741	120,800	278,941

Note 11(c). Infrastructure, property, plant and equipment – current year impairments

Council has recognised impairment losses on certain Infrastructure, Property, Plant and Equipment during the reporting period, as disclosed in Note 5 (d).

Note 12. Contract assets and liabilities

\$ '000	2020 Current	2020 Non-current
(a) Contract assets		
Other Total Contract assets		

Impairment

Council has historically recorded Contract Assets arising from contracts with customers as Receivables for Private Works under the traditional accrual accounting method. These assets are recorded in Note 8 Receivables above. While the introduction of Accounting Standard AASB 15 has introduced the term, Contract Assets and associated disclosures in this note, Council has opted to continue recording receivables for Private Works as a receivable in Note 8.

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 12. Contract assets and liabilities (continued)

Impairment of Contract Assets/Receivables for Private Works are included in Council's impairment process for receivables, as noted in Note 8.

\$ '000		2020 Current	2020 Non-current
(i) Externally restricted assets			
Externally restricted assets			
Water		_	_
Sewer		_	_
Other (enter details)	_		
Total externally restricted assets		_	_
Internally restricted assets			
Other (enter details)		_	_
Other (enter details)	_		
Total internally restricted assets		_	_
Total restricted assets	_	_	-
Total unrestricted assets		_	_
Total contract assets	_		_
		2020	2020
\$ '000	Notes	Current	Non-current
(b) Contract liabilities			
Grants and contributions received in advance:			
Unexpended capital grants (to construct Council controlled assets)	(i)	2,725	_
Unexpended operating grants (received prior to performance obligation			
being satisified)		E 112	_
3	(ii)	5,143	
	(ii) (i)	6,764	_
Unexpended capital contributions (to construct Council controlled assets) Unexpended operating contributions (received prior to performance			-
Unexpended capital contributions (to construct Council controlled assets) Unexpended operating contributions (received prior to performance obligation being satisified)		6,764	-
Unexpended capital contributions (to construct Council controlled assets) Unexpended operating contributions (received prior to performance obligation being satisified)	(i)	6,764	- - -
Unexpended capital contributions (to construct Council controlled assets) Unexpended operating contributions (received prior to performance obligation being satisified) Total grants received in advance	(i)	6,764	-
Unexpended capital contributions (to construct Council controlled assets) Unexpended operating contributions (received prior to performance obligation being satisified) Total grants received in advance User fees and charges received in advance:	(i)	6,764	- - -
Unexpended capital contributions (to construct Council controlled assets) Unexpended operating contributions (received prior to performance obligation being satisified) Total grants received in advance User fees and charges received in advance: Upfront fees	(i)	6,764	- - -
Unexpended capital contributions (to construct Council controlled assets) Unexpended operating contributions (received prior to performance	(i)	6,764	- - - -
Unexpended capital contributions (to construct Council controlled assets) Unexpended operating contributions (received prior to performance obligation being satisified) Total grants received in advance User fees and charges received in advance: Upfront fees Other	(i)	6,764	- - - - -

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⁽i) Council has received funding to construct assets including sporting facilities, bridges, library and other infrastructure. The funds received are under an enforceable contract which require Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. The revenue is expected to be recognised in the next 12 months.

⁽ii) The contract liability relates to grants received prior to the revenue recognition criteria in AASB 15 and AASB 1058 being satisfied since the performance obligations are ongoing.

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 12. Contract assets and liabilities (continued)

	2020	2020
\$ '000	Current	Non-current
(i) Contract liabilities relating to restricted assets		
Externally restricted assets		
Water	2,277	_
Sewer	1,740	-
Unspent grants held as contract liabilities (excl. Water & Sewer)	7,868	-
Unspent contributions held as contract liabilities (excl. Water & Sewer)	2,888	
Contract liabilities relating to externally restricted assets	14,773	_
Internally restricted assets		
Other (enter details)	_	_
Other (enter details)	_	_
Contract liabilities relating to internally restricted assets	_	_
Total contract liabilities relating to restricted assets	14,773	_
Total contract liabilities relating to unrestricted assets	_	_
Total contract liabilities	14,773	_
\$ '000		2020
(ii) Revenue recognised (during the financial year) from opening contract balances	ct liability	
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)		1,182
Operating grants (received prior to performance obligation being satisfied)		1,681
Capital contributions (to construct Council controlled assets)		563
Operating contributions (received prior to performance obligation being satisfied)		98
Total Revenue recognised during the financial year that was included in	the contract	
liability balance at the beginning of the period		3,524

Significant changes in contract assets and liabilities

The contract liabilities have arisen on adoption of AASB 15 and AASB 1058. Previously income received in advance was recognised for reciprocal contracts. The increase in a contract liability is primarily due to grants in the scope of AASB 15 and capital grants received by Council to acquire or construct assets which will be under Council's control. Previously, revenue was recognised on receipt of the funds.

Accounting policy for contract assets and liabilities

Where the amounts billed to customers are based on the achievement of various milestones established in the contract, the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer.

When a performance obligation is satisfied by transferring a promised good or service to the customer before the customer pays consideration or before the payment is due, Council presents the work in progress as a contract asset, unless the rights to that amount of consideration are unconditional, in which case Council recognises a receivable.

When an amount of 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.

	2020	2020
\$ '000	Current	Non-current

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 12. Contract assets and liabilities (continued)

\$ '000	2020 Current	2020 Non-current
(c) Contract cost assets		
Incremental costs to obtain a contract	_	_
Costs to fulfil a contract	_	_
Other	_	_
Total Contract cost assets		_

Accounting policy for contract cost assets

Council recognises assets relating to the costs incurred to fulfil a contract that are directly related to the contract provided they will be recovered through performance of the contract. Council has traditionally recognised Contract Cost Assets as part of Capital Work in Progress in Note 11 under traditional accrual accounting practices. While the introduction of Accounting Standard AASB 15 has introduced the term, Contract Cost Asset, Council has opted to continue its treatment of recording assets associated with contract costs as part of Capital Work in Progress in Note 11.

Costs to fulfill a contract

Where costs are incurred to fulfil a contract, they are accounted for under the relevant accounting standard (if appropriate), otherwise if the costs relate directly to a contract, the costs generate or enhance resources of Council that will be used to satisfy performance obligations in the future and the costs are expected to be recovered then they are capitalised as contract costs assets and released to the income statement on a systematic basis consistent with the transfer to the customer of the goods or services to which the asset relates.

	2020	2020
\$ '000	Current	Non-current
(i) Externally restricted assets		
Externally restricted assets		
Water	-	-
Sewer	-	_
Other (enter details)		
Total externally restricted assets		_
Internally restricted assets		
Other (enter details)	_	_
Total internally restricted assets		_
Total Restricted Assets		
Total unrestricted assets	_	_
Total externally restricted assets		
Total externally restricted assets		

Note 13. Leases

The Council has applied AASB 16 using the modified retrospective (cumulative catch-up) method and therefore the comparative information has not been restated and continues to be reported under AASB 117 and related Interpretations.

(i) Council as a lessee

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 13. Leases (continued)

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

Terms and conditions of leases

Buildings

Council leases land and buildings as part of access arrangements and for the provision of services. The leases are generally between 2 to 99 years and some include a renewal option to allow Council to renew the lease.

The leases contain an annual pricing mechanism 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 photocopiers. The current photocopier lease which expired at 30 June 2020, has been extended for 12 months and is pending renewal. Payments are fixed with a variable component based upon usage.

BI 4.0		Various	
Equipment	Ready to use	& Equipment	Total
-	-	-	-
		270	279
_	_	279	279
_	_	_	_
_	_	_	_
_	_	_	_
_	_	_	_
			_
_	_	279	279
		2020	2020
		Current	Non-current
		26	253
		26	253
	Plant & Equipment		Plant & Equipment Ready to use Property, Plant & Equipment - - - - - 279 - - -

(i) The maturity analysis

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

					Total per
					Statement of
					Financial
\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Position

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 13. Leases (continued)

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\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
Cash flows	27	87	746	860	279
\$ '000				2020 Current	2020 Non-current
(ii) Lease liabilities relating	to restricted as:	sets			
Externally restricted assets					
Water				_	-
Sewer				-	-
Other (enter details) Lease liabilities relating to ext	ternally restricted	assets	_		
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
Internally restricted assets Other (enter details)					
Other (enter details)				_	
Lease liabilities relating to int	ernally restricted a	essets		_	_
Total lease liabilities relating t	to restricted assets	6	_	_	_
Total lease liabilities relating	to unrestricted ass	ets		26	253
Total lease liabilities				26	253
TOTAL TOUGHT HEAD HATE					
			_		2020
\$ '000 (c) Income Statement The amounts recognised in the	Income Statement r	elating to leases wh	ere Council is a less		2020
\$ '000 (c) Income Statement The amounts recognised in the Interest on lease liabilities				ee are shown b	2020 elow:
\$ '000 (c) Income Statement The amounts recognised in the Interest on lease liabilities Variable lease payments based	on usage not includ			ee are shown b	2020 elow:
\$ '000 (c) Income Statement The amounts recognised in the Interest on lease liabilities Variable lease payments based Income from sub-leasing right o	on usage not includ			ee are shown b	2020 elow: 1 -
\$ '000 (c) Income Statement The amounts recognised in the Interest on lease liabilities Variable lease payments based Income from sub-leasing right of Depreciation of right of use asset Impairment of right of use asset	on usage not includ f use assets ets s			ee are shown b	2020 elow: 1 -
\$ '000 (c) Income Statement The amounts recognised in the Interest on lease liabilities Variable lease payments based Income from sub-leasing right of Depreciation of right of use asset Expenses relating to short-term	on usage not includ f use assets ets s leases			ee are shown b	2020 elow: 1 -
\$ '000 (c) Income Statement The amounts recognised in the Interest on lease liabilities Variable lease payments based Income from sub-leasing right o Depreciation of right of use asset Impairment of right of use asset Expenses relating to short-term Expenses relating to low-value I	on usage not include f use assets ets s leases eases			ee are shown b	2020 elow: 1 -
\$ '000 (c) Income Statement The amounts recognised in the Interest on lease liabilities Variable lease payments based Income from sub-leasing right of Depreciation of right of use asset Impairment of right of use asset Expenses relating to short-term Expenses relating to Peppercore	on usage not include f use assets ets s leases eases			ee are shown b	2020 elow:
\$ '000 (c) Income Statement The amounts recognised in the Interest on lease liabilities Variable lease payments based Income from sub-leasing right of Depreciation of right of use asset Impairment of right of use asset Expenses relating to short-term Expenses relating to Peppercore	on usage not include f use assets ets s leases eases			ee are shown b	2020 elow: 1 - - 20 - - -
\$ '000 (c) Income Statement The amounts recognised in the Interest on lease liabilities Variable lease payments based Income from sub-leasing right of Depreciation of right of use asset Impairment of right of use asset Expenses relating to short-term Expenses relating to low-value I Expenses relating to Peppercord Other	on usage not include f use assets ets s leases eases n leases			ee are shown b	2020 elow: 1 - - 20 - - -
\$ '000 (c) Income Statement The amounts recognised in the Interest on lease liabilities Variable lease payments based Income from sub-leasing right of Depreciation of right of use asset Impairment of right of use asset Expenses relating to short-term Expenses relating to low-value I Expenses relating to Peppercord Other	on usage not include f use assets ets s leases eases n leases			ee are shown b	2020 elow: 1 - - 20 - - -
\$ '000 (c) Income Statement The amounts recognised in the Interest on lease liabilities Variable lease payments based Income from sub-leasing right of Depreciation of right of use asset Impairment of right of use asset Expenses relating to short-term Expenses relating to low-value I Expenses relating to Peppercore	on usage not include f use assets ets s leases eases n leases			ee are shown b	2020

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 13. Leases (continued)

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:

- · community services
- · historical purposes

The leases are generally between 3 and 5 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 and other purposes which Council either facilitates or provides, 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

Accounting policies under AASB 16 - applicable from 1 July 2019

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

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

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

The right-of-use asset is measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives. The right-of-use 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.

Accounting policy under AASB 117 and associated Accounting Interpretations (2019 only)

Refer to Note 5c and Note 16.

(ii) Council as a lessor

(e) Operating leases

Council leases out a number of properties to community and business groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included as IPP&E (refer in this note part (v) below) in the Statement of Financial Position.

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 13. Leases (continued)

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

\$ '000	2020
(i) Operating lease income	
Investment properties	
Lease income (excluding variable lease payments not dependent on an index or rate)	_
Lease income relating to variable lease payments not dependent on an index or a rate	_
Other lease income	
External plant and equipment hire	_
Room/Facility Hire	_
Leaseback fees - council vehicles	
Other	872
Total income relating to operating leases	872
Total moone rotating to operating loaded	072
(ii) Operating lease expenses	
Investment properties	
Direct operating expenses that generated rental income	-
Direct operating expenses that did not generate rental income	-
Other leased assets	
Other	-
Total expenses relating to operating leases	_
(iii) Repairs and maintenance: investment property	
Contractual obligations for future repairs and maintenance	_
Other	_
Total repairs and maintenance: investment property	_
(iv) Maturity analysis of contractual lease income	
Maturity analysis of future lease income receivable showing the undiscounted lease payments to be received after reporting date for operating leases:	
< 1 year	_
1–2 years	_
2–3 years	_
3–4 years	_
4–5 years	_
> 5 years	_
Total undiscounted contractual lease income receivable	
	Plant & Equipment
\$ '000	2020
(v) Reconciliation of IPP&E assets leased out as operating leases	
Opening balance as at 1 July 2019	
Additions renewals	_
Additions new assets	-
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Notes to the Financial Statements

for the year ended 30 June 2020

Note 13. Leases (continued)

\$ '000	Plant & Equipment 2020
Reinstatement costs for impaired assets	_
Carrying value of disposals	_
Depreciation expense	_
Impairment loss/revaluation decrements (recognised in P/L)	_
Impairment reversal / prior period revaluation decrements reversal (via P&L)	_
Impairment loss (recognised in equity)	_
Impairment reversal (recognised in equity)	_
WIP transfers	_
Adjustments and transfers	_
Amalgamations transfers in/(out)	_
Transfers from/(to) 'held for sale' category	_
Transfers from/(to) real estate assets (Note 8)	_
Transfers from/(to) investment property	_
Transfers from/(to) right-of-use assets	_
Revaluation decrements to equity (ARR)	_
Revaluation increments to equity (ARR)	_
Other movement (details here)	-
Closing balance as at 30 June 2020	

Accounting policy

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

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

If the lease contains lease and non-lease components then 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.

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 14. Payables and borrowings

	2020	2020	2019	2019
\$ '000	Current	Non-current	Current	Non-current
Payables				
Goods and services – operating expenditure	1,986	_	2,920	_
Accrued expenses:				
 Borrowings 	120	_	130	_
 Salaries and wages 	851	_	_	_
 Other expenditure accruals 	1,589	_	1,307	_
Security bonds, deposits and retentions	40	_	_	_
NIRW grant from EPA	1,087	_	947	_
Trust	1,453	_	1,432	_
Prepaid rates		_		
Total payables	7,126		6,736	
Income received in advance (2019 o	nly)			
Payments received in advance	1,036	_	1,200	_
Total income received in advance	1,036	_	1,200	_
Borrowings				
Loans – secured 1	2,831	20,946	2,962	23,801
Total borrowings	2,831	20,946	2,962	23,801
TOTAL PAYABLES AND				
BORROWINGS	10,993	20,946	10,898	23,801

⁽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 19.

\$ '000	2020 Current	2020 Non-current	2019 Current	2019 Non-current
(a) Payables and borrowings relating to restricted assets				
Externally restricted assets				
Water	442	4,227	384	4,493
Sewer	_	_	20	3
Domestic waste management	1,385	8,234	1,305	9,556
Other	2,540	_	2,321	_
Payables and borrowings relating to externally restricted assets	4,367	12,461	4,030	14,052
Total payables and borrowings relating to restricted assets	4,367	12,461	4,030	14,052
Total payables and borrowings relating to unrestricted assets	6,626	8,485	6,868	9,749
TOTAL PAYABLES AND BORROWINGS	10,993	20,946	10,898	23,801

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Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 14. Payables and borrowings (continued)

\$ '000	2020	2019

(b) Current payables and borrowings not anticipated to be settled within the next twelve months

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

Other liabilities: Unspent loan

_

Total payables and borrowings

(c) Changes in liabilities arising from financing activities

	as at 30/06/19	Non-cash changes					as at 30/06/20
\$ '000	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured Lease liabilities TOTAL	26,763 26,763	(2,986) 279 (2,707)	_ 		_ 		23,777 279 24,056

	as at 30/06/18		Noi	n-cash change	s	as at 30/06/19
\$ '000	Opening Balance	Cash flows	Acquisition	Fair value changes	Other non-cash movement	Closing balance
Loans – secured	29,730	(2,967)	_	_	_	26,763
TOTAL	29,730	(2.967)	_	_	_	26,763

(d) Financing arrangements

Additional financing arrangements information

Breaches and defaults

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

Security over loans

Land, buildings and other property held by Council, along with the general rating income of Council is provided as security for loans.

Unused limits and facilities

Council has access to an unused overdraft with a limit of \$1,000,000.

Accounting policy for payables and borrowings

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

The financial liabilities of the Council comprise trade payables and bank and other loans.

Payables

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

Borrowings

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. Fees paid on the establishment

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Armidale Regional Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 14. Payables and borrowings (continued)

of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the drawdown occurs. To the extent that there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

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.

Finance leases (2019 only)

Council is not party to any finance leasing arrangements.

Note 15. Provisions

	2020	2020	2019	2019
\$ '000	Current	Non-current	Current	Non-current
Provisions				
Employee benefits				
Annual leave	2,247	_	2,159	-
Long service leave	4,910	383	5,120	380
Other leave – Accrued leave	172	_	155	_
Sub-total – aggregate employee benefits	7,329	383	7,434	380
Asset remediation/restoration:				
Asset remediation/restoration (future works)	_	23,604	_	4,183
Sub-total – asset remediation/restoration	-	23,604	_	4,183
TOTAL PROVISIONS	7,329	23,987	7,434	4,563
(a) Provisions relating to restricted/unrestricted assets				
Externally restricted assets				
Domestic waste management	_	22,366	_	_
		22,366		
Provisions relating to externally restricted assets	_	22,300	_	_
Provisions relating to externally restricted assets Total provisions relating to unrestricted assets	7,329	1,621	7,434	4,563

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Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 15. Provisions (continued)

\$ '000	2020	2019

(b) Current provisions not anticipated to be settled within the next twelve months

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

Provisions - employees benefits

4,474 4,521 4,474 4,521

(c) Description of and movements in provisions

		ELE provisions				
\$ '000	Annual leave	Long service leave	Other employee benefits	Total		
2020						
At beginning of year	2,159	5,500	155	7,814		
Leave Taken	(1,609)	(350)	(1,659)	(3,618)		
Leave Accrued	1,697	143	1,676	3,516		
Total ELE provisions at end of year	2,247	5,293	172	7,712		
2019						
At beginning of year	2,223	5,510	174	7,907		
Leave Taken	(1,524)	(795)	(1,678)	(3,997)		
Leave Accrued	1,460	786	1,658	3,904		
Total ELE provisions at end of year	2,159	5,501	154	7,814		

	Other provi	Other provisions			
\$ '000	Asset remediation	Total			
2020					
At beginning of year	4,183	4,183			
Changes to provision:					
- Revised discount rate	214	214			
Additional provisions	19,761	19,761			
Unwinding of discount	(554)	(554)			
Total other provisions at end of year	23,604	23,604			
2019					
At beginning of year	2,703	2,703			
Unwinding of discount	41	41			
Additional Provision	1,439	1,439			
Total other provisions at end of year	4,183	4,183			

Nature and purpose of non-employee benefit provisions

Landfill and Quarry remediation

Council has a legal and public obligation to make, restore, rehabilitate and reinstate council landfill sites and quarries in-line with relevant licencing agreements.

During the 2019/20 Financial year, Council made a significant adjustment to the provision to restore, rehabilitate and restate Council's main landfill site.

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Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 15. Provisions (continued)

Council engaged an external consultant to visit Council's landfill sites, provide updated costs and to prepare a rehabilitation model

A review was completed by Council staff to revise the estimate to remediate the current landfill site at the end of its useful life. The current estimate using the phytocap rehabilitation method is \$3.8 million for the estimated 46 hectare site. This is an increase from the 2018 estimate of \$2.3 million, primarily due to cost revisions for rehabilitation materials and transportation costs. This increase in cost has resulted in an increase in the provision for rehabilitation by \$1.4 million. This is disclosed above in Note 13 of the Financial Statements.

Council notes that the phytocap method of rehabilitation is only in testing phase with a limited number of councils in NSW and the EPA have not yet provided approval for Council to use phytocap technology. If approval is not provided by the EPA, additional provision may be required to rehabilitate the site.

Any changes to this provision will be reflected in future Financial Statements.

Accounting policy for provisions

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 interest expense.

Employee benefits

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.

The obligations are presented as current liabilities in the Statement of Financial Position if the 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.

Provisions for close-down and restoration, and environmental clean-up costs - landfills and quarries

Restoration

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.

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Financial Statements 2020

Notes to the Financial Statements for the year ended 30 June 2020

Note 15. Provisions (continued)

Provisions for close-down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The costs are estimated on the basis of a closure plan. 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.

Rehabilitation

Where rehabilitation is conducted systematically over the life of the operation, rather than at the time of closure, provision is made for the estimated outstanding continuous rehabilitation work at each reporting date, and the cost is charged to the Income Statement

Provision is made for the estimated present value of the costs of environmental clean-up obligations outstanding at the reporting date. These costs are charged to the Income Statement. Movements in the environmental clean-up provisions are presented as an operating cost, except for the unwinding of the discount which is shown as a borrowing cost.

Remediation procedures generally commence soon after the time the damage, remediation process, and estimated remediation costs become known, but may continue for many years depending on the nature of the disturbance and the remediation techniques.

As noted above, 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 property, plant and equipment. These costs are then depreciated over the lives of the assets to which they relate.

Close-down and restoration costs are a normal consequence of tip and quarry operations, and the majority of close-down and restoration expenditure is incurred at the end of the life of the operations. Although the ultimate cost to be incurred is uncertain, Council estimates the respective costs based on feasibility and engineering studies using current restoration standards and techniques.

Self-insurance

Council does not self-insure.

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Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 16. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors

Nature and purpose of reserves

Infrastructure, property, plant and equipment revaluation reserve

The infrastructure, property, plant and equipment revaluation reserve is used to record increments / decrements of non-current asset values due to their revaluation.

Refer to the Statement of Changes in Equity for the rollforward of the Accumulated Surplus and Revaluation Reserve from 2018 to 2019 and comparatives for the prior year.

(ii) AASB 15 and AASB 1058

The following approach has been applied on transition to AASB 15 and AASB 1058:

Transfer of control to a customer - over time or at a point in time

AASB 15 has specific criteria regarding whether control is transferred over time or at a point in time. The entity has reviewed its contracts and concluded that the criteria for recognition over time is not met in some circumstances. In such cases, revenue and related production costs will be recognised at the delivery of each separate performance obligation instead of over the contract using a single margin.

Licences

Council has reviewed the licences it grants and considers that all licences are either short-term or low value and elects to recognise all revenue from licences up-front rather than spreading them over the life of the licence.

Prepaid rates

Under AASB 1004, rates were recorded as revenue at the earliest of receipt of the funds from the ratepayer and the beginning of the rating period. Under AASB 1058, prepaid rates are recognised as a financial liability until the beginning of the rating period.

Grants - operating

Under AASB 1004, most grant income was recognised as revenue on receipt. Under AASB 15, where an agreement is enforceable and contains sufficiently specific performance obligations, the revenue is either recognised over time as the work is performed, or recognised at the point in time that the control of the services passes to the customer.

Grants - capital

Under AASB 1004, most grant monies were recorded as revenue on receipt. Under AASB 1058, where Council has received assets (including cash) to acquire or construct a non-financial asset, the asset is to be controlled by Council and the contract is enforceable, then the asset is recognised as a contract liability on receipt and recorded as revenue as the performance obligation to acquire or construct the asset is completed.

\$ '000	Balance at 1 July 2019
Opening contract balances at 1 July 2019	
Contract assets	
- Under AASB 15	6,301
- Under AASB 1058	6,997
Total Contract assets	13,298
Contract liabilities	
- Under AASB 15	6,301
- Under AASB 1058	6,997
Total Contract liabilities	13,298

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Financial Statements 2020

Armidale Regional Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 16. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors (continued)

Comparison of financial statement line items under AASB 15 compared to previous standards for the current year

The following tables show the impact of adopting AASB 15 and AASB 1058 on the Council's financial statements for the year ended 30 June 2020.

Statement of Financial Position

\$ '000	amount per Statement of Financial Position under AASB 15 and AASB 1058	Reclassific- ation	Remeasur- ement	Carrying amount under previous revenue standards	Notes
Current assets					
Cash and cash equivalents	20,856	_	_	20,856	
nvestments	51,295			51,295	
Receivables	12,248	_	_	12,248	
nventories	1,027	_	_	1,027	
Other	606	_	_	606	
Current assets classified as 'held for sale'	822	_	_	822	
Total current assets	86,854	_		86,854	
Current liabilities					
Payables	7,126	_	_	7,126	
ncome received in advance	1,036			1,036	
Contract liabilities	14,773	(14,773)	_	1,030	
_ease liabilities	26	(14,773)	_	26	
Borrowings	2,831	_	_	2,831	
Provisions	7,329	_	_	7,329	
Total current liabilities	33,121	(14,773)	_	18,348	
Non-current assets					
Receivables	312	_	_	312	
nfrastructure, property, plant and	0.12			0.12	
equipment	856,569	_	_	856,569	
Right of use assets	279			279	
Total non-current assets	857,160	_	_	857,160	
Non-current liabilities					
ease liabilities	253	_	_	253	
Borrowings	20,946	_	_	20,946	
Provisions	23,987	_	_	23,987	
Total Non-current liabilities	45,186	_	_	45,186	
Net assets	865,707	14,773		880,480	
Equity					
Accumulated surplus	837,535	9,897	_	847,432	
Revaluation reserves	28,172	_	_	28,172	
Total Equity	865,707	9,897	_	875,604	

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Financial Statements 2020

Armidale Regional Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 16. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors (continued)

In compliance with AASB 1058, a Contract Liability of \$14,773,000 is recorded to recognise unexpended grant funds and contributions as at 30 June 2020. Of the balance of \$14,773,000, \$9,897,000 relates to grant funds and contributions received in prior financial years (before 1 July 2019) and unexpended at 30 June 2020. The remaining balance of \$4,876,000 relates to grant funds and contributions received during the year ended 30 June 2020 and unexpended at year end.

Applying the previous accounting standard AASB 1004, the Contract Liability of \$14,773,000 would be nil, Accumulated Surplus would increase by \$9,897,000 and the current year result would increase by \$4,876,000.

Income Statement

3 '000	Statement and comprehensive income under AASB 15 and AASB 1058	Reclassific- ation	Remeasur- ement	Income Statement and comprehen- sive income under previous revenue standards	Notes
ncome from continuing operations					
Rates and annual charges	33,409	_	_	33,409	
Jser charges and fees	18,015	_	_	18,015	
Other revenues	2,786	_	_	2,786	
Grants and contributions provided for	2,700			2,700	
operating purposes	14,493	_	_	14,493	
Grants and contributions provided for	,			,	
capital purposes	10,961	4,876	_	15,837	
nterest and investment income	1,376	_	_	1,376	
Rental income	872			872	
Total Income from continuing					
pperations	81,912	4,876		86,788	
Expenses from continuing operations					
Employee benefits and on-costs	23,750	_	_	23,750	
Borrowing costs	2,000	_	_	2,000	
Materials and contracts	21,864	_	_	21,864	
Depreciation and amortisation	17,594	_	_	17,594	
Other expenses	8,353	_	_	8,353	
Net losses from the disposal of assets	1,454	_	_	1,454	
Revaluation decrement / impairment of					
PP&E	1,992			1,992	
Total Expenses from continuing					
pperations	77,007			77,007	
Total Operating result from					
continuing operations	4,905	4,876		9,781	
Net operating result for the year	4,905	4,876	_	9,781	

In compliance with AASB 1058, a Contract Liability of \$14,773,000 is recorded to recognise unexpended grant funds and contributions as at 30 June 2020. Of the balance of \$14,773,000, \$9,897,000 relates to grant funds and contributions received in prior financial years (before 1 July 2019) and unexpended at 30 June 2020. The remaining balance of \$4,876,000 relates to grant funds and contributions received during the year ended 30 June 2020 and unexpended at year end.

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Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 16. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors (continued)

Applying the previous accounting standard AASB 1004, the Contract Liability of \$14,773,000 would be nil, Accumulated Surplus would increase by \$9,897,000 and the current year result would increase by \$4,876,000.

Adjustments to the current year figures for the year ended 30 June 2020

Statement of Financial Position

	Original Balance	Impact Increase/	Restated Balance
\$ '000	1 July, 2019	(decrease)	1 July, 2019
Contract assets	_	_	_
Total assets		_	_
Contract liabilities	_	14,773	14,773
Total liabilities	46,696	14,773	61,469
Accumulated surplus	873,423	(9,897)	863,526
Total equity	(46,696)	(9,897)	(61,469)

(iii) AASB 16 Leases

Council as a lessee

Under AASB 117, Council assessed whether leases were operating or finance leases, based on its assessment of whether the significant risks and rewards of ownership had been transferred to Council or remained with the lessor. Under AASB 16, there is no differentiation between finance and operating leases for the lessee and therefore all leases which meet the definition of a lease are recognised on the statement of financial position (except for short-term leases and leases of low-value assets).

Council has used the exception to lease accounting for short-term leases and leases of low-value assets, and the lease expense relating to these leases is recognised in the Income Statement on a straight- line basis.

Practical expedients used on transition

AASB 16 includes a number of practical expedients which can be used on transition. Council has used the following expedients:

- Contracts which had previously been assessed as not containing leases under AASB 117 were not re-assessed on transition to AASB 16.
- · Lease liabilities have been discounted using the Council's incremental borrowing rate at 1 July 2019.
- Right-of-use assets at 1 July 2019 have been measured at an amount equal to the lease liability adjustment by the any
 prepaid or accrued lease payments.
- · A single discount rate was applied to all leases with similar characteristics.
- The right-of-use asset was adjusted by the existing onerous lease provision (where relevant) at 30 June 2019 rather than perform impairment testing of the right-of-use asset.
- Excluded leases with an expiry date prior to 30 June 2020 from the Statement of Financial Position, and lease expenses for these leases have been recorded on a straight-line basis over the remaining term.
- Used hindsight when determining the lease term if the contract contains options to extend or terminate the lease.

Financial statement impact of adoption of AASB 16

Council has recognised right-of-use assets and lease liabilities of \$313,000 at 1 July 2019 for leases previously classified as operating leases, or leases that are significantly below market value which were previously off balance sheet.

The weighted average lessee's incremental borrowing rate applied to lease liabilities at 1 July 2019 was 5.71%.

	Balance at
\$ '000	1 July 2019

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Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 16. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors (continued)

\$ '000	Balance at 1 July 2019
Operating lease commitments at 30 June 2019 per Council financial statements	1,030
Reconciliation of lease liabilities recognised on adoption of AASB 16 Leases	
Operating lease commitments discounted using the	
incremental borrowing rate at 1 July 2019 Add:	445
Contracts not accounted for as operating lease commitments last year	_
Finance lease liabilities	_
Extension options reasonably certain to be exercised not included in the commitments note	_
Variable lease payments linked to an index	_
Other	_
Less:	
Short-term leases included in commitments note	(132)
Leases for low-value assets included in commitments note	_
Other	
Lease liabilities recognised at 1 July 2019	313

Council as a lessor

For the arrangements where Council is a lessor, there are no significant accounting policy changes on adoption of AASB 16 except for sub-leases, which have now been classified in relation to the right-of-use asset under the head lease rather than the underlying asset.

Adjustments to the current year figures for the year ended 30 June 2020

Statement of Financial Position

\$ '000	Original Balance 1 July, 2019	Impact Increase/ (decrease)	Restated Balance 1 July, 2019
Rights-of-use assets Total assets	313		313
Payables – accrued interest on leases (30/6/2019) Leases Total liabilities	313		313 —
Accumulated surplus Total equity			

Note 17. Statement of cash flow information

\$ '000	Notes	2020	2019
(a) Reconciliation of cash and cash equivalents			
Total cash and cash equivalents per Statement of Financial Position	7(a)	20,856	11,040
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Armidale Regional Council

Notes to the Financial Statements for the year ended 30 June 2020

Note 17. Statement of cash flow information (continued)

Balance as per the Statement of Cash Flows	20,856	11,040
¢ 1000	2000	2040
\$ '000	2020	2019
(b) Reconciliation of net operating result to cash provided from operating activities		
Net operating result from Income Statement	4,905	15,317
Adjust for non-cash items:		
Depreciation and amortisation	17,594	18,198
Net losses/(gains) on disposal of assets	1,454	1,102
Adoption of AASB 15/1058	(9,897)	-
Transfer of Tingha Assets (WDV) to Inverell Shire Council via Equity	(40,446)	-
Recognition of RFS Assets via Equity	1,426	-
Recognition of Crown Land via Equity	8,124	-
Losses/(gains) recognised on fair value re-measurements through the P&L:		
 Revaluation decrements / impairments of IPP&E direct to P&L 	1,992	608
Unwinding of discount rates on reinstatement provisions	(340)	41
+/- Movement in operating assets and liabilities and other cash items:		
Decrease/(increase) in receivables	166	227
Increase/(decrease) in provision for impairment of receivables	(57)	169
Decrease/(increase) in inventories	(181)	209
Decrease/(increase) in other current assets	(435)	81
Increase/(decrease) in payables	(934)	(686)
Increase/(decrease) in accrued interest payable	(10)	(22)
Increase/(decrease) in other accrued expenses payable	1,133	546
Increase/(decrease) in other liabilities	37	(2,011)
Increase/(decrease) in contract liabilities	14,773	_
Increase/(decrease) in provision for employee benefits	(102)	(93)
Increase/(decrease) in other provisions	19,761	(1)
Net cash provided from/(used in) operating activities		
from the Statement of Cash Flows	18,963	33,685

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Financial Statements 2020

Notes to the Financial Statements for the year ended 30 June 2020

Note 18. Interests in other entities

Unconsolidated structured entities

Council did not consolidate the following structured entities:

\$ '000 2020 2019

1. New England Weeds Authority

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

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

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

NEWA leases property from Council for office accommodation, parking and storage of chemicals under a 5 year lease agreement from 1 July 2015 - 30 June 2020. Council also provides servicing of vehicles owned by NEWA at cost. Management assessed the impact of the NEWA's operations to be insignificant to the financial statements of Council.

Nature of risks relating to the Unconsolidated Structured Entity

NEWA is a separately constituted and proclaimed County Council. The proclamation determined the contribution of each participating Council. These contributions are the total financial support required of each Constituent Council.

Council has no further obligations should NEWA become insolvent. As a proclaimed entity of the State of NSW, any additional funding obligations remain with the State.

Non-contractual financial support provided

Council did not provide any non contractual support to NEWA.

Current intention to provide financial support

Council will continue to provide a contribution to NEWA in accordance with NEWA's proclamation. Council's expected contribution for the 2020/2021 year is approximately \$205,000 including GST (2019: \$220,000 including GST).

2. New England Regional Art Museum (NERAM)

New England Regional Art Museum (NERAM) is a not for profit company limited by guarantee, and a Charitable Trust which has received endorsed deductible gift recipient status. NERAM is an organisation built with a combination of state and local government funding and community contributions. Council does not hold any ownership interest in NERAM.

NERAM's income is derived from several sources, including a 20 year funding agreement with Council (38%), NSW government (5%), with the balance made up from membership fees, art classes, commercial sponsorship and fundraising.

The 20 year funding agreement commenced on 15 April 2009 at \$265,000 per annum plus GST, indexed at Councils rate peg increase at each anniversary date. The funding agreement is due to expire on 14 April 2028. Under the funding agreement, Council also provides 'in kind' support for building maintenance, up to a capped amount of \$10,000 per annum indexed with CPI each year, on the building that NERAM occupies and leases from Council under a separate lease agreement.

Council has assessed the impact of the organisation's operations to be insignificant to the financial statements of Council.

Nature of risks relating to the Unconsolidated Structured Entity

Council provides 38% of funding for NERAM. As a public company limited by guarantee, the organisation is responsible for its own funding, while it may not exist without Council's ongoing support. Council makes 4 quarterly payments to NERAM in accordance with the funding agreement.

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 18. Interests in other entities (continued)

\$ '000	2020	2019
\$ 000	2020	2013

The main assets of NERAM are artworks. The nature of the Hinton and Coventry Trust prevent sale and usage of funds to fund operations. The assets and liabilities of NERAM are not considered significant to the financial statements of Council.

Income received by Council relating to the Structured Entity

- Rental Income	(11)	(11)
Assets in Council's Statement of Financial Position relating to the Structured Entity	7,061	7,311
Net assets in Council's Statement of Financial Position	7,061	7,311

Difference – net asset/(net exposure) relating to the Structured Entity: 7,061 7,311

Non-contractual financial support provided

Council did not provide any non contractual support to NERAM.

Current intention to provide financial support

Council's current position is to maintain support and contributions in accordance with the 20 year funding agreement which commenced on 15 April 2009 and concludes on 14 April 2028.

Under the funding agreement, the commencement funding amount is \$265,000 per annum plus GST, increased on each anniversary date by what is commonly referred to as the rate pegging percentage for Council. Council's contribution for the 2020/21 year is estimated at \$355,000 plus GST.

Council also provides 'in kind' support to NERAM in terms of a lease of the building and maintenance of the land upon which NERAM is located, capped at a dollar value of \$10,000 per annum indexed to CPI.

3. New England Joint Organisation (NEJO)

The New England Joint Organisation ("NEJO") was established on 11 May 2018 and is a separately constituted entity pursuant to Part 7 (Sections 4000 to 400ZH) of the Local Government Act (NSW) 1993, as amended, and the Local Government (General) Regulation 2008.

The principal purpose of the NEJO is to establish strategic regional priorities and to provide regional leadership to the geographical area for which it serves, and to identify and take up opportunities for intergovernmental cooperation on matters relating to the joint organisation area.

The NEJO comprises seven voting member councils: Armidale Regional Council, Glen Innes Severn Council, Inverell Shire Council, Moree Plains Shire Council, Narrabri Shire Council, Tenterfield Shire Council and Uralla Shire Council.

The Board of the NEJO consists of the Mayors of each Member Council, who are entitled to one (1) vote at Meetings, and a non-voting representative of the NSW Government, who is the Regional Director of the Department of Premier and Cabinet.

The Chairperson is to be elected by the voting representatives of the Board from one (1) of the Mayoral representatives. The Chairperson does not have a casting vote.

A decision of the Board is supported by a majority at which a quorum is present.

Armidale Regional Council, as a member of the NEJO, has a one-seventh voting right in respect to the decisions of the Board. Decision making is based on majority votes, so Council does not have control, joint control or significant influence over relevant activities of the organisation.

In accordance with the NEJO's Charter, each member is required to contribute annual fees towards the operation of the organisation. In the 2018/2019 and 2019/2020 financial years, the contribution made by each council was \$5,000. The contribution by Council for the 2020/2021 financial year has been set at \$28,320 in the NEJO Operational Plan for 2020/2021.

For the year ended 30 June 2019, the NEJO's net operating result was \$272,563. The net operating result for the year ended 30 June 2020 is not yet available. Council is not entitled to any share or distribution of the NEJO net operating result.

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 19. Commitments

\$ '000	2020	2019
(a) Capital commitments (exclusive of GST)		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Plant and equipment	568	1,523
Other	4,381	2,726
Total commitments	4,949	4,249
These expenditures are payable as follows:		
Within the next year	4,949	4,249
Total payable	4,949	4,249
Sources for funding of capital commitments:		
Externally restricted reserves	4,381	2,726
Internally restricted reserves	568	1,523
Total sources of funding	4,949	4,249

Details of capital commitments

For each of the commitments, tenders have been called and orders placed prior to year end, with an expectation of delivery early during the 2019/20 year.

(b) Finance lease commitments (2019 only)

Council is not party to any finance lease arrangements.

(c) Non-cancellable operating lease commitments (2019 only)

a. Commitments under non-cancellable operating leases at the reporting date, but not recognised as liabilities are payable:

Within the next year	168	165
Later than one year and not later than 5 years	87	99
Later than 5 years	745	766
Total non-cancellable operating lease commitments	1.000	1.030

b. Non-cancellable operating leases include the following assets:

Operating leases exist for:

Conditions relating to finance and operating leases:

All operating lease agreements are secured only against the leased asset.

No lease agreements impose any financial restrictions on Council regarding future debt.

Refer to Note 15 for information relating to leases for 2020.

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⁽¹⁾ the provision of all photocopiers throughout all Council offices and facilities; and

⁽²⁾ property relating to certain transfer stations/landfill operations, carparking, land access crossings, communication towers and access to those facilities and several community service arrangements.

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Notes to the Financial Statements for the year ended 30 June 2020

Note 20. 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 contributes to a Defined Benefit Superannuation Plan under the Local Government Superannuation Scheme, named The Local Government Superannuation Scheme – Pool B ("the Scheme"). The Scheme is a defined benefit superannuation 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 standard employer contributions and additional lump sum contributions to the Scheme.

The standard 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 standard employer contribution rates are:

Division B	1.9 times member contributions for non-180 Point Member; Nil for 181 Point Members*
Division C	2.5% salaries
Division D	1.64 times member contributions

^{*} For 180 Point Members, Employers are required to contribute 7% of salaries to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The additional lump sum contribution for each Pooled Employer is a share of the total additional contributions of \$40 million per annum from 1 July 2019 for 2 years to 30 June 2021, apportioned according to each employer's share of the accrued liabilities as at 30 June 2019. These additional lump sum contributions are used to fund the deficit of assets to accrued liabilities as at 30 June 2019.

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 Scheme for other Council's obligations under the terms and conditions of the multi-employer Scheme

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.

There is no relief under the Scheme's trust deed for employers to relinquish their defined benefit obligations. Under limited circumstances, an employer may withdraw from the Scheme 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 Scheme's trust deed dealing with deficits or surplus on wind-up.

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Notes to the Financial Statements for the year ended 30 June 2020

Note 20. 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 ended 30 June 2020 was \$422,023. The last valuation of the Scheme was performed by Mr Richard Boyfield, FIAA on 30 June 2019, and relates to the period ended 30 June 2019.

Council's expected contribution to the Scheme for the next annual reporting period is \$416,605.

The estimated employer reserves in the Scheme for the Pooled Employers at 30 June 2020 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	1,695.2	
Past Service Liabilities	1,773.2	95.6%
Vested Benefits	1,757.5	96.5%

^{*} excluding member accounts and reserves in both assets and liabilities.

The share of this deficit that is broadly attributed to Council is estimated to be in the order of 0.58% or \$452,400 as at 30 June 2019.

Council's share of that deficit 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 any deficiency or gain for any surplus is recognised in Council's accounts. Council has a possible obligation that may arise should the Scheme require immediate payment to correct any future deficiency.

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

Investment return	5.75% per annum
Salary inflation *	3.5% per annum
Increase in CPI	2.5% per annum

^{*} Plus promotional increases

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group. Please note the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Scheme's Actuary, the final end of year review will be completed around November/December 2020.

(ii) Statewide Mutual

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

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

The future realisation and finalisation of claims incurred but not reported to 30 June 2020 may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

(iii) StateCover Mutual Limited

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

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

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

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 20. Contingencies (continued)

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

(iv) Other guarantees

During the 2018/19 year, Council provided a bank guarantee for \$10,000 relating to an easement over an independent party's land. The bank guarantee remains in place as at 30 June 2020.

Since year end, Council has provided a second bank guarantee of \$10,000 relating to another easement over an independent party's land.

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

2. Other liabilities

(i) Third party claims

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

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

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

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

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

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

3. Contingent liabilities

(i) Contingent Remediation Work

During 2019, Council identified two sites where future potential remediation work may be required to comply with environmental requirements.

The two sites are:

- (1) the former Armidale Gas Works site, which may require certain land and waterway rehabilitation work; and
- (2) the Guyra recycling centre and waste transfer station, previously used as the Guyra Landfill, which may require certain rehabilitation work to ensure the long term capping of the site.

In relation to the former Armidale Gas Works site, Council continues to test and monitor the site for contamination and leaching. At this stage, there is no present obligation for Council to incur costs of remediation. Council continues to work with the relevant authorities to monitor the site. Shound the ongoing testing and monitoring indicate leaked contamination and leaching, remediation may be required to further rehabilitate the site.

In relation to the Guyra Recycling Centre and Waste Transfer Station (formerly the Guyra Landfill site), during 2020, in consultation with the environmental regulator, Council has determined the site requires remediation work and the costs associated with this work have been recognised as a provision for rehabilitation, as included in Note XX above.

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Financial Statements 2020

Notes to the Financial Statements for the year ended 30 June 2020

Note 20. Contingencies (continued)

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.

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Notes to the Financial Statements for the year ended 30 June 2020

Note 21. Financial risk management

Risk management

Council's activities expose it to a variety of financial risks including (1) price risk, (2) credit risk, (3) liquidity risk and (4) interest rate risk

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

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

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

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

	Carrying value	Carrying value	Fair value	Fair value
\$ '000	2020	2019	2020	2019
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	20,856	11,040	20,856	11,040
Receivables	12,560	12,684	12,560	12,684
Investments				
 - 'Financial assets at amortised cost' 	51,295	58,236	51,295	58,236
Total financial assets	84,711	81,960	84,711	81,960
Financial liabilities				
Payables	7,126	6,736	7,124	6,736
Loans/advances	23,777	26,763	23,777	26,763
Lease liabilities	279		_	_
Total financial liabilities	31,182	33,499	30,901	33,499

Fair value is determined as follows:

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

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

Council's finance area manages the cash and Investments portfolio with the assistance of independent advisors.

Council has an investment policy which complies with the Local Government Act 1993 and Ministerial Investment order 625. This policy is regularly reviewed by Council and its staff and 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
the 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.

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Financial Statements 2020

Notes to the Financial Statements for the year ended 30 June 2020

Note 21. Financial risk management (continued)

- · Interest rate risk the risk that movements in interest rates could affect returns and income.
- · Liquidity risk the risk that Council will not be able to pay its debts as and when they fall due.
- Credit risk the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council be it of a capital or income nature.

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

Council also seeks advice from independent advisers before placing any funds in cash equivalents and investments.

(a) Market risk - price risk and interest rate risk

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.

	Increase of val	ues/rates	Decrease of values/rates		
\$ '000	Profit	Equity	Profit	rofit Equity	
2020 Possible impact of a 1% movement in interest rates	513	513	(513)	(513)	
2019 Possible impact of a 1% movement in interest rates	582	582	(582)	(582)	

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Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 21. Financial risk management (continued)

(b) Credit risk

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

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

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

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

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

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

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

Credit risk profile

Receivables - rates and annual charges

Credit risk on rates and annual charges is minimised by the ability of Council to secure a charge over the land relating to the debts – that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates which further encourages the payment of debt.

\$ '000	Not yet overdue	< 1 year overdue	1 - 2 years overdue	2 - 5 years overdue	> 5 years overdue	Total
2020						
Gross carrying amount	2,006	-	-	-	-	2,006
2019						
Gross carrying amount	_	1,115	391	246	_	1,752

Receivables - non-rates and annual charges

Council applies the simplified approach for non-rates and annual charges debtors to provide for expected credit losses prescribed by AASB 9, which permits the use of the lifetime expected loss provision. To measure the expected credit losses, non-rates and annual charges debtors have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision as at 30 June 2020 is determined as follows. The expected credit losses incorporate forward-looking information.

Not yet overdue	0 - 30 days overdue	31 - 60 days overdue	61 - 90 days overdue	> 91 days overdue	Total
10,946	_	_	_	_	10,946
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
_	_	_	_	_	_
6,165	2,213	474	1,163	1,366	11,381
0.00%	0.00%	0.00%	0.00%	16.55%	1.99%
_	_	_	_	226	226
	10,946 0.00% - 6,165 0.00%	overdue overdue 10,946 - 0.00% 0.00% - - 6,165 2,213 0.00% 0.00%	overdue overdue 10,946 - - 0.00% 0.00% 0.00% - - - 6,165 2,213 474 0.00% 0.00% 0.00%	overdue overdue overdue 10,946 - - - 0.00% 0.00% 0.00% 0.00% - - - - 6,165 2,213 474 1,163 0.00% 0.00% 0.00% 0.00%	overdue overdue overdue overdue 10,946 - - - 0.00% 0.00% 0.00% 0.00% - - - - 6,165 2,213 474 1,163 1,366 0.00% 0.00% 0.00% 16.55%

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Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 21. Financial risk management (continued)

(c) Liquidity risk

Payables, lease liabilities and borrowings are both subject to liquidity risk – the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

Payment terms can (in extenuating circumstances) also be extended and overdraft facilities utilised as required.

Borrowings are also subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs and debt servicing requirements. Council manages this risk through diversification of borrowing types, maturities and interest rate structures. The finance team regularly reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

The timing of cash flows presented in the table below to settle financial liabilities reflects the earliest contractual settlement dates. The timing of expected outflows is not expected to be materially different from contracted cashflows.

The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities and therefore the balances in the table may not equal the balances in the Statement of Financial Position due to the effect of discounting.

	Weighted average	Subject		payable in:			Actual
\$ '000	interest rate	to no maturity	≤ 1 Year	1 - 5 Years	> 5 Years	Total cash outflows	carrying values
2020							
Trade/other payables	0.00%	40	5,631	_	_	5,671	7,126
Loans and advances	5.71%	_	2,831	15,563	5,383	23,777	23,777
Total financial liabilities		40	8,462	15,563	5,383	29,448	30,903
2019							
Trade/other payables	0.00%	_	6,736	_	_	6,736	6,736
Loans and advances	5.42%	_	4,441	19,051	11,248	34,740	26,763
Total financial liabilities		_	11,177	19,051	11,248	41,476	33,499

Loan agreement breaches

No breaches of any loan agreements occurred during the year.

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 22. Material budget variations

Council's original financial budget for 19/20 was adopted by the Council on dd/MM/yyyy and is unaudited.

While the Income Statement included in this General Purpose Financial Statements must disclose the original budget adopted by Council, the Local Government Act 1993 requires Council to review its financial budget on a quarterly basis, so that it is able to manage the various variations between actuals versus budget that invariably occur throughout the year.

This note sets out the details of **material variations** between Council's original budget and its actual results for the year as per the Income Statement – even though such variations may have been adjusted for during each quarterly budget review.

Material variations represent those variances between the original budget figure and the actual result that amount to 10% or more.

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

	2020	2020	202	0	
\$ '000	Budget	Actual	Variar	nce	
REVENUES					
Rates and annual charges	32,939	33,409	470	1%	F
User charges and fees Ongoing severe drought conditions had a significant im unfavourable variance.	20,084 pact on water usag	18,015 ge charges and t	(2,069) his is the major re	(10)% eason for the	
Other revenues	3,005	2,786	(219)	(7)%	ι
Operating grants and contributions Favourable result relates to grant funding received for c was not in the original budget.	11,216 drought relief (\$1.4)	14,493 m) and bushfire	3,277 and drought stimu	29% ulus (\$1.5m)	th
Capital grants and contributions Unfavourable variance relates to the review of the capit was not expected they could be completed by 30 June grant income.					
Interest and investment revenue Unfavourable variance relates to the negative impact fro	2,106 om a drop in intere	1,376 st rates from wh	(730) en the budget wa	(35)% as originally	ι

EXPENSES

Employee benefits and on-costs	25,332	23,750	1,582	6%	F
Borrowing costs	1,469	2,000	(531)	(36)%	U

Unfavourable variance relates to the recognition of discount amortisation associated with landfill remediation. This was not budgeted for.

Materials and contracts 14,792 21,864 (7,072) (48)%

Unfavourable variance relates to the additional costs associated with the drought response (\$3.6m), RMCC ordered works exceeded budget by \$2m but were claimed back from RMS, additional expenditure relating to bushfire response and cleanup (\$1.2m) was also incurred, most of which has been claimed under section 44 natural disaster funding arrangements. There were around \$0.9m in operational costs incurred that related to grant expenditure where Council was the auspicing body. This was not included in the original budget.

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Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 22. Material budget variations (continued)

	2020	2020	2020)	
\$ '000	Budget	Actual	Varian	ce	
Depreciation and amortisation	16,484	17,594	(1,110)	(7)%	U
Unfavourable variance largely relates to increased deprecia	tion on water	and sewerage ne	etwork assets.		
Other expenses	9,865	8,353	1,512	15%	F
Around \$1m of the original budget related to fuel and registr reported against materials and contracts, which is the predo					n
Net losses from disposal of assets	_	1,454	(1,454)	00	U
The net result from disposal of assets was not budgeted for					
Revaluation decrement / impairment of IPP&E	_	1,992	(1,992)	00	U
The impact of infrastructure revaluation was not budgeted for	or.				
STATEMENT OF CASH FLOWS					
Cash flows from operating activities	32,175	18,963	(13,212)	(41)%	U
The unfavourable variance relates to a higher level of casho	outflows relatir	ig to materials ar	id contracts and c	ther expens	es.
Cash flows from investing activities	(33,049)	(6,161)	26,888	(81)%	F
The favourable variance relates to lower cash outllows relat higher level of capital expenditure than the end of year budg		se of PPE. The or	riginal budget incli	uded a muc	h
Cash flows from financing activities	(2,952)	(2,986)	(34)	1%	U

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Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 23. Fair Value Measurement

The Council measures the following asset and liability classes at fair value on a recurring basis:

- Infrastructure, property, plant and equipment

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

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

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

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

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

(1) Assets and liabilities that have been measured and recognised at fair values

		Fair val	ue measureme	ent hierarchy	
2020	Date of latest valuation	Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 Significant unobserv- able inputs	Total
Recurring fair value measurements					
Infrastructure, property, plant and equipment					
Operational Land	30/6/19	_	_	25,608	25,608
Community Land	30/6/19	_		27,516	27,516
Land Under Roads	30/6/19	_	_	657	657
Buildings (specialised and non-specialised)	30/6/18			61.760	61.760
Infrastructure Assets	30/6/17			689,265	689,265
Other Assets (excludes Landfill & quarry assets also carried at cost)	30/0/17	_	_	11.783	
Total infrastructure, property, plant and				11,763	11,783
equipment		_		816,589	816,589
		Fair val	ue measurem	ent hierarchy	
2019	Date of latest	Level 1 Quoted prices in	Level 2 Significant observable	Level 3 Significant unobserv-	
	valuation	active mkte	innute	able innute	Total
	valuation	active mkts	inputs	able inputs	Total
Recurring fair value measurements	valuation	active mkts	inputs	able inputs	Total
Recurring fair value measurements Infrastructure, property, plant and equipment	valuation	active mkts	inputs	able inputs	Total
•	30/6/18	active mkts	inputs	able inputs	Total 21,312
Infrastructure, property, plant and equipment		active mkts	inputs	·	
Infrastructure, property, plant and equipment Operational Land	30/6/18	active mkts	inputs	21,312	21,312
Infrastructure, property, plant and equipment Operational Land Community Land	30/6/18 30/6/18	active mkts	inputs	21,312 19,882	21,312 19,882
Infrastructure, property, plant and equipment Operational Land Community Land Land Under Roads	30/6/18 30/6/18 30/6/19	active mkts		21,312 19,882 721	21,312 19,882 721
Infrastructure, property, plant and equipment Operational Land Community Land Land Under Roads Buildings (specialised and non-specialised)	30/6/18 30/6/18 30/6/19 30/6/18	active mkts		21,312 19,882 721 65,164	21,312 19,882 721 65,164

Note that capital WIP is not included above since it is carried at cost.

(2) Valuation techniques used to derive level 2 and level 3 fair values

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Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 23. Fair Value Measurement (continued)

Pre-amble

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

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

Infrastructure, property, plant and equipment (IPP&E)

Operational Land

This asset class comprises all of Council's land classified as Operational Land under the NSW Local Government Act 1993. The key unobservable input to the valuation is the price per square metre. Generally, fair value is the most advantageous price reasonably obtainable by the seller and the most advantageous price reasonably obtained by the buyer. This is not necessarily the market selling price of the asset, rather, it is regarded as the maximum value that Council would rationally pay to acquire the asset if it did not hold it, taking into account quoted market price in an active and liquid market, the current market price of the same or similar asset, the cost of replacing the asset, if management intend to replace the asset, the remaining useful life and condition of the asset; and cash flows from the future use and disposal.

Community Land

Valuations of all Council's Community Land and Council managed land were based on either the Unimproved Capital Value (UCV) provided by the Valuer-General or an average unit rate based on the UCV for similar properties where the Valuer-General did not provide a UCV having regard to the highest and best use for this land. As these rates were not considered to be observable market evidence they have been classified as Level 3.

Community Land was brought in at fair value following the engagement of an external, independent and qualified valuer to determine the fair value of Community Land at 30 June 2018.

Buildings

The approach taken with buildings, estimated the replacement cost of each building by componentising the buildings into significant parts with different useful lives and taking into account a range of factors. While all buildings were physically inspected and the unit rates based on square metres could be supported from market evidence (Level 2), other inputs (such as obsolescence) require extensive professional judgement, and impact significantly on the final determination of fair value. In forming valuations of each building, the market to which the asset could be sold in was taken into account and compared back against the cost. Many of the buildings council owns are specific purpose and valued using current replacement cost approach, and as such, these assets were classified as having been valued using Level 3 valuation inputs.

Buildings were brought in at fair value following the engagement of an external, independent and qualified valuer to determine the fair value of Buildings at 30 June 2018.

Infrastructure Assets (Roads, Bridges, Footpaths, Bulk Earthworks, Stormwater Drainage, Water Supply Network, Sewerage Network, Other Structures and Other Assets)

Infrastructure assets are specialised assets which do not have an active market. Therefore, in determining the fair value Council uses current replacement cost approach. This valuation approach requires consideration of the following factors (valuation techniques): (1) Appropriate componentisation of complex assets; (2) Unit rates for each component based on the on-cost to a market participant buyer; and (3) Condition assessment (obsolescence).

Transport Assets (Roads, Bridges, Footpaths, Bulk Earthworks and Stormwater Drainage) were last revalued by merged councils using internal and credible external valuers at 30 June 2015. In bringing in these assets into the Council, the assets underwent additional desk revaluation with the help of the independent, external valuer at 12 May 2016.

Water and Sewerage Infrastructure Assets were revalued at 30 June 2017 by an independent, external valuer.

Other Structures and Other Assets were brought in at fair value from merged councils which engaged external, independent valuers to determine the fair value at 12 May 2016.

Other Assets (Plant & Equipment, Office Equipment, Heritage Collections and Artworks)

Other Assets are not revalued every five years. The depreciated cost of the asset category is considered a close proxy for fair value.

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

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Armidale Regional Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 23. Fair Value Measurement (continued)

(3) Fair value measurements using significant unobservable inputs (level 3)

a. The following tables present the changes in level 3 fair value asset classes.

\$ '000	Operational land	Community land	Buildings	Infrastructure assets	Other assets	Total
2019						
Opening balance	21,815	19,913	68,395	715,607	11,399	837,129
Transfers from/(to) another asset class	_	_	(779)	1,414	_	635
Purchases (GBV)	_	_	948	8,024	2,012	10,984
Disposals (WDV)	(503)	(31)	(316)	(2,313)	(595)	(3,758)
Depreciation and impairment	-	_	(3,084)	(13,050)	(2,107)	(18,241)
FV gains – other comprehensive income		_	_	6,082	_	6,082
Closing balance	21,312	19,882	65,164	715,764	10,709	832,831
2020						
Opening balance	21,312	19,882	65,164	715,764	10,709	832,831
Transfers from/(to) another asset class	_	_	211	27,256	_	27,467
Purchases (GBV)	_	_	270	3,879	2,271	6,420
Disposals (WDV)	(697)	(460)	(1,637)	(42,618)	(504)	(45,916)
Depreciation and impairment		_	(2,248)	(13,832)	(2,157)	(18,237)
FV gains – other comprehensive income	4,989	8,094		(527)	1,464	14,020
Closing balance	25,604	27,516	61,760	689,922	11,783	816,585

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 24. Related party disclosures

(a) Key management personnel

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

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

\$ '000	2020	2019
Compensation:		
Short-term benefits	1,311	1,104
Post-employment benefits	84	69
Other long-term benefits	36	31
Total	1,431	1,204

(b) Other transactions with KMP and their related parties

Other transactions that occur between KMP and their related parties and Council, as part of Council delivering a public service objective (e.g. access by KMP to use library facilities or Council swimming pools), occur on an arm's length basis, with no additional benefits being provided to KMP over and above those benefits provided to the public.

There are no other disclosures to be made by KMP.

Armidale Regional Council

Notes to the Financial Statements for the year ended 30 June 2020

Note 25. Events occurring after the reporting date

Council is not aware of any material or significant 'non-adjusting events' that should be disclosed.

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 26. Statement of developer contributions

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.

Summary of contributions and levies

	as at 30/06/19						as at 30/0	6/20
		Contribution received during the		Interest	(Expenditure) & Other Adjustments	Internal	Held as	Cumulative internal
\$ '000'	Opening Balance	Cash	Non-cash	earned in year	during year	borrowing (to)/from	restricted asset	borrowings due/(payable)
Drainage	45	_	_	1	_	_	46	_
Roads	786	179	_	17	_	_	982	-
Traffic facilities	18	_	_	_	_	_	18	_
Parking	32	_	_	1	_	_	33	_
Open space	329	_	_	6	_	_	335	-
Community facilities	52	_	_	1	_	_	53	-
Other	8	_	_	_	_	_	8	_
Bushfire	1	_	_	_	_	_	1	-
Street Trees	81	3	_	2	_		86	_
S7.11 contributions – under a plan	1,352	182	-	28	-	-	1,562	-
S7.12 levies – under a plan	977	302	_	20	(174)	_	1,125	_
Total S7.11 and S7.12 revenue under								
plans	2,329	484	_	48	(174)	_	2,687	_
S7.4 planning agreements	54	_	_	1	_	_	55	_
S64 contributions	3,419	544	_	73	(12)		4,024	_
Total contributions	5,802	1,028	_	122	(186)	_	6,766	_

S7.11 Contributions – under a plan

CONTRIBUTION PLAN

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Armidale Regional Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 26. Statement of developer contributions (continued)

977

302

	as at 30/06/19						as at 30/0	6/20
		Contribution received during th		Interest	(Expenditure) & Other Adjustments	Internal	Held as	Cumulativ interna
\$ '000	Opening Balance	Cash	Non-cash	earned in year	during year	borrowing (to)/from	restricted asset	borrowing due/(payable
Drainage	45	_	_	1	_	_	46	
Roads	786	179	_	17	_	_	982	
Traffic facilities	18	_	_	_	_	_	18	-
Bridges	32	_	_	1	_	_	33	_
Open space	329	_	_	6	_	_	335	-
Community facilities	52	_	_	1	_	_	53	-
Bushfire	1	_	_	_	_	_	1	-
Street Trees	81	3	_	2	_	_	86	_
Other	8	_	_	_	_	_	8	_
Total	1,352	182	_	28	_		1,562	_
S7.12 Levies – under a plan								
CONTRIBUTION PLAN								
Other	977	302	_	20	(174)	_	1,125	

20

(174)

1,125

Total

Financial Statements 2020

Notes to the Financial Statements for the year ended 30 June 2020

Note 27. Result by fund

\$ '000	General ¹ 2020	Water 2020	Sewer 2020
Income Statement by fund			
Income from continuing operations			
Rates and annual charges	25,390	2,252	5,767
User charges and fees	12,450	5,378	187
Interest and investment revenue	438	586	352
Other revenues	1,826	70	890
Grants and contributions provided for operating purposes	13,009	1,484	_
Grants and contributions provided for capital purposes	7,771	2,675	515
Rental income	872		
Total income from continuing operations	61,756	12,445	7,711
Expenses from continuing operations			
Employee benefits and on-costs	20,169	2,293	1,288
Borrowing costs	1,672	328	_
Materials and contracts	12,338	7,424	2,102
Depreciation and amortisation	12,201	3,233	2,160
Other expenses	7,155	595	603
Net losses from the disposal of assets	1,454	_	_
Revaluation decrement /impairment of IPPE	1,992		
Total expenses from continuing operations	56,981	13,873	6,153
Operating result from continuing operations	4,775	(1,428)	1,558
Net operating result for the year	4,775	(1,428)	1,558
Net operating result attributable to each council fund	4,775	(1,428)	1,558
Net operating result for the year before grants and contributions provided for capital purposes	(2,996)	(4,103)	1,043

NB. All amounts disclosed above are gross - that is, they include internal charges and recoveries made between the funds.

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⁽¹⁾ General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

Armidale Regional Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 27. Result by fund (continued)

\$ '000	General ¹ 2020	Water 2020	Sewer 2020
Statement of Financial Position by fund			
ASSETS			
Current assets			
Cash and cash equivalents	20,856	_	_
Investments	8,751	24,597	17,947
Receivables	10,578	1,382	288
Inventories	539	_	488
Other	606	_	_
Non-current assets classified as 'held for sale'	822	_	_
Total current assets	42,152	25,979	18,723
Non-current assets			
Receivables	312	_	_
Infrastructure, property, plant and equipment	580,537	173,042	102,990
Right of use assets	279	_	_
Total non-current assets	581,128	173,042	102,990
TOTAL ASSETS	623,280	199,021	121,713
LIABILITIES			
Current liabilities			
Payables	7,117	9	_
Income received in advance	866	170	_
Contract liabilities	10,756	2,277	1,740
Lease liabilities	26		_
Borrowings	2,568	263	_
Provisions	7,329	_	_
Total current liabilities	28,662	2,719	1,740
Non-current liabilities			
Lease liabilities	253	_	_
Borrowings	16,719	4,227	_
Provisions	23,987	_	_
Total non-current liabilities	40,959	4,227	-
TOTAL LIABILITIES	69,621	6,946	1,740
Net assets	553,659	192,075	119,973
EQUITY			
Accumulated surplus	536,393	185,342	115,800
Revaluation reserves	17,266	6,733	4,173
Council equity interest	553,659	192,075	119,973
Total equity	553,659	192,075	119,973

NB. All amounts disclosed above are gross – that is, they include 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.

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⁽¹⁾ General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

Armidale Regional Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 28(a). Statement of performance measures – consolidated results

\$ '000	Amounts 2020	Indicator 2020	Prior p 2019	periods 2018	Benchmark
1. Operating performance ratio Total continuing operating revenue excluding capital grants and contributions less operating expenses 1,2 Total continuing operating revenue excluding capital grants and contributions 1	(2,610) 70,951	(3.68)%	1.09%	(8.73)%	>0.00%
2. Own source operating revenue ratio Total continuing operating revenue excluding all grants and contributions ¹ Total continuing operating revenue ¹	<u>56,458</u> 81,912	68.93%	65.51%	71.27%	>60.00%
3. Unrestricted current ratio Current assets less all external restrictions Current liabilities less specific purpose liabilities	24,495 9,507	2.58x	2.40x	1.53x	>1.50x
4. Debt service cover ratio Operating result before capital excluding interest and depreciation/impairment/amortisation Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	16,984 4,986	3.41x	4.47x	2.81x	>2.00x
5. Rates, annual charges, interest and extra charges outstanding percentage Rates, annual and extra charges outstanding Rates, annual and extra charges collectible	2,036 35,477	5.74%	5.46%	6.86%	<10.00%
6. Cash expense cover ratio Current year's cash and cash equivalents plus all term deposits Monthly payments from cash flow of operating and financing activities	72,151 5,900	12.23 mths	12.57 mths	13.37 mths	>3.00 mths

⁽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.

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⁽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

Armidale Regional Council

Notes to the Financial Statements

for the year ended 30 June 2020

Note 28(b). Statement of performance measures – by fund

	General In	ndicators 3	Water In	dicators	Sewer In	dicators	Benchmark
\$ '000	2020	2019	2020	2019	2020	2019	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses 1,2	0.83%	(1.02)%	(42.00)%	11.41%	14.49%	(0.86)%	>0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	0.0376	(1.02)/6	(42.00) /6	11.41/6	14.45 /6	(0.80) /8	20.00 /8
2. Own source operating revenue ratio							
Total continuing operating revenue excluding capital grants and contributions ¹ Total continuing operating revenue ¹	66.35%	66.10%	66.58%	55.10%	93.32%	93.39%	>60.00%
3. Unrestricted current ratio							
Current assets less all external restrictions	2.58x	2.40x	00	74.50x	00	760.30x	>1.50x
Current liabilities less specific purpose liabilities	2.00%	2.10%		7 11.00X		1 00.00X	1100%
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation 1							
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income	3.28x	3.53x	(0.91)x	7.59x	160.15x	102.75x	>2.00x
Statement)							
5. Rates, annual charges, interest and extra charges outstanding percentage							
Rates, annual and extra charges outstanding	6.36%	2.87%	3.32%	6.97%	4.24%	15.34%	<10.00%
Rates, annual and extra charges collectible	0.30 /6	2.07 /0	J.JZ /0	0.57 70	4.24 /0	13.54 /6	10.0070
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	5.47	5.34	142.45	61.31	57.61	56.86	>3.00
Payments from cash flow of operating and financing activities	mths	mths	mths	mths	mths	mths	mths

^{(1) - (2)} Refer to Notes at Note 31a above.

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

Financial Statements 2020

Notes to the Financial Statements for the year ended 30 June 2020

Note 28(c). 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 2019/20 result

2019/20 ratio (3.68)%

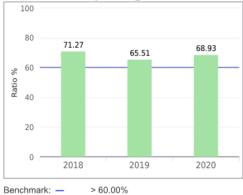
The 2020 operating result has deteriorated from the previous year predominantly due to the impact of drought on water usage charges and the creation of additional costs. The drought is estimated to have cost Council \$6.3 million in the 2019/20 financial year and this has had a significant negative impact on the level of Council's water reserve. Negative impacts on the operating result were also created by COVID-19 and this is estimated to have cost Council around \$0.7 million in 2019/20

Ratio achieves benchmark

Ratio is outside benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting #28

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 2019/20 result

2019/20 ratio 68.93%

This ratio is impacted by the level of grants and contributions received and is slightly higher in 2020 than the previous year due to a lower level of capital grants recognised as revenue. This ratio is also impacted by new accounting standards, which have changed how Council must recognise grant revenues

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting #28

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 2019/20 result

2019/20 ratio 2.58x

This ratio has improved slightly from the previous year. Gradual improvement is as a result of strategies introduced in 2018/19 to improve the operating result and cash position, which occurred to avoid Council falling below the minimum level recommended by the Office of Local Government.

Source of benchmark: Code of Accounting Practice and Financial Reporting #28

Ratio achieves benchmark

Ratio is outside benchmark

4. Debt service cover ratio

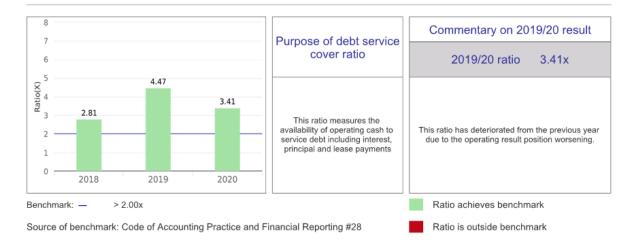
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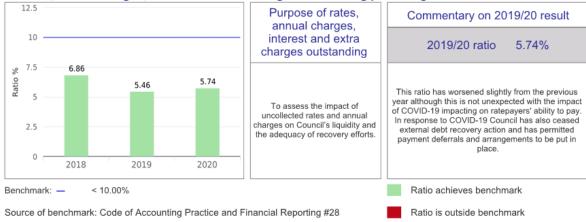
Financial Statements 2020

Notes to the Financial Statements for the year ended 30 June 2020

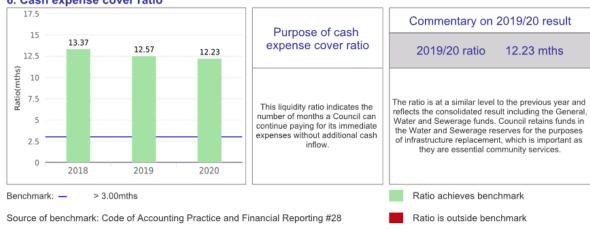
Note 28(c). Statement of performance measures – consolidated results (graphs)



5. Rates, annual charges, interest and extra charges outstanding percentage



6. Cash expense cover ratio



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Financial Statements 2020

General Purpose Financial Statements

for the year ended 30 June 2020

Independent Auditor's Report

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

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Financial Statements 2020

General Purpose Financial Statements

for the year ended 30 June 2020

Independent Auditor's Report

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

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SPECIAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2020

Unleash the Opportunities



Special Purpose Financial Statements 2020

Special Purpose Financial Statements

for the year ended 30 June 2020

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Background

- i. These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
- ii. The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.
 - Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.
- iii. For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.
 - These include (a) those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and (b) those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities.
- iv. In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must (a) adopt a corporatisation model and (b) apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).

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Special Purpose Financial Statements 2020

Special Purpose Financial Statements

for the year ended 30 June 2020

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

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

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

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

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

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

Signed in accordance with a resolution of Council made on 23 September 2020.

iv May	John Rayner
nterim Administrator	Acting General Manager
3 September 2020	23 September 2020

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Special Purpose Financial Statements 2020

Income Statement – Water Supply Business Activity for the year ended 30 June 2020

\$ '000	2020	2019
Income from continuing operations		
Access charges	2,252	2,227
User charges	5,296	9,307
Fees	82	13
Interest	586	739
Grants and contributions provided for non-capital purposes	1,484	_
Other income	70	64
Total income from continuing operations	9,770	12,350
Expenses from continuing operations		
Employee benefits and on-costs	2,293	1,968
Borrowing costs	328	334
Materials and contracts	7,424	4,856
Depreciation, amortisation and impairment	3,233	3,201
Loss on sale of assets	_	383
Debt guarantee fee (if applicable)	_	143
Other expenses	595	582
Total expenses from continuing operations	13,873	11,467
Surplus (deficit) from continuing operations before capital amounts	(4,103)	883
Grants and contributions provided for capital purposes	2,675	10,064
Surplus (deficit) from continuing operations after capital amounts	(1,428)	10,947
Surplus (deficit) from all operations before tax	(1,428)	10,947
Less: corporate taxation equivalent (27.5%) [based on result before capital]		(243)
SURPLUS (DEFICIT) AFTER TAX	(1,428)	10,704
Plus accumulated surplus Plus adjustments for amounts unpaid:	190,507	179,417
Debt quarantee fees	135	143
Corporate taxation equivalent	133	243
Closing accumulated surplus	189,214	190,507
Return on capital %	(2.2)%	0.7%
Subsidy from Council	5,298	1,039
Calculation of dividend payable:		
Surplus (deficit) after tax	(1,428)	10,704
Less: capital grants and contributions (excluding developer contributions)	(2,675)	(9,700)
Surplus for dividend calculation purposes	(2,070)	1,004
Potential dividend calculated from surplus	_	502

Special Purpose Financial Statements 2020

Income Statement – Sewerage Business Activity for the year ended 30 June 2020

\$ '000	2020	2019
Income from continuing operations		
Access charges	5,767	5,340
User charges	98	77
Liquid trade waste charges	60	65
Fees	29	25
Interest	352	399
Other income	890	736
Total income from continuing operations	7,196	6,642
Expenses from continuing operations		
Employee benefits and on-costs	1,288	1,400
Borrowing costs	_	3
Materials and contracts	2,102	2,390
Depreciation, amortisation and impairment	2,160	2,208
Loss on sale of assets	_	85
Other expenses	603	698
Total expenses from continuing operations	6,153	6,784
Surplus (deficit) from continuing operations before capital amounts	1,043	(142)
Grants and contributions provided for capital purposes	515	469
Surplus (deficit) from continuing operations after capital amounts	1,558	327
Surplus (deficit) from all operations before tax	1,558	327
Less: corporate taxation equivalent (27.5%) [based on result before capital]	(287)	_
SURPLUS (DEFICIT) AFTER TAX	1,271	327
Plus accumulated surplus	120,565	120,238
Plus adjustments for amounts unpaid:		
- Corporate taxation equivalent	287	
Closing accumulated surplus	122,123	120,565
Return on capital %	1.0%	(0.1)%
Subsidy from Council	_	1,565
Calculation of dividend payable:		
Surplus (deficit) after tax	1,271	327
Less: capital grants and contributions (excluding developer contributions)	(515)	(129)
Surplus for dividend calculation purposes	756	198
Potential dividend calculated from surplus	378	99

Special Purpose Financial Statements 2020

Statement of Financial Position – Water Supply Business Activity as at 30 June 2020

\$ '000	2020	2019
ASSETS		
Current assets		
Investments	24,597	28,305
Receivables	1,382	2,423
Total current assets	25,979	30,728
Non-current assets		
Infrastructure, property, plant and equipment	173,042	170,885
Total non-current assets	173,042	170,885
TOTAL ASSETS	199,021	201,613
LIABILITIES		
Current liabilities		
Contract liabilities	2,277	_
Payables	9	118
Income received in advance	170	_
Borrowings	263	266
Total current liabilities	2,719	384
Non-current liabilities		
Borrowings	4,227	4,493
Total non-current liabilities	4,227	4,493
TOTAL LIABILITIES	6,946	4,877
NET ASSETS	192,075	196,736
EQUITY		
Accumulated surplus	185,342	190,477
Revaluation reserves	6,733	6,259
TOTAL EQUITY	192,075	196,736

Special Purpose Financial Statements 2020

Statement of Financial Position – Sewerage Business Activity as at 30 June 2020

\$ '000	2020	2019
ASSETS		
Current assets		
Investments	17,947	15,457
Receivables	288	974
Inventories	488	305
Total current assets	18,723	16,736
Non-current assets		
Infrastructure, property, plant and equipment	102,990	108,057
Total non-current assets	102,990	108,057
TOTAL ASSETS	121,713	124,793
LIABILITIES		
Current liabilities		
Contract liabilities	1,740	_
Borrowings		20
Total current liabilities	1,740	20
Non-current liabilities		
Borrowings		3
Total non-current liabilities	_	3
TOTAL LIABILITIES	1,740	23
NET ASSETS	119,973	124,770
EQUITY		
Accumulated surplus	115,800	120,535
Revaluation reserves	4,173	4,235
TOTAL EQUITY	119,973	124,770

Special Purpose Financial Statements 2020

Notes to the Special Purpose Financial Statements for the year ended 30 June 2020

Note 1. Significant Accounting Policies

A statement summarising the supplemental accounting policies adopted in the preparation of the Special Purpose Financial Statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

These financial statements are SPFS prepared for use by Council and the Office of Local Government. For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these Special Purpose Financial Statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these Special Purpose Financial Statements have been prepared in accordance with the Local Government Act 2093 (NSW), the *Local Government (General) Regulation 2005*, and the Local Government Code of Accounting Practice and Financial Reporting.

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

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

National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government.

The framework for its application is set out in the June 1996 NSW government policy statement titled 'Application of National Competition Policy to Local Government'.

The Pricing and Costing for Council Businesses, A Guide to Competitive Neutrality issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements.

These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, return on investments (rate of return), and dividends paid.

Declared business activities

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

Category 1

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

1.Water Supplies

Comprising the whole of the operations and assets of water supply systems. As the total annual operating revenues are greater than \$2,000,000 is is defined as a category 1 "Business Unit".

2.Sewerage Service

Comprising the whole of the operations and assets of the sewer reticulation and treatment system. As the total annual operating revenues are greater than \$2,000,000 is defined as a category 1 "Business Unit".

Monetary amounts

Amounts shown in the financial statements are in Australian dollars and rounded to the nearest one thousand dollars.

continued on next page ... Page 8 of 11

Special Purpose Financial Statements 2020

Notes to the Special Purpose Financial Statements

for the year ended 30 June 2020

Note 1. Significant Accounting Policies (continued)

(i) Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs.

However, where Council does not pay some taxes which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in Special Purpose Finanncial Statements.

For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

Notional rate applied (%)

Corporate income tax rate - 27.5%

<u>Land tax</u> – the first \$692,000 of combined land values attracts **0**%. For the combined land values in excess of \$692,001 up to \$4,231,000 the rate is **1.6**% **+ \$100**. For the remaining combined land value that exceeds \$4,231,000 a premium marginal rate of **2.0**% applies.

Payroll tax - 5.45% on the value of taxable salaries and wages in excess of \$850,000.

Income tax

An income tax equivalent has been applied on the profits of the business activities.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 27.5%.

Income tax is only applied where a gain/ (loss) from ordinary activities before capital amounts has been achieved.

Since the taxation equivalent is notional – that is, it is payable to Council as the 'owner' of business operations - it represents an internal payment and has no effect on the operations of the Council. Accordingly, there is no need for disclosure of internal charges in the SPFS.

The rate applied of 27.5% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

Local government rates and charges

A calculation of the equivalent rates and charges payable on all category 1 businesses has been applied to all land assets owned or exclusively used by the business activity.

Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that council business activities face 'true' commercial borrowing costs in line with private sector competitors.

In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council's borrowing rate for its business activities.

(ii) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed.

continued on next page ... Page 9 of 11

Special Purpose Financial Statements 2020

Notes to the Special Purpose Financial Statements for the year ended 30 June 2020

Note 1. Significant Accounting Policies (continued)

Subsidies occur when Council provides services on a less-than-cost-recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations.

Accordingly, 'subsidies disclosed' (in relation to National Competition Policy) represents the difference between revenue generated from 'rate of return' pricing and revenue generated from prices set by Council in any given financial year.

The overall effect of subsidies is contained within the Income Statement of each reported business activity.

(iii) Return on investments (rate of return)

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

Such funds are subsequently available for meeting commitments or financing future investment strategies.

The actual rate of return achieved by each business activity is disclosed at the foot of each respective Income Statement.

The rate of return is calculated as follows:

Operating result before capital income + interest expense

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

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 0.88% at 30/6/20.

(iv) Dividends

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

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

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

- · 50% of this surplus in any one year, or
- the number of water supply or sewerage assessments at 30 June 2019 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

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

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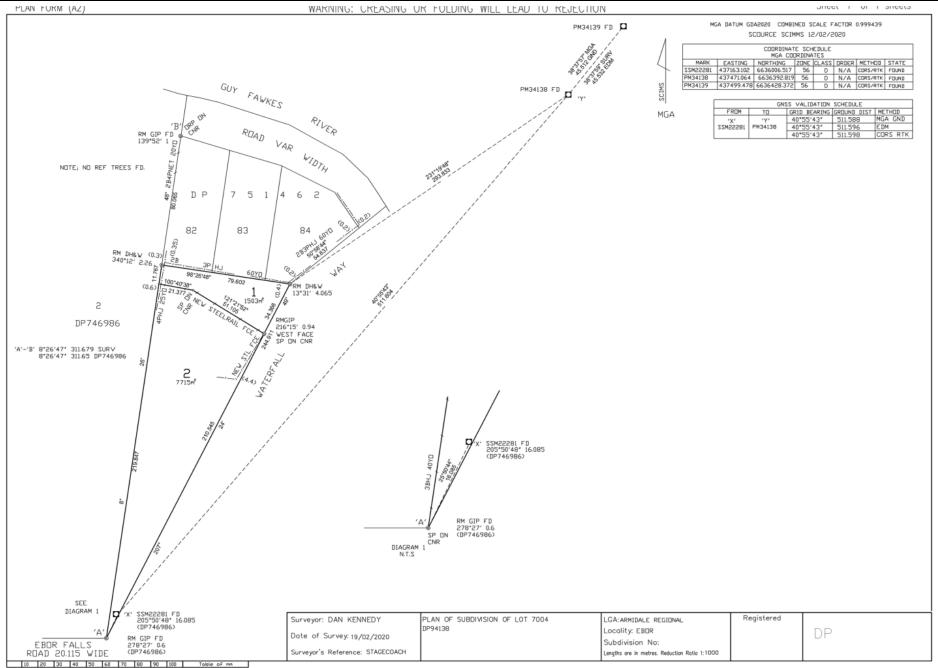
Special Purpose Financial Statements 2020

Special Purpose Financial Statements for the year ended 30 June 2020

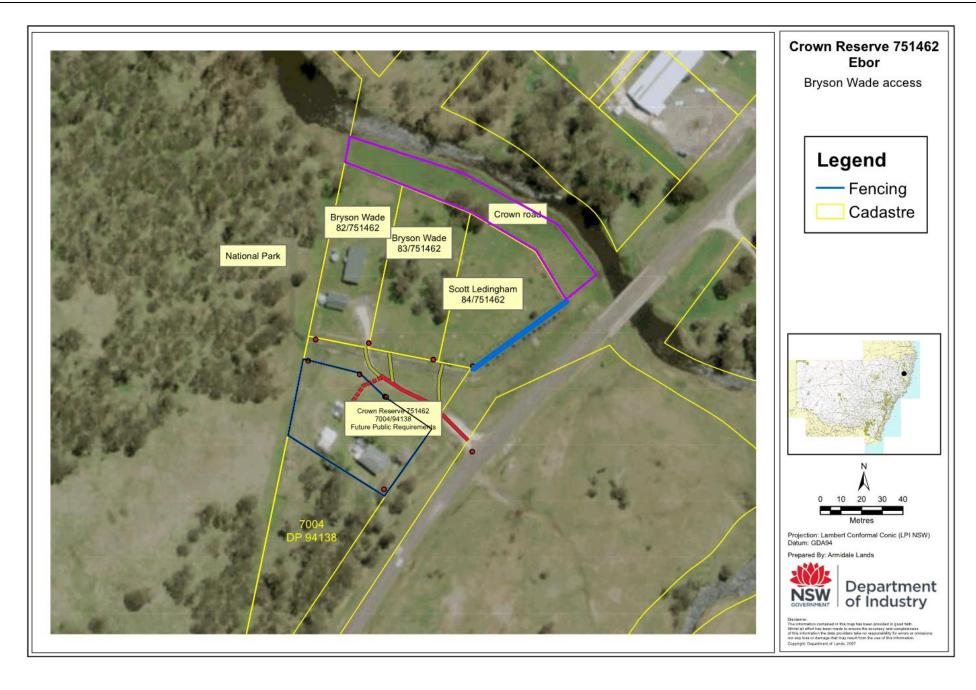
Please upift Council's Audit Report PDF (opinion) for inclusion in the SPFS report (via the Home screen).

Page 11 of 11

Attachment 1 Subdivision DP941238 Lot 3004 Ebor

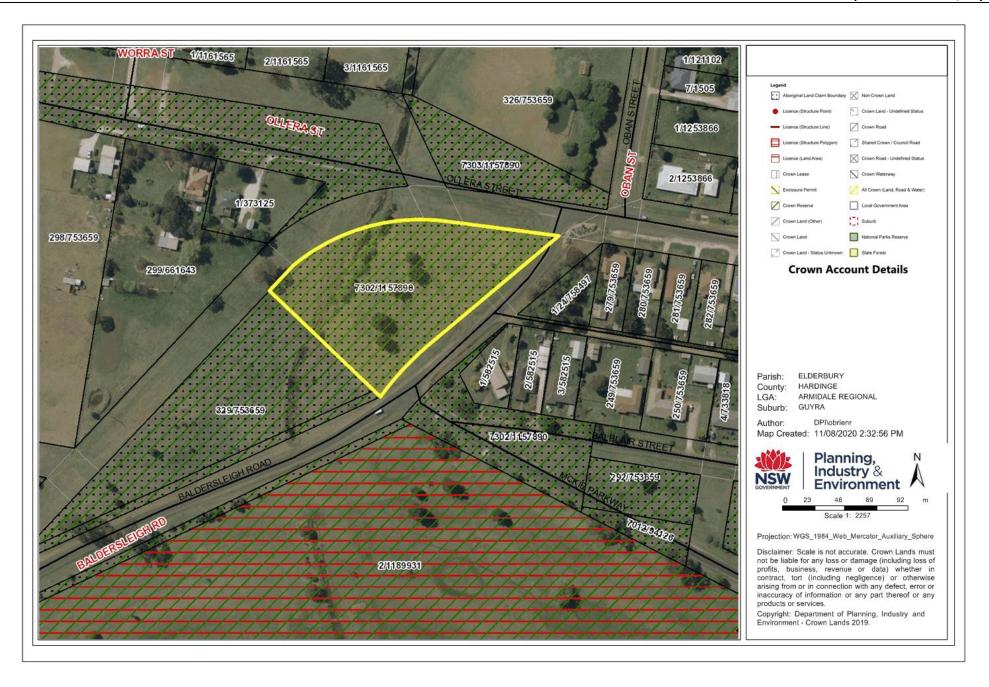


Attachment 2 Crown Reserve 751462



Stagecoach Lane Photo Collage PDF





Attachment 2 Acquire Izzeard Park





Attachment 3 Izzeard Park Acquisition





File Reference: Account No: 20/04190 619766 PO Box 2215, DANGAR NSW 2309 Phone: 1300 886 235 (Option 2) Fax: (02) 4925 3517

roads.newcastle@crownland.nsw.gov.au www.dpie.nsw.gov.au/lands

31 August 2020

AUTHORITY REFERENCE

RE: PROPOSED ROAD CLOSINGS

PARISH Armidale COUNTY Sandon

SHIRE Armidale Regional

The Minister for Water, Property & Housing proposes to consider the proposed sale of the roads identified by black and orange hatching and/or plain orange fill on the attached diagram. It is noted that roads are intended to be sold in accordance with section 152B of the *Roads Act 1993*. If sale of road proceeds the road will cease to be a public road upon transfer of the road to freehold land in accordance with section 152H of the *Roads Act 1993*.

The proposal will be advertised in the Armidale Express on 6th August 2020 and a copy of the advertisement is attached for your information.

Would you please consider whether your Department/Authority has any interests which may be affected by the proposed road disposals?

The department will assume that you have no objection to the proposal if you do not respond by 28th September 2020. Please advise this office within the 28 day period if your Department/Authority requires additional time to consider its position and respond.

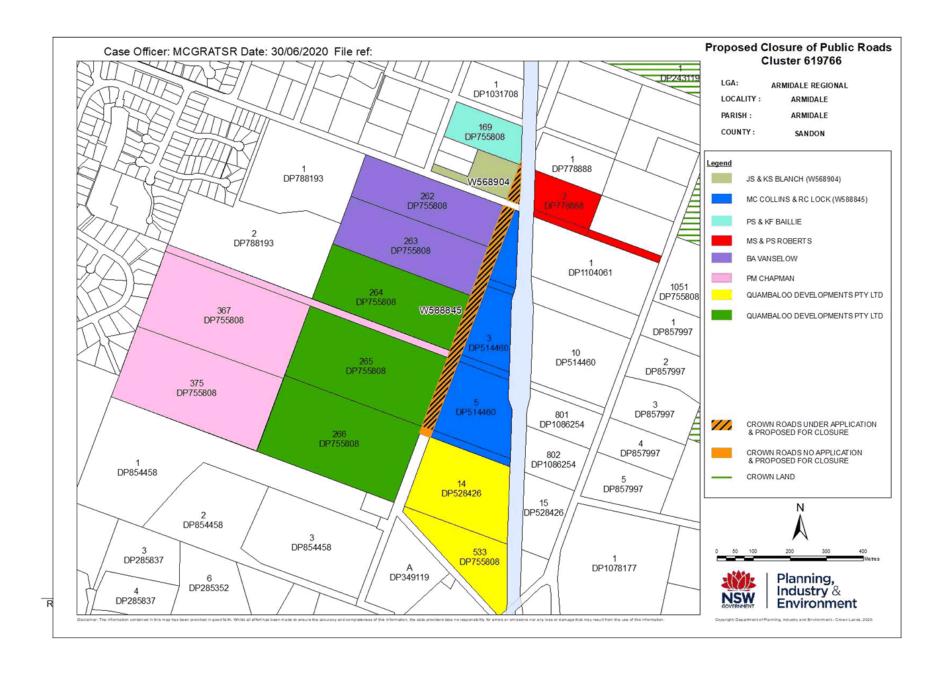
Enquiries in relation to this matter can be directed to Sarah McGrath, who can be contacted on 02 6640 3936 or via email at sarah.mcgrath@crownland.nsw.gov.au.

Yours faithfully

Sarah McGrath

Department of Planning, Industry & Environment - Crown Lands Business Centre

RDCLAB11



Proposed Road Disposal Section 152D Roads Act 1993

In accordance with section 152D of the *Roads Act* 1993, notice is hereby given of the proposed sale of the Crown public roads listed in Schedule 1. If a sale proceeds, the road(s) will cease to be a public road upon transfer of the road to freehold land in accordance with section 152H of the Act.

Schedule 1:

 Crown roads adjoining 29 and 39 Braund street and 22 Springhill Lane, Armidale. (File Ref: 20/04190, Cluster: 619766)

All interested persons are hereby invited to make submissions concerning the proposal to Department of Planning, Industry & Environment - Crown Lands, PO Box 2215, DANGAR NSW 2309 within twenty-eight (28) days of the date of this advertisement.

Any person is entitled to make submissions with respect to the sale or disposal of the road. Please note that submissions may be referred to third parties (such as council or the closure applicant) for consideration in accordance with the Government Information (Public Access) Act 2009.

For the Manager, Business Centre Newcastle

For more information: Visit our website www.industry.nsw.gov.au/lands/access/roads or contact Sarah McGrath by email at sarah.mcgrath@crownland.nsw.gov.au or on (02) 6640 3936 quoting file references above.

2 CIG

RDCLAB11

Attachment 2 Springhill Lane photos

Springhill Lane - Road reserve for proposed walking track and wildlife linkage



Northern entry. Fence and gate to be replaced

Southern entry.



Mature Ribbon gums - component of Endangered Ecological Community



Gully mid way along provides wildlife watering opportunities and revegetation

Looking north at northern entry

Applies to:	Development/ Application Assessment
Responsible Stream:	Service Delivery
Responsible Officer:	Manager Development
Adoption Date/History:	Version I – September 2020
Council Approval Date	
TRIM File Number:	INT/2017/XXXXX
Review Date:	September 2022

1. Policy Statement

To facilitate the efficient assessment of applications for development under the Environmental Planning and Assessment Act 1979 (EP&A Act), by communicating how Council will manage applications. The handling of incomplete or deficient applications, and proposals that require amendments, requires significant resources to manage, and this creates a flow on effect of increase processing times for all applications before Council. This impacts on the assessment times for all other applications. Amendments to applications can also cause uncertainty within the community as to what is being proposed.

This Policy is designed to outline the principles of dealing with unclear, illegible, grossly non-compliant, deficient and amended applications and to encourage the lodgement of good quality applications. Council is committed to an efficient, consistent and effective application service which benefits the majority of applicants that submit good quality and complete applications.

2. Principles Heading

Delivery of a consistent, equitable and efficient development assessment service, which is only possible when applications are submitted with the required information so an informed, proper and timely assessment can be made of the application.

3. Scope and application

This Policy is to apply to all development applications, modifications and reviews of determinations submitted to Armidale Regional Council. To ensure a consistent, equitable and efficient service, the following actions will be applied:

- Applicants are encouraged to discuss proposals with Council prior to lodgement to ensure the application is complete and can be assessed.
- Council commits to providing clear and consistent pre-lodgement advice.
- Council commits to addressing issues with applicants in a timely and efficient manner.
- Council will assess and determine what is submitted in the original application.
- Council will reject unclear, illegible, incomplete applications. If rejected a refund of fees will be provided.
- Council will request further information, providing a reasonable timeframe, if required to assist in the assessment of the application.
- Council will place an application on hold waiting for information or amendments, except
 where in the opinion of the Manager Development, the matters are minor issues and
 can be resolved in a short timeframe.
- Council will only request further information once providing the Applicant sufficient time to provide the information to Council. After this timeframe has expired the Applicant will be provide with the option to withdraw the application and Council will refund any unspent fees.
- Failure to withdraw applications will result in a determination based on the proposal as originally submitted.

 Applicants have the opportunity to submit a review of determination under Section 82A of the EP&A Act if they are not satisfied with the outcome of their application.

To facilitate the lodgement and assessment of good quality and complete applications, Council will provide the following services:

- Availability of staff at Customer Service Centres to provide expert advice and discuss the proposal between 9 and 11 each day.
- Checklists to complete before lodging applications (provides details on what
 information is required for Council to undertake an assessment). Your application may
 be rejected if it has inadequate information or fees.
- A pre-lodgement meeting (fees apply) with relevant expert staff to give written advice regarding how the proposed development fits within development standards etc. and advice on specific issues such as site constraints, setbacks, design issues, landscaping, stormwater, ecology, parking etc.
- All Application lodgements will be via the Planning Portal. Council customer service officers can assist with your lodgement
- Availability of all Local Environmental Plans, Development Control Plans and site constraint information (e.g. flooding, bushfire etc.) on Council's website.
- Information on Council's website regarding the development assessment process.
- Once an application is lodged, public access through Council's webpage to the application including tracking of the progress and relevant documents/information/submissions to that application.

Attachment 1 Izzeard Park Photo





Transport for NSW | August 2020

Fixing Country Bridges

Program Guidelines



transport.nsw.gov.au

Tel: 13 22 13 20-44 Ennis Rd, Milsons Point NSW 2061 Locked Bag 928 North Sydney NSW 2059

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Message from the Minister

The NSW Government recognises that replacing ageing timber bridges is key to improving connections in the bush. That's why it's investing \$500 million to replace the State's worst timber bridges.

We understand that maintenance of ageing timber bridges across the regional road network is a significant burden for local councils. That's why Fixing Country Bridges is so important.

This \$500 million program promises to be a game-changer for councils struggling with bridge maintenance and assets that are reaching the end of their life. Even more so, it will be a game-changer for the communities these bridges service, improving community connections to schools, towns and jobs and delivering better outcomes for road safety.



Paul Toole Minister for Regional Transport and Roads

This investment will help reduce the maintenance backlog and replacement burden of bridges for councils, targeting bridges based on condition and function; susceptibility to natural disaster and weather events; and risk to community safety though loss of structural integrity.

Fixing Country Bridges aims to improve the overall inventory of bridges in NSW and fund improvements on country road networks to deliver smoother, safer and more reliable journeys.

As NSW's first dedicated Minister for Regional Transport and Roads, I'm proud to be delivering this program along with the \$500 million Fixing Local Roads program. Together, they represent a \$1 billion investment by the NSW Government in building a more resilient road and bridge network in regional NSW that will serve generations to come.

Paul Toole

NSW Minister for Regional Transport and Roads

Fixing Country Bridges | Program Guidelines

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Attachment 1

Overview

These guidelines provide an overview of the Fixing Country Bridges program, the eligibility criteria, and details about the application and assessment process.

Fixing Country Bridges will provide funding to councils to replace timber bridges in poor condition across regional and rural NSW.

Most NSW timber bridges were built during the 1940s and 50s and are now reaching the end of their asset life. These are predominantly single lane structures in regional areas owned and managed by local councils. These bridges are essential to the performance of the broader transport network and providing access for local communities.

The program aims to deliver widespread positive outcomes and benefits by delivering best value for money for each dollar spent over the three-year period. We encourage local councils to leverage different funding sources to maximise the community benefits of projects, such as providing matching funding (relevant to their financial position), seeking additional investment from third parties - including commercial beneficiaries of the works and the Australian Government - or proposing innovative planning and construction solutions. We encourage councils to investigate opportunities for adjoining works to improve the safety and condition, including road approaches or bends.

Transport for NSW will work with councils during delivery to support optimal packaging of works, procurement and assurance – maximising the opportunity for skills sharing and development across councils.

Alignment with Future Transport Strategy 2056

Transport for NSW's Future Transport Strategy 2056, through its Regional Services and Infrastructure Plan, identified the need to continue to build and improve local infrastructure such as roads, rail and bridges in regional and rural NSW. This is being done through existing programs such as Fixing Country Roads, Fixing Local Roads, and Bridges for the Bush, and will now be supported through Fixing Country Bridges. Future Transport Strategy 2056 also recognises the need for a more integrated local and state network to provide seamless and safe journeys for all customers. Fixing Country Bridges will support councils to replace timber bridges in poor condition that are important to local communities and that will improve safety and support freight and regional travel..

Program objectives

Well-maintained and functional bridges play a vital role in connecting our regions, supporting growth and development, as well as providing safe and reliable access to critical services, such as hospitals and schools. The objectives of the Fixing Country Bridges program are aligned with the Regional NSW transport customer outcomes outlined in Future Transport Strategy 2056. These are:

Fixing Country Bridges Program Objectives			
	Connecting people and places in the growing regions.		
Enhance regional development	Maximise bridges replaced in regional areas.		
development	Maximise the involvement of local people fostering capability, capacity and employment.		
Promote community access and safety	Safely, efficiently and reliably moving people and goods.		
	Accessible for all customers.		
	Bridge works maintain or enhance existing road access, load capacity and/or road safety.		
Optimise asset	A transport system that is resilient to significant weather events including floods, fog and bushfires.		
service levels	Reduce ongoing asset maintenance requirements for councils.		
B. II.	Economic development is enabled by regional transport services and infrastructure.		
Deliver value	Competitive, timely and efficient delivery.		

Eligibility

Who can apply?

The Fixing Country Bridges program is available to the 93 regional councils listed in Appendix 1.

Councils are encouraged to nominate timber road bridges in need of replacement. Councils are also encouraged to work with their Joint Organisation of Councils (JOs) to identify regional priorities.

Eligible projects

Councils will be able to apply for grants to replace priority timber road bridges. Eligible projects should meet the following criteria. The project must be:

 Located on roads owned and managed by council.

- Identifiable as a priority or important asset to communities, and for the local government area or region.
- Appropriate for replacement (not maintenance).
- Deliverable within the allocated program timeframe with construction to commence within 12 months of approval and project completion within 24 months of approval.

Many projects shall be direct replacement of timber with modular concrete bridging systems, maintaining existing attributes such as number of lanes and spans. Improved asset replacements may be investigated where this provides improved benefits to customers and local communities, for example improving load capacities allowing improved access to services or industry or facilitating the removal of substandard road alignments.

Fixing Country Bridges | Program Guidelines

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Examples of ineligible projects are:

- · non-timber bridges
- maintenance works to existing projects
- partial replacements (i.e. replacing deck only)
- any project on the State Road network
- · any project on private roads
- · any project on Crown Roads
- · heritage listed or truss bridges.



Assessment criteria

A comparative assessment process will be used to assess council applications.

Councils will be asked to address several assessment criteria in the funding application. Criteria responses will be assessed on a score of 1 (low priority) to 4 (critical priority). The criteria are shown in Table 1.

Comparative Assessment

The Fixing Country Bridges program will conduct a comparative assessment to prioritise bridges for replacement. There will not be a threshold benefit cost ratio (BCR) within this program. This is consistent with the program objectives of delivering funding support to councils for projects that may have an economic, social or safety benefit, which may not be captured by a BCR assessment.

Fixing Country Bridges | Program Guidelines

Other supporting information

Applicants are encouraged to provide documentation in support of their application. This documentation must include multiple and multi-angle photographs demonstrating current condition and condition reports, asset management plans or any other relevant information about the bridge.

Assessment

An assessment panel will be established by Transport for NSW including relevant subject matter experts. The panel will review the applications. Transport for NSW will make a recommendation to government on projects that meet the eligibility criteria. The decision of government will be final. It is noted that all eligible projects may not be funded due to demand on the program.

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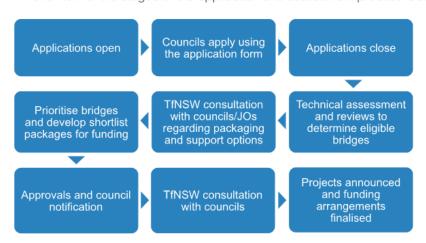
Table 1 Assessment Criteria Description

Criteria	Criteria	Comment
Condition assessment	Condition rating	Applicants should apply the referenced guidelines for visual inspection.
Network Accessibility &	Detour impacts - light vehicles)	Detour length and light vehicle traffic volumes
Detour implications	Detour impact – heavy vehicles	Detour length and heavy vehicle traffic volumes
	Current load limit	Gross mass limit (Tonnes)
Load restriction implications	Impact of load restrictions (bus routes, local businesses, emergency services)	Based on bridge user groups. Councils should also provide evidence of the types of vehicles that use the bridge or operate in the vicinity.
	Accessibility impact of flooding	Duration of impact per year.
Resilience	Location susceptible to bushfire	Surrounding vegetation (NSW rural fire services guideline for Councils to bushfire prone area land mapping)
Safety	Risk of failure	Based on condition assessment.
Salety	Road safety	Bridge approach conditions (alignment, grade and bridge width)

How to apply

Application and Assessment Process

An overview of the stages of the application and assessment process is shown below.



Key Dates

Round Applications open		Applications close	Council notification	
Round 1 - 2020	24 August 2020	24 September 2020	December 2020	

Additional rounds may be open if funding is available following the first round.

Fixing Country Bridges | Program Guidelines

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Scope of Replacements

To maximise bridge replacements for rural and regional councils the scope of replacement works will be generally limited to a replacement of a similar scale to the existing bridge. Approach works will be limited to 100 metres from each bridge abutment and utility relocation requirements are to be limited.

Funding limits and co-contributions

Councils are strongly encouraged to source additional investment to support their applications and enhance their bridge replacement projects. For example, to improve flood immunity or condition of road approaches. Working with mining and forestry industries to gain co-contributions or applying for Australian Government funding are examples of possible co-contributors. There is no limit to how many applications each applicant can submit. However, applicants are advised to prioritise and put forward their most strategically important projects and timber bridges in the most disrepair.

NSW Government assistance during delivery

Transport for NSW aims to support councils in delivering their bridge projects, considering councils capacity to deliver, supply, procure, and develop optimal packaging strategies for delivering a program of bridge works. Transport for NSW will work directly with councils to assist with program delivery and assurance, identifying opportunities for skill sharing and development, throughout the program.

Delivery timeframes

All projects will be subject to delivery within two years, with construction to commence within 12 months of acceptance of the offer.

Payment and reporting milestones

Payments will be made to councils through four gateway payment steps to support councils to deliver the project, on time and within budget.

Councils will be required to report on the planning, progress and completion of projects and provide supporting information. Final payment will be made upon satisfactory project completion and receipt by Transport for NSW of a final project report.

Unless otherwise agreed, payments to councils will be in accordance with the four milestones below:

Gate 1 – 15 per cent – Acceptance of proposal to progress investigation and design.

Gate 2 – 15 per cent – Completion of design and approval.

Gate 3 – 60 per cent – Commencement of construction - Submission of delivery budget, schedule and tender recommendation if appropriate.

Gate 4 – 10 per cent – Project completion – open to traffic.



Fixing Country Bridges | Program Guidelines

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How to apply

The Fixing Country Bridges application will be available online through the program website. An example of the application form is provided at Appendix 2 which provides visibility of the information required to complete the application.

Application requirements

Applicants must provide all information as per the application form and are encouraged to submit additional and supporting evidence to support their case in relation to the assessment criteria.

Councils located in areas that have been affected by drought or bushfire declared

and/or provide drought or bushfire hardship relief provisions to their communities, should detail this to support their application and provide examples of those provisions.

Only completed applications received by midnight on the closing day will be accepted and assessed. Late submissions will not be accepted, unless Transport for NSW considers exceptional circumstances beyond the applicants' control.

Applications may be withdrawn at any time, with written advice of the withdrawal to be provided to Transport for NSW.

The following information is required in all applications and mandatory fields in the application form.

Information	Note
Council/s Name	Council making the application
Project description	A concise description of the road bridge project, including problem statement, scope, outcome and benefits.
Location	Coordinates of the bridge
Priority	Provide detail of the priority of this application through completion of the criteria related questions (Appendix 2).
Ability to deliver	Indication from council of their ability to deliver the bridge projects (capability and capacity including expected construction start date).
Co-contribution	Amount of co-contribution willing to be made by council and/or another party.
Condition evidence	Photographic and/or documented evidence clearly showing visual inspection and condition of the bridge asset. If evidence does not show the issue, a report and/or description of the issue/s should be provided.
Other evidence	Other supporting evidence to the application.

Confidentiality and disclosure

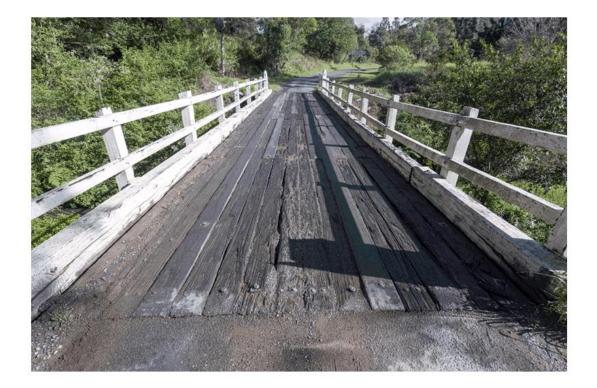
All information submitted by the applicant may be provided to other organisations for the purposes of eligibility, project proposal appraisal or deed preparation. Applicants should notify Transport for NSW when including any information of a confidential nature in their application. Summary information about the project will be posted on Transport for NSW's website unless the applicant advises that they do not agree to its publication.

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Contact details

Questions about Fixing Country Bridges including eligibility and the application process can be emailed to **fixingcountrybridges@transport.nsw.gov.au**



Appendix 1 - Eligible local government bodies

Albury City Council Armidale Regional Council Ballina Shire Council Balranald Shire Council Bathurst Regional Council Bega Valley Shire Council Bellingen Shire Council Berrigan Shire Council Bland Shire Council Blayney Shire Council Bogan Shire Council Bourke Shire Council Brewarrina Shire Council Broken Hill City Council Byron Shire Council Cabonne Council Carrathool Shire Council Central Coast Council Central Darling Shire Council Cessnock City Council Clarence Valley Council Cobar Shire Council Coffs Harbour City Council Coolamon Shire Council Coonamble Shire Council Cootamundra-Gundagai Regional Council Cowra Council **Dubbo Regional Council Dungog Shire Council Edward River Council** Eurobodalla Shire Council

Forbes Shire Council Gilgandra Shire Council Glen Innes Severn Council Goulburn Mulwaree Greater Hume Shire Griffith City Council Gunnedah Shire Council Gwydir Shire Council Hay Shire Council Hilltops Council Inverell Shire Council Junee Shire Council Kempsey Shire Council Kiama Municipal Council Kyogle Council Lachlan Shire Council Lake Macquarie City Council Leeton Shire Council Lismore City Council Lithgow City Council Liverpool Plains Shire Council Lockhart Shire Council Maitland City Council MidCoast Council Mid-Western Regional Moree Plains Shire Murray River Council Murrumbidgee Council Muswellbrook Shire Council Nambucca Shire Council Narrabri Shire Council Narrandera Shire Council Narromine Shire Council

Oberon Council Orange City Council Parkes Shire Council Port Macquarie-Hastings Council Port Stephens Council Queanbeyan-Palerang Regional Council Richmond Valley Council Shellharbour City Council Shoalhaven City Council Singleton Council Snowy Monaro Regional Council Snowy Valleys Council Tamworth Regional Council Temora Shire Council Tenterfeld Shire Council Tweed Shire Council Upper Hunter Shire Upper Lachlan Shire Uralla Shire Council Wagga Wagga City Council Walcha Council Walgett Shire Council Warren Shire Council Warrumbungle Shire Council Weddin Shire Council Wentworth Shire Council Wingecarribee Shire Council Yass Valley Council Unincorporated Far West Lord Howe Island

Fixing Country Bridges | Program Guidelines

Attachment 1

Federation Council

Appendix 2 - Example Project Application Form

Council/s Name						
Bridge Name / Reference						
Project Description (Describe bridge characteristics and a summary of reasons for replacement)						
Project Scope (outline of scope of works to be delivered under this project)						
	Latitude					
Location (from centre of bridge)	Longitude					
Bridge Background In	formati	on				
Is this bridge a heritage item?		Yes		No 🗌		
Is the bridge predominantly made of	timber?	Yes		No 🗌		
What is the posted speed limit? (km	/h)					
What are the approach radii? (metre	es)	Approa	ach 1			
		Approa				
What is the grade on approach? (%)		Approa				
What is the total bridge width? (metr	·es)	Арргос	3011 2			
What is the total bridge length? (metres)						
How many lanes are on the bridge? (metres)						
What is the lane width? (metres)						
How many spans does the bridge have?						
What is the longest span length? (metres)						
What is the distance between top of deck and water / ground level? (metres)						

Fixing Country Bridges | Program Guidelines

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Condition

Please answer the following questions based on a visual inspection of the bridge. Refer to the **RMS Bridge Inspection Procedure Manual**, for additional guidance.

Condition State	Description
Condition 1	The timber is in good condition with no evidence of decay. There may be cracks, splits and checks having no effect on strength or serviceability. All connections are in good condition and bolts are tight.
Condition 2	Minor decay, insect infestation, splitting, cracking, checking or crushing may exist, but none is sufficiently advanced to affect serviceability. Joint connections may be slightly loose but does not affect the serviceability.
Condition 3	Medium decay, insect infestation, splitting, cracking or crushing has produced loss of strength of the element but not of a sufficient magnitude to affect the serviceability of the bridge. Joint connections may be slightly loose, but the serviceability of the bridge is not significantly affected.
Condition 4	Advanced deterioration. Heavy decay, insect infestation, splits, cracks or crushing has produced loss of strength that affects the serviceability of the bridge. Connections are very loose causing large movements; bolts are corroded and ineffective or missing and the serviceability of the bridge is affected.

Condition Rating	Indicate your rating below (1-4)
What is the average condition of your substructure elements (pier and abutment)?	
What is the average condition of your Spanning elements (girders)?	
What is the average condition of your bridge deck and barriers (if exists)?	
What is the overall condition of the bridge? (Provide comments)	

Attachment 1

Network Accessibility and Detour	Implications
If this bridge is closed/load limited what is the detour length for light vehicles? (km)	
If this bridge is closed/load limited what is the detour length for heavy vehicles? (km)	
What are the total daily traffic volumes for the bridge?	
What is the peak hour traffic volume for the bridge?	
What is the percentage of traffic volumes that are heavy vehicles? (%)	
Additional Comments	
Bridge Background Information	
Is there a load limit?	Yes No

Bridge Background Information							
Is there a	oad limit?		Yes	No 🗌			
If yes, wha	t is the gross mass load	d limit? (tonnes)					
	Is a bus route impacte	d?	Yes	No			
Impact of any	Are emergency services impact-ed?		Daily	Weekly	Monthly	Quarterly+	
load limits:	How many local businesses are affected?		Yes	No			
	How often are local inc	Daily	Weekly	Monthly	Quarterly+		
Additional	Comments						

Fixing Country Bridges | Program Guidelines

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Resilience		
How many hours per year is the bridge usually effected by flood events? (Hours)		
How was the above estimate calculated?		
In what vegetation category does the bridge reside? Refer to the NSW Rural Fire Service guide to bushfire prone land mapping.	Does not reside in Vegetation Vegetation a bushfire area Type 1 Type 2	
Additional comments		
Safety		
Safety will be determined based approach road conditions.	on information provided previously regarding the bridge and	Ł
0.1		
Submit supporting	evidence	

Fixing Country Bridges | Program Guidelines

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Submit questionnaire

Delivery Considerations					
The Fixing Country Bridges Program does not want to exclude Council capability, capacity or experience to replace timber road bridges. The filmit Councils eligibility for this program.					
Does your Council have capacity to manage the development and delivery of bridge replacements?	Yes	No 🗌			
What future programs are proposed to be delivered by Council that may impact the ability to deliver works under this program?					
Does your Council want to manage and deliver your bridge project/s?	Yes	No 🗌			
Does your Council want to manage and deliver your bridge project/s? If yes please answer the following:					
Has council delivered similar projects before?	Yes	No 🗌			
Does your Council have the skills and resourcing currently available to replacement services:	deliver	the following bridge	е		
Project Management (design and construction phase)		No 🗌			
Project administration		No 🗌			
Engineering and Design		No _			
Construction	Yes	No _			
Other					
Is your Council willing and able to aid other councils in managing and delivering this program?	Yes	No 🗌			
If yes, please state bridge replacement services you are able to assist with.					
Fixing Country Bridges Program Guidelines		Conti	inued 15		

Delivery Considerations			
Does your Council wish to receive support from Transport for NSW regarding items such as procurement?	Yes	No 🗌	
Additional comments			
Does your Council want to manage and deliver your bridge project/s? following:	f no please answe	er the	
Is your Council willing to deliver with the assistance and advice from other organisations?	Yes	No 🗌	
Additional comments			
Is your Council willing to make a co-contribution?	Yes	No 🗌	
Other comments			
Submit supporting evidence			
Submit application			

Fixing Country Bridges | Program Guidelines



Australian Government

Department of Infrastructure, Transport, Regional Development and Communications

RCP Grant Opportunity Guidelines

Detail	Response
Opening date:	28 July 2020
Closing date and time:	5pm 20 October 2020 AEDT
Commonwealth policy entity:	Department of Infrastructure, Transport, Regional Development and Communications
Enquiries:	If you have any questions, please email us at regionalconnectivity@communications.gov.au. Questions should be sent no later than two weeks before close.
Date guidelines released:	28 July 2020
Type of grant opportunity:	Targeted competitive

infrastructure.gov.au communications.gov.au

Regional Connectivity Program Grant Opportunity Guidelines

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Economic benefits of your project for the region (15 points)	
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Social benefits of your project for the region (15 points)	
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Regional Connectivity Program: Funding Round Processes

Regional Connectivity Program: Funding Round Processes

The Regional Connectivity Program is designed to achieve Australian Government objectives
This Grant Opportunity is part of the above Program, which contributes to the Department of
Infrastructure, Transport, Regional Development and Communications' (the 'Department's') Outcome:
Promote an innovative and competitive communications sector, through policy development, advice and
program delivery, so all Australians can realise the full potential of digital technologies and
communications services. The Department works with stakeholders to plan and design the Grant
Opportunity according to the Commonwealth Grants Rules and Guidelines (CGRGs).



The Grant Opportunity opens

We publish the grant Guidelines on GrantConnect.



You complete and submit a grant application

You complete the application form and address all of the eligibility and Merit Criteria to be considered for a grant.



We assess all grant applications

We assess the applications against Eligibility Criteria and notify you if you are not eligible. We assess your eligible application against the Merit Criteria, including an overall consideration of Value for Money, and compare it to other applications.



We make grant recommendations

We provide advice to the Decision Maker on the merits of each application.



Grant decisions are made

The Decision Maker decides which applications are successful.



We notify you of the outcome

We advise you of the outcome of your application. We may not notify unsuccessful applicants until Grant Agreements have been executed with successful applicants.



We enter into a Grant Agreement

We will enter into a Grant Agreement with you if you are successful. The Grant Agreement will be proportional to the risks involved.



Delivery of grant

You undertake the Grant Activity as set out in your Grant Agreement. We manage the grant by working with you, monitoring your progress and making payments.



Evaluation of the Regional Connectivity Program

We evaluate your specific Grant Activity and the Regional Connectivity Program as a whole. We base this both on the information you provide to us and that which we collect from various sources.

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Regional Connectivity Program Grant Opportunity Guidelines

1. About the Program

1. About the Program

These Grant Opportunity Guidelines ('Guidelines') contain information about the Regional Connectivity Program ('Program'), and the Program's Grant Opportunity and set out:

- · the purpose of the Program/Grant Opportunity
- · the Eligibility Criteria and Merit Criteria
- how grant applications are considered and selected
- how Grantees are notified and receive grant payments
- how Grantees will be monitored and evaluated; and
- responsibilities and expectations in relation to the Grant Opportunity.

You must read these Guidelines before filling out an application.

We have defined key terms used in these Guidelines in the Glossary at section 21.

1.1 The Regional Connectivity Program

The Program was announced as part of the Government's response to the <u>2018 Regional Telecommunications Review</u>.

The objective of the Program is to use a place-based approach to target telecommunications infrastructure investment that will provide economic opportunities and improve participation in the digital economy for regional communities and businesses.

The intended outcomes of the Program are to:

- Provide place-based solutions to regional digital connectivity issues through a range of mobile and/or broadband services; and
- Complement the National Broadband Network, the Mobile Black Spot Program and the telecommunications industry's commercial investment plans.

1.2 The Regional Connectivity Program Grant Opportunity

The Program is a place-based program that will give effect to local and national goals through targeted investment in telecommunications infrastructure. It will enable bespoke telecommunications projects to be specifically tailored to the particular economic and/or social requirements of a region.

The Program's Grant Opportunity will support projects that deliver new telecommunications infrastructure or the upgrade of existing telecommunications infrastructure to provide economic and social benefits in regional, rural and remote areas.

The Grant Opportunity will focus on areas:

- · of high economic and/or social value
- outside the NBN Fixed-line footprint; and
- where better connectivity and increased data have a clear benefit to a local region.

2. Regional Connectivity Program Grant Opportunity Guidelines

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1. About the Program

We will publish the opening and closing dates and any other relevant information on the <u>Regional Connectivity Program webpage</u>¹ and <u>GrantConnect</u>.² Where there is any discrepancy between these two publications, GrantConnect is the authoritative source for grants information.

We administer the Grant Opportunity according to the <u>Commonwealth Grants Rules and Guidelines</u> (CGRGs).³

1.2.1 Services and deliverables

The services to be delivered, as a result of the proposed projects, must be a demonstrable improvement over the existing telecommunications solutions in the relevant area. For broadband access technologies, a like-for-like technology such as a Fixed Wireless service where there is an existing Fixed Wireless service would only meet this requirement if the proponent can demonstrate a clear need for improvement and the project would deliver a demonstrable and substantive improvement in service quality, coverage, reliability and/or speed.

These service improvements may include, but are not limited to, upgrades to address seasonal congestion, backhaul capacity upgrades to improve quality of service or additional mobile towers in areas where there is existing but patchy coverage.

1.2.2 Financial co-contribution

All projects will be expected to leverage a substantial financial (cash) co-contribution to the capital costs of building or installing each Funded Solution. To increase the reach of the Program, applicants are encouraged to seek financial co-contributions from state, territory or local governments, local communities and/or other third parties.

Applicants are solely responsible for forming relationships and negotiating contributions with any relevant third parties, and for testing and/or verifying any advice received from these third parties.

For Funded Solutions that include a co-contribution from a state or territory government, the Department expects that Grantees will enter into a Grant Agreement with the Commonwealth and a separate agreement with the respective state or territory government.

For Funded Solutions that include co-contributions from other parties, the Grantee will bear any costs, and cover the other parties' funding if the other parties' funding is not secured following execution of the Grant Agreement between the Grantee and the Commonwealth.

3. Regional Connectivity Program Grant Opportunity Guidelines

infrastructure.gov.au communications.gov.au

¹ www.communications.gov.au/what-we-do/internet/regional-connectivity-program

² www.grants.gov.au/

³ www.finance.gov.au/sites/default/files/commonwealth-grants-rules-and-guidelines.pdf



1. About the Program

For Proposed Solutions that include co-contributions from third parties, a copy of the terms of the third parties' commitment to the applicant is to be attached to the application for funding.

1.2.3 Local community priority

During the application period, applicants are strongly encouraged to consult with state, territory and local governments and local communities regarding the Proposed Solutions. These consultations should involve the identification of priority areas to be covered by the Proposed Solution. Priority areas may include specific roads, health or education facilities, industrial areas, community sites, high-value production areas, or areas with a demonstrable need for improved public safety (for example where people are unable to call 000 because of limited coverage or lack of infrastructure).

To give effect to the place-based objective of the Program, applicants will need to provide evidence that their Proposed Solution is a priority for the local community. A local priority project could be identified through a regional digital plan or similar strategy by local government or letters of support accompanying the grant application. This could be demonstrated by evidence of support from groups such as: state and territory governments; local government and Regional Development Australia committes; industry, business, and community groups; not-for-profits (registered with the Australian Charities and Not-for-profits Commission) and First Nations community-controlled organisations.

State, territory and local governments may own infrastructure in areas that could potentially be used for Funded Solutions. These governments may have specific requirements in relation to the use of their infrastructure that will need to be identified in the applications put forward by applicants for relevant Proposed Solutions.

1.2.4 Operational period

All Funded Solutions should provide retail services for a minimum period of seven (7) years after the Asset has become operational.

1.2.5 Application and selection process

Applicants may apply individually or jointly (as part of a consortium). Joint applications must be underpinned by commercially binding arrangements or a clear intention to enter into such arrangements, should the application be successful. Grants to joint applicants may be granted on the condition that the parties enter into a binding agreement, approved by the Department, prior to finalisation of the Grant Agreement.

Grant recipients will be selected by the Department through a competitive, merit-based Selection Process against Eligibility Criteria and Merit Criteria as set out in these Guidelines. In applying for grants, applicants will outline their specific proposal, and demonstrate support from the local community. The most overt form of support will be financial co-contributions (such as contributions from state or local governments).

4. Regional Connectivity Program Grant Opportunity Guidelines infrastructure.gov.au communications.gov.au



2. Grant amount and grant period

2. Grant amount and grant period

2.1 Grants available

The Australian Government has announced a total of \$60 million (GST exclusive) for the Program. Applicants should note that, as well as providing for this Grant Opportunity, the \$60 million (GST exclusive) allocated for the Program includes funding for a Digital Tech Hub, a trial of alternative voice services in remote areas and a fixed amount of \$2.6 million for two measures to support the further development of the Universal Service Guarantee. These initiatives will be procured concurrently but separately to this Grant Opportunity.

The Department estimates that there will be up to \$53 million (GST exclusive) available for the Grant Opportunity in 2020-21.

The Grant period will run from 28 July 2020 to 30 June 2021. Grantees will be required to provide retail services from the Funded Solution for the Operational Period as identified in section 2.2 'Project Period' of these Guidelines.

- There is no minimum grant amount
- There is no maximum grant amount, but grants cannot exceed the amount of available funds, being up to \$53 million (GST exclusive).

We will group all eligible applications into three categories according to the amount of Program funding requested to ensure that smaller projects are given due consideration during the assessment process. There is no minimum or maximum number of projects that the Government is seeking to fund in any category.

- Category 1: Projects seeking Regional Connectivity Program funding of less than \$300,000 (GST exclusive)
- Category 2: Projects seeking Regional Connectivity Program funding of \$300,000 to \$2 million (GST exclusive)
- Category 3: Projects seeking Regional Connectivity Program funding of greater than \$2 million (GST exclusive)

2.2 Project Period

You must complete all of your Funded Solutions by 30 June 2021. Grantees will be required to maintain the services for an Operational Period of seven (7) years following the Date of Asset Completion for each Funded Solution. If you consider that additional time is required to complete your project, please advise the Department in your application.



3. Eligibility criteria

3. Eligibility criteria

We cannot consider your application if you do not satisfy all the Eligibility Criteria.

3.1 Who is eligible to apply for a grant?

To be eligible you must:

have an Australian Business Number (ABN)

and must be one of the following entity types, a:

- licensed telecommunications carrier under the Telecommunications Act 1997; or
- owner or intended owner of the Proposed Solution infrastructure who holds or intends to hold a Nominated Carrier Declaration (NCD) under the *Telecommunications Act 1997* in relation to the infrastructure to be built or improved/upgraded; or

for a joint (consortia) application:

- at least one organisation⁴ must be a licensed telecommunications carrier or infrastructure
 owner who holds/intends to hold a NCD in relation to the infrastructure to be built or
 improved/upgraded. The licensed carrier or infrastructure owner (in the case a NCD applies)
 must be the entity that enters into a Grant Agreement with the Commonwealth. However,
 such an application may be led by any of the following entity types:
 - Licensed carriers or infrastructure owner (in the case a NCD applies)
 - State and territory governments
 - Local government, local governing bodies, and regional development bodies
 - · Industry, business, and community groups
 - Not-for-profits; or
 - First Nations community controlled organisations.

4. What the grant money can be used for

4.1 Eligible grant activities

To be eligible, your Proposed Solution must:

- improve access to mobile and/or broadband services in Eligible Areas of high economic, social, or public safety significance
- provide place-based telecommunications solutions to regional digital connectivity issues
- deliver new infrastructure or the upgrade or improvement of existing infrastructure
- not overbuild a like-for-like service, such as Fixed Wireless where there is an existing Fixed
 Wireless service (similarly for 4G mobile services), unless you can demonstrate a clear need

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⁴ The Australian Government recognises that some organisations may seek to form consortia in order to apply for a grant. Consortia are eligible to apply and the relevant conditions applicable to consortia are at section 6.3 'Joint (consortia) Applications'.

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4. What the grant money can be used for

for improvement and the project would deliver a demonstrable and substantive improvement in service quality, coverage, reliability or speed;

- not have started construction or be part of the participating telecommunications provider's forward build network or upgrade plans over the next three financial years; and
- for mobile solutions, include an auxiliary back-up power supply which provides back up power for a minimum of 12 hours in the event of the loss of external power to the site.

4.2 Eligible locations

Your application can include projects at different locations, as long as they are all in Eligible Areas. Each Proposed Solution will be individually assessed according to the Merit Criteria. Part or all of the Asset may be located in an Ineligible Area provided it supports services in Eligible Areas. Eligible Areas are all parts of Australia that do not fall within one or more of these Ineligible Areas.

Ineligible Areas are:

- Urban Centres and Localities geographical units classified by the Australian Bureau of Statistics as 'Major Urban', i.e. with a population of 100,000 or more.⁵ The Department will provide map overlays showing Ineligible Areas on request; and
- Areas that NBN Co predominantly services or proposes to service with a Fixed-line service.
 Information on NBN Co's rollout is available at www.nbnco.com.au/residential/learn/rollout-map.

4.3 Eligible expenditure

You can only spend the grant on eligible expenditure you have incurred on an agreed project as defined in your Grant Agreement.

Grant funding will be available for the capital costs of building or installing Funded Solutions. This may include site acquisition and planning approval costs. Grantees will be responsible for any actual capital costs which exceed estimated costs.

Not all expenditure on your Funded Solutions may be eligible for grant funding. The Program Delegate makes the final decision on what is eligible expenditure and may give additional guidance on eligible expenditure if required.

You must incur the expenditure on your Funded Solution between the start date and completion date for your Grant Agreement for the expenditure to be eligible.

4.4 What the grant money cannot be used for

To ensure that applicants do not seek Program funding for Proposed Solutions in areas where they have already planned to invest commercially, all applicants must certify that none of the

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Based on ABS Release — 1270.0.55.004 — Australian Statistical Geography Standard (ASGS): Volume 4
 — Significant Urban Areas, Urban Centres and Localities, Section of State, July 2016.

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5. Merit Criteria

Proposed Solutions for which Grant Opportunity funds are being sought were at any time part of their forward build network expansion or upgrade plans over the next three financial years as at the date the Grant Opportunity opens.

Operating and maintenance expenditure for Funded Solutions is ineligible for grant funding.

The Department will not in any circumstances meet any costs or expenses incurred by an applicant in connection with their application. Applicants must bear their own costs and expenses associated with the application and assessment process, and the preparation, negotiation and execution of the Grant Agreement and of other documentation.

The Department may audit a Grantee's compliance with requirements.

5. Merit Criteria

Applications will need to address at least one of:

- Merit Criterion one (economic benefits)
- 2. Merit Criterion two (social benefits)

AND both of:

- Merit Criterion three (competition, capacity, capability and resources to deliver the project)
- 4. Merit Criterion four (co-contribution).

You may still respond to both of criterion one and two and the aggregate score will be used when considering your application. Your application may be at a relative advantage if you respond to both criterion one **and** criterion two. We will assess eligible applications against each Merit Criterion using the weighting indicated to develop an overall score. Each application will also undergo an overall Value for Money assessment.

The application form asks questions that relate to the Merit Criteria below. You should provide sufficient evidence to support your answers, including evidence of community support for any proposed economic and/or social benefits offered by your Proposed Solution (see <u>section 6.2</u> for more information).

We encourage you to seek the support of the local government and/or state or territory Government in preparing your application. For example, they may be able to assist you in identifying the expected outcomes of the project, particularly the economic and social benefits that would be available to the local community, if the project is funded.

5. Merit Criteria

5.1 Merit Criterion 1 – Economic Benefit

Economic benefits of your project for the region (15 points)

Economic benefits for a region may cover increases in employment opportunities or economic activity, improvements in productivity, wider access to markets or fairer and more equitable economic outcomes.

Examples of how your project could demonstrate these economic benefits include:

- a. increasing the number or value of jobs
- creating new businesses or efficiencies in the production of goods and services in the region beyond the construction phase (this includes direct and indirect opportunities created through the project)
- c. providing opportunities for growth in existing sectors, e.g. tourism, agriculture, manufacturing
- d. whether the Proposed Solution provides an innovative approach to improve productivity, efficiency or addresses an identified problem; and/or
- e. evidence of the community/local intent to employ the Proposed Solution, which may include evidence or support from:
 - i. State and territory governments
 - ii. Local government and regional development authorities
 - iii. Industry, business, and community groups
 - iv. Not-for-profits; or
 - v. First Nations community controlled organisations.

5.2 Merit Criterion 2 – Social Benefit

Social benefits of your project for the region (15 points)

Social benefits for a region may cover improving access to health and education services, improving public safety and improving regional amenity, community connections and inclusion.

Examples of how your project could demonstrate these social benefits include:

- a. facilitating provision of more efficient and effective health or education services, including improved access to health or education resources in the home
- improving public safety in a defined area. This may include the ability to call 000 from more locations, providing alternative technologies with which to do so, or improving the effectiveness, resilience or safety of Public Safety Premises
- improving regional amenity, community connections and inclusion. This may include improving affordability, providing services that help to attract and retain a workforce or enhancing cultural heritage; and/or
- d. addressing disadvantage within the community. This may include addressing low digital inclusion, providing affordable services to places with entrenched disadvantage, or

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5. Merit Criteria

providing people who are excluded with improved opportunities to access support services.

5.3 Merit Criterion 3 - Project Delivery

Competition, capacity, capability and resources to deliver the project (10 points)

You should demonstrate this through identifying:

- the maturity of the proposed solution and technology being adopted; including case studies
 of where the same or a similar solution has been implemented;
- · your access, or future access to, any necessary infrastructure, power or backhaul;
- your track record delivering similar projects and access to personnel and/or partners with
 the right skills and experience. This should include evidence of sound project planning to
 manage and monitor the project covering scope, implementation methodology, timeframes,
 budget and risk;
- your readiness to commence the project including availability of key personnel, equipment and finance;
- how you will maintain the infrastructure and benefits of the project during the Operational Period, including the ability to manage expected increased data demands over the course of the Operational Period; and
- the extent to which the proposed solution facilitates retail competition.

5.4 Merit Criterion 4 – Financial Co-contributions

Total investment the grant funding will leverage (10 points)

You should demonstrate this through identifying the total investment the grant will leverage.

5.5 Value for Money and government priorities

In addition to the four criteria, an assessment will also be undertaken to consider which of the Proposed Solutions represent the best Value for Money to the Commonwealth and whether they support a government priority. This is to ensure the grant will add value by achieving Program benefits that would not occur without the grant. This assessment will have regard to the overall Program and Grant Opportunity objectives.

Factors that may be considered in the Value for Money assessment include, but are not limited to the:

- cost to the Commonwealth of the Proposed Solution
- merit of the project proposal and activities
- extent to which the proposal would contribute to the Program objectives, including addressing an identified local priority or government priority
- ability to meet the needs of end users over the Operational Period
- forecast benefits of the Proposed Solution

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- the need to ensure an appropriate spread of project types and Eligible Areas
- · the extent to which the project leverages additional partnerships; and
- any in-kind contributions.

Based on the overarching Value for Money assessment, the Department reserves the right to recommend funding one or more Proposed Solutions which were lower ranked against the Merit Criteria than other eligible Proposed Solutions. The Department also reserves the right to recommend not funding one or more Proposed Solutions which are highly ranked against the Merit Criteria based on the Value for Money assessment.

6. How to apply

Before applying, you must read and understand these Guidelines.

All application documents may be found at <u>GrantConnect</u>. Any alterations and addenda⁶ will be published on GrantConnect and by registering on this website, you will be automatically notified on any changes. GrantConnect is the authoritative source for grants information.

If you need further guidance around the application process or if you are unable to submit an application online, contact us at regionalconnectivity@communications.gov.au.

To apply you must:

- complete the Grant Opportunity application form
- provide all information requested
- · address all Eligibility Criteria
- · provide responses to the Merit Criteria
- include all necessary attachments; and
- submit your application/s before the due date

Table 1: Expected timing for this Grant Opportunity

Activity	Estimated timeframe
Guidelines released and applications open	28 July 2020
Applications close	5pm 20 October 2020 AEDT
Assessment of applications	6 weeks
Negotiations of Grant Agreements and approval of outcomes of the Selection Process	8 weeks
End date of Grant Activity	30 June 2021
End date of Asset Operational Period	7 years from asset completion

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⁶ Alterations and addenda include but are not limited to: corrections to currently published documents; changes to closing times for applications; Questions and Answers (Q&A) documents; and Frequently Asked Questions (FAQ) documents.

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6.1 Completing and lodging an application

Your application must provide:

- The location of the project and all Assets.
- The total estimated capital cost of construction (GST inclusive).
- The amount of co-contribution (GST inclusive) being provided by the applicant.
- The amount of Commonwealth co-contribution sought under the Proposed Solution (GST Inclusive).
- The amount of any of co-contributions (GST Inclusive) to be received from third parties, including but not limited to state, territory or local governments, local communities, or NBN Co or any combination of these, and any specific requirements or conditions tied to the co-contributions.
- Evidence of any co-contributions to be received from third parties. For example, a letter of
 support from a suitably senior official from the relevant third party, which outlines the
 amount of co-contributions to be received and any conditions attached to the cocontributions. The Department may ask for additional evidence of co-contributions if it
 considers the evidence you provide is unsatisfactory.
- Evidence of the extent to which the project meets the Merit Criteria.
- Whether the Proposed Solution is dependent on the construction of one or more of the applicants' other Proposed Solutions, including explaining the specific dependencies.

You must agree that the predictive coverage mapping data can be used by the Department to prepare promotional material for the Program or for policy development and advice as needed.

Subject to <u>section 7.3</u>, applicants must indicate their ability to comply with the sample Grant Agreement (available on GrantConnect) at the time of submitting their applications.

As outlined in <u>section 4.4</u> of these Guidelines, applicants must warrant that none of the Proposed Solutions for which Grant Opportunity funds are being sought were at any time part of their forward build network expansion or upgrade plans over the next 3 financial years.

You are responsible for ensuring that your application is complete and accurate. Giving false or misleading information is a serious offence under the <u>Criminal Code 1995 (Cth)</u>. We will investigate any false or misleading information and may exclude your application from further consideration.

If you find an error in your application after submitting it, you should contact us immediately at regionalconnectivity@communications.gov.au. We may, at our sole discretion, accept additional information from you or a request to correct the error. However, we are under no obligation to accept any additional information or a request from you to correct your application after the closing time.

If we identify an error in your application, you may be contacted to correct or explain the error. However, we can refuse to accept any additional information from you that would change your application after the closing time.

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You should keep a copy of your application and any supporting documents.

All applications lodged will be acknowledged by the Department by email. Applicants lodging an application who do not receive acknowledgement of their application should contact the Department. Applications which are not acknowledged by the Department as being received may not be considered. If you need further guidance about the application process or if you are unable to submit an application online contact us at regionalconnectivity@communications.gov.au.

Applications can be lodged by email at regionalconnectivity@communications.gov.au.

Application files lodged by email must not exceed a combined size of 10 megabytes per email. Applications may also be lodged using GovTEAMS, the Australian Government's secure online document sharing and project management system. Potential applicants can be provided with information about lodging applications using GovTEAMS upon request to the Department. Potential applicants may also request to use alternative online secure document sharing systems by agreement with the Department.

You should advise the Department if you intend to lodge your application using GovTeams, or if you need to use an alternative electronic lodgement platform. You should do this at least two weeks before the closing date via email to regionalconnectivity@communications.gov.au. If you wish to change the electronic lodgement platform after notifying the Department, you should advise the Department of the change and the reasons why. The Department may, at its discretion, accept changes to the lodgement method.

All electronic files, regardless of transmission method, should be provided in an appropriate Microsoft compatible format (Microsoft Office 2007 or later or PDF files preferred): Geo-spatial information such as maps should be provided in either Mapinfo TAB or MID/MIF; ESRI Shape; GML; or KML format.

The Department may also accept applications via hard copy and/or physical electronic media, in addition to electronic applications.

Where physical electronic media is to be provided, such as a USB stick, the media must be PC-formatted. Applicants should include an index of all electronic documents on the physical electronic media.

Applications provided in hard copy and physical electronic media formats should be delivered via registered post or by hand prior to the closing date outlined in section 6.4.

Applications via post are to be addressed and delivered to:

Director, Regional Connectivity Program

Department of Infrastructure, Transport, Regional Development and Communications
GPO Box 594

CANBERRA ACT 2601

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Applications via hand delivery are to be addressed and delivered to:

Director, Regional Connectivity Program

Department of Infrastructure, Transport, Regional Development and Communications

2 Phillip Law Street

CANBERRA ACT 2601

6.2 Attachments to application

We require the following documents to be included with your application:

- an estimated budget for the proposed solution
- evidence of a Funding Strategy, e.g. financial statements, loan agreements, cash flow documents
- accountant declaration that you are able to fund your share of the cost of the project (sample template provided on GrantConnect)
- evidence of commitment to financial co-contributions as detailed in section 6.1 of these Guidelines
- certification of the application by a duly authorised representative of your organisation, for example a senior executive, director, or company secretary
- evidence to demonstrate your ability to successfully construct and operate the Asset for the Operational Period
- evidence of ability to deliver a retail service on the Asset for the Operational Period
- evidence of a commitment from at least one retail service provider to use the infrastructure to deliver telecommunications services for at least seven (7) years
- evidence of the local need for the Proposed Solution, which may include evidence or support from:
 - State and territory governments
 - Local government and regional development authorities
 - Industry, business, and community groups
 - Not-for-profits
 - · First Nations community controlled organisations; and
- other evidence, as necessary to support your claims against the Merit Criteria.
- Predictive coverage mapping data for each Proposed Solution.

You must attach supporting documentation to the application form in line with the instructions provided within the form.

6.3 Joint (consortia) applications

We recognise that some organisations may want to join together as a group to deliver a Proposed Solution.

In these circumstances, you must appoint a 'lead organisation'. Only the lead organisation can submit the application form, but the lead organisation will not necessarily be the entity entering into any agreement with the Commonwealth (refer to section 3.1 of these Guidelines).

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The application must identify all other members of the proposed group, their role in the project and include a letter of support from each of the partners.

Each letter of support should include:

- details of the partner organisation
- an overview of how the partner organisation will work with the lead organisation, including financial co-contributions and any other partner organisations in the group to successfully complete the Proposed Solution
- an outline of the relevant experience and/or expertise the partner organisation will bring to the group
- the roles/responsibilities of the partner organisation and the resources they will contribute (if any); and
- details of a nominated management level contact officer.

You must have a formal arrangement in place with all partner organisations prior to execution of the Grant Agreement.

6.4 Closing date for funding applications

The closing date for submitting an application for funding under this Grant Opportunity is 5pm (Canberra Time) 20 October 2020.

6.5 Timing of Grant Opportunity processes

You must submit an application between the published opening and closing dates. The Department reserves the right to, in exceptional circumstances, accept a late application to the assessment process at its discretion. Without limiting the Department's discretion, exceptional circumstances may include natural disasters or unforeseen technical issues with application forms or lodgement systems. Any decision by the Department on whether or not to accept a late application to the assessment process shall be final.

If you believe there are circumstances which will affect the timely submission of your application, you must contact us before the application closing date to negotiate an alternative submission due date.

6.6 Questions during application process

All requests for clarification or determination of the meaning of provisions in these Guidelines should be referred to the Department by email at

<u>regionalconnectivity@communications.gov.au</u>. The Department's written decision on the matter is final.

We will acknowledge and address emailed questions as soon as practicable. Answers to questions will be posted on <u>GrantConnect</u> as Frequently Asked Questions.



7. The Grant Selection Process

7. The Grant Selection Process

7.1 Assessment of grant applications

We will consider eligible applications through a targeted competitive grant process.

The assessment process for the program will be as follows:

- 1. initial assessment against Eligibility Criteria
- 2. detailed assessment against Merit Criteria
- 3. Value for Money assessment and consideration of whether the project supports a government priority as outlined in <u>section 5.5</u>
- 4. comparison of similarly weighted applications for consideration of funding.

We will group all eligible applications in the funding categories described in <u>section 2.1</u> to ensure we compare projects of similar size against each other.

We may seek advice regarding your Proposed Solution from state or territory government agencies, other Australian Government agencies, independent experts and other external parties. This advice may be taken into consideration when assessing the Proposed Solution.

Where the level of information provided in an application is not sufficient for the assessors to make a recommendation they may, but are not obliged to, seek more information from the applicant so long as it does not change the substance of the application. If the assessment process identifies unintentional errors in your application, we may contact you to correct or clarify the errors, but you cannot make any material alteration or addition. It is therefore recommended that you thoroughly address the criteria in your application.

7.2 Who will assess applications?

An evaluation committee will assess each application on its merits and compare it to other eligible applications before recommending which Proposed Solutions should be awarded a grant.

We may ask external advisors to inform the assessment process. Any advisor who is not a Commonwealth Official will be required to perform their duties in accordance with the CGRGs.

The evaluation committee may seek additional information about your application. They may do this from within the Commonwealth, even if the sources are not nominated by you as referees. The evaluation committee may also consider information about you or your application that is available through the normal course of business.

The evaluation committee recommends to the Decision Maker which applications to approve for a grant.



8. Notification of application outcomes

7.3 Who will approve grants?

The Minister for Regional Health, Regional Communications and Local Government (the Decision Maker), in consultation with the Minister for Communications, Cyber Safety and the Arts decides which grants to approve, taking into account the recommendations of the evaluation committee and the availability of grant funds for the purposes of the Grant Opportunity. The Decision Maker may also consider whether a Proposed Solution supports other Australian government priorities.

The Minister's decision is final in all matters, including the:

- approval of applications for funding
- · amount of grant funding awarded; and
- · terms and conditions of funding.

There is no appeal mechanism for decisions to approve or not approve a grant. An applicant who is dissatisfied with the outcome may contact the Commonwealth Ombudsman as set out in section 14.

8. Notification of application outcomes

We will advise you of the outcome of your application in writing. If you are successful, we will advise you of any specific conditions attached to the grant.

8.1 Feedback on your application

If you are unsuccessful in obtaining a grant, you may ask for feedback within 14 days of being advised of the outcome. We will give written feedback within one month of your request.

9. Successful grant applications

9.1 The Grant Agreement

Each Grantee will be required to enter into a Grant Agreement with the Commonwealth. Each Grant Agreement will set out the Grantee's obligations in respect of the roll-out and service terms for each Funded Solution. A sample Grant Agreement is attached. Applicants requesting any changes to the sample Grant Agreement should provide full details of the proposed changes in their application, for consideration by the Department.

We must execute a Grant Agreement with you before we can make any payments to you. We are not responsible for any of your expenditure until a Grant Agreement is executed. You should not start any activities relating to Proposed Solutions until a Grant Agreement is executed. Each successful applicant must enter into a legally binding Grant Agreement with the Commonwealth prior to the Government's announcement of successful locations and Grantees.

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9. Successful grant applications

9.1.2 Standard Grant Agreement

We will use a standard Grant Agreement for Regional Connectivity Program projects. A sample Grant Agreement is at Appendix A.

9.2 Amendment to these Guidelines

The Government reserves the right to terminate or vary the program (including via variation of these Guidelines) at its discretion, at any time, for any reason, including without limitation, in the light of changes to Government policy.

Any alterations and addenda⁷ to the Program will be published on GrantConnect and by registering on this website, you will be automatically notified on any changes. GrantConnect is the authoritative source for grants information.

If the Government determines that these Guidelines require amendment prior to the date for which funding applications are due to be submitted to the Department, potential applicants will be advised of the revised or new Guidelines in a timely manner, including any resultant extension that may be applied to the application period.

If the Government determines that these Guidelines require amendment following the date for which funding applications are due to be submitted to the Department (for example, if the applications received do not achieve the Program objectives), the revised or new Guidelines will set out details of the changes, and all existing applicants will be notified of arrangements impacting existing applications.

An organisation submitting an application acknowledges that neither these Guidelines, nor any application, give rise to a binding agreement or any other binding legal arrangement or legal relationship between the applicant and the Commonwealth. There is no binding agreement on any party until a Grant Agreement is executed by the Commonwealth and the Grantee.

9.3 Specific legislation, policies and industry standards

Whilst you are required to be compliant with all laws and regulations, you may be requested to demonstrate compliance with relevant legislation, policies or industry standards. For example, you may be requested to demonstrate your compliance with health, safety or security related legislation, policies or industry standards that are in any way applicable to the project.

9.4 How we pay the grant

The Grant Agreement will state:

the maximum grant amount to be paid

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⁷ Alterations and addenda include but are not limited to: corrections to currently published documents; changes to closing times for applications; Questions and Answers (Q&A) documents; and Frequently Asked Questions (FAQ) documents.

10. Announcement of grants

- the proportion of eligible expenditure covered by the grant
- any financial contributions provided by you or a third party
- · any in-kind contributions you will make; and
- any other requirements.

We will not exceed the maximum grant amount under any circumstances. If you incur extra costs, you must meet them yourself.

We may make an initial payment on execution of the Grant Agreement. We will make subsequent payments as you achieve Asset completion demonstrated by a satisfactory report, based on your actual eligible expenditure. These payments are subject to satisfactory progress on the project.

9.5 Maintaining project benefits

In your Grant Agreement, you will be required to commit to operate your project infrastructure and deliver project benefits over the Operational Period. You may be required to report on the ongoing benefits delivered by the Funded Solution.

9.6 Grant payments and GST

Payments will be made as set out in the Grant Agreement.

10. Announcement of grants

If successful, your grant will be listed on the GrantConnect website 21 calendar days after the date of effect as required by section 5.3 of the <u>CGRGs</u>.

11. How we monitor your Grant Activity

11.1 Keeping us informed

You should let us know if anything is likely to affect your project or organisation.

We need to know of any key changes to your organisation or its business activities which may affect your ability to complete your project, carry on business and pay debts due.

You must also inform us of any changes to your:

- name
- addresses
- · nominated contact details; and
- bank account details.

If you become aware of a breach of terms and conditions under the Grant Agreement, you must contact us immediately.



11. How we monitor your Grant Activity

You must notify us of events relating to your grant and provide an opportunity for the Minister or their representative to attend.

11.2 Reporting

You must submit reports in accordance with the Grant Agreement. We will expect you to report on such matters as:

- progress against agreed activity and outcomes
- contributions of participants directly related to the project including scheduled co-contributions (if any); and
- · expenditure of the grant.

The amount of detail you provide in your reports should be relative to the size, complexity and grant amount.

We will monitor progress by assessing reports you submit and may conduct site visits or request records to confirm details of your reports if necessary. Occasionally we may need to re-examine claims, seek further information or request an independent audit of claims and payments. We may also inspect the records you are required to keep under the Grant Agreement.

11.3 Asset completion report

For each completed Asset, you must submit an asset completion report as specified in the Grant Agreement.

11.4 Final declaration or audited financial acquittal report

We will ask you to provide a declaration that the grant money was spent in accordance with the Grant Agreement and to report on any underspends of the grant money. We may need to reexamine claims, seek further information or request an independent audit of claims and payments.

11.5 Independent audit report

The Department may request an independently audited financial report for your project at your expense. The financial audit report will verify that you spent the grant in accordance with the Grant Agreement. We will assess the report and may re-examine your claims or conduct site visits if necessary.

11.6 Compliance visits

The Department (including entities acting on our behalf) may visit you during the development and construction of your project, or at the completion of your project to review your compliance with the Grant Agreement. We may also inspect the records you are required to keep under the Grant Agreement. For large or complex projects, we may visit you after you finish your project. We will provide you with reasonable notice of any compliance visit.

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12. Evaluation

12. Evaluation

We will evaluate the Grant Opportunity to measure how well the outcomes and objectives have been achieved. We may use information from your application and reports for this purpose. We may also interview you, or ask you for more information to help us understand how the grant impacted you and to evaluate how effective the Program was in achieving its outcomes. Grantees may be required to participate in Program reviews and evaluations.

We may contact you up to one year after the Date of Asset Completion for each Funded Solution for more information to assist with this evaluation.

12.1 Acknowledgement

The Program logo should be used on all materials related to grants under the Program. Whenever the logo is used, the publication must also acknowledge the Commonwealth as follows:

'Regional Connectivity Program – an Australian Government initiative'.

If you make a public statement about a project funded under the Program, we require you to acknowledge the grant by using the following:

'This project received grant funding from the Australian Government.'

13. Probity

The Australian Government will make sure that the Grant Opportunity process is fair, conducted according to these Guidelines, incorporates appropriate safeguards against fraud, unlawful activities and other inappropriate conduct, and is consistent with the CGRGs.

External advisors may also be asked to inform the assessment and evaluation process. All external advisors must comply with the CGRGs.

14. Enquiries and feedback

The Department's <u>Client Service Charter</u> applies to complaints about this Grant Opportunity. All complaints about a grant process must be provided in writing.

Any questions you have about grant decisions for this Grant Opportunity should be sent to regionalconnectivity@communications.gov.au.

If you do not agree with the way the department has handled your complaint, you may complain to the <u>Commonwealth Ombudsman</u>. The Ombudsman will not usually look into a complaint unless the matter has first been raised directly with the Department.



15. Conflicts of interest

The Commonwealth Ombudsman can be contacted on:

Phone (Toll free): 1300 362 072

Email: ombudsman.gov.au Website: www.ombudsman.gov.au.

15. Conflicts of interest

Any conflicts of interest could affect the performance of the Grant Opportunity or Program. There may be a conflict of interest, or perceived conflict of interest, if Department staff, any member of a committee or advisor and/or you or any of your personnel has a:

- Professional, commercial or personal relationship with a party who is able to influence the application Selection Process, such as an Australian Government officer or external advisor
- Relationship with or interest in an organisation that is likely to interfere with or restrict the
 applicants from carrying out the proposed activities fairly and independently; or
- Relationship with, or interest in, an organisation from which they will receive personal gain because the organisation receives a grant under the Grant Opportunity.

You will be asked to declare, as part of your application, any perceived or existing conflicts of interests or that, to the best of your knowledge, there is no conflict of interest.

If you later identify an actual, apparent, or perceived conflict of interest, you must inform the Department in writing immediately.

Conflicts of interest for Australian Government staff will be handled as set out in the Australian Public Service Code of Conduct, set out in Section 13(7) of the <u>Public Service Act 1999</u>. Evaluation committee members and other officials including the Decision Maker must also declare any conflicts of interest.

16. Privacy

We treat your personal information according to the <u>Privacy Act 1988</u> and the <u>Australian Privacy Principles</u>. This includes letting you know:

- · what personal information we collect
- why we collect your personal information; and
- who we give your personal information to.

Your personal information can only be disclosed to someone else for the primary purpose for which it was collected, unless an exemption applies under the *Privacy Act 1988*.

The Australian Government may use and disclose information about grant applicants and grant recipients under this Grant Opportunity. This includes disclosing grant information on GrantConnect as required for reporting purposes and giving information to the Australian Taxation Office for compliance purposes.

22. Regional Connectivity Program Grant Opportunity Guidelines

infrastructure.gov.au communications.gov.au



17. Confidential information

We may share the information you give us with other Commonwealth entities for purposes including government administration, research or service delivery, according to Australian laws.

As part of your application, you declare your ability to comply with the *Privacy Act 1988* and the Australian Privacy Principles and impose the same privacy obligations on officers, employees, agents and subcontractors that you engage to assist with the eligible Grant Activity, in respect of personal information you collect, use, store, or disclose in connection with the Grant Activity. Accordingly, you must not do anything which if done by the Department would breach an <u>Australian Privacy Principle</u> as defined in the *Privacy Act 1988*.

For further information about our privacy obligations (including in relation to how to access or correct personal information or make a complaint) and our contact details for privacy matters, please see our <u>Privacy Policy</u>.

17. Confidential information

The Department will treat the applicant's commercially sensitive information provided in the applicant's application as confidential information provided that information is designated as confidential information (Applicant Confidential Information).

The Department's confidentiality obligation does not apply to the extent any Applicant Confidential Information is:

- authorised or required by law to be disclosed
- disclosed by the Department to its advisers, officers, employees, or other agencies' officers or employees, for the purpose of evaluating the applicant's application and during any Grant Agreement negotiations
- disclosed by the Department in response to a request by a house or a committee of the Parliament of Australia, or a house or a committee of the Parliament of a state or territory
- disclosed by the Department to its responsible Minister or the Auditor-General
- shared by the Commonwealth within the Commonwealth's entity (for example, another Commonwealth agency), where this serves the Commonwealth's legitimate interests
- disclosed to the Department's officers to enable the effective management or auditing of the Program; or
- in the public domain otherwise than due to a breach of the Department's confidentiality obligation.

The applicant will treat any information provided by the Department as confidential information provided that information is designated as confidential information. (Commonwealth Confidential Information).

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18. Intellectual Property rights

The applicant's confidentiality obligation does not apply to the extent any Commonwealth Confidential Information is:

- authorised or required by law to be disclosed; or
- in the public domain otherwise than due to a breach of the applicant's confidentiality obligation.

The Department may share with state or territory governments (on a confidential basis) any or all information contained in applications which it considers relevant to the respective jurisdiction based on the location of the Proposed Solution(s), including costings for Proposed Solutions that are not successful in receiving funding through the Program, subject to agreement on confidentiality with applicants.

18. Intellectual Property rights

By submitting an application under the Program, to the extent the applicant's application contains:

- · its Intellectual Property; or
- · a third party's Intellectual Property,

the applicant grants (or will procure for) the Commonwealth a permanent, irrevocable, royalty-free, worldwide, non-exclusive licence (including a right of sublicense) to use, reproduce, adapt, and communicate the applicant's Intellectual Property contained in its application under the Program provided the use, reproduction, adaptation, or communication is in connection with any assessment processes under, or the evaluation of, the Program.

Any licence granted to the Commonwealth in relation to Intellectual Property rights does not include a right to exploit the Intellectual Property for commercial purposes.

19. Freedom of information

All documents in the possession of the Australian Government, including those about the Grant Opportunity, are subject to the <u>Freedom of Information Act 1982</u> (FOI Act).

The purpose of the FOI Act is to give members of the public rights of access to information held by the Australian Government and its entities. Under the FOI Act, members of the public can seek access to documents held by the Australian Government. This right of access is limited only by the exceptions and exemptions necessary to protect essential public interests and private and business affairs of persons in respect of whom the information relates.



20. Consultation

All Freedom of Information requests must be referred to the Freedom of Information Coordinator in writing.

By mail:

Freedom of Information Coordinator

Department of Infrastructure, Transport, Regional Development and Communications GPO Box 594

CANBERRA ACT 2601

By email: foi@communications.gov.au

20. Consultation

These Guidelines are informed by the submissions received as part of consultation on the Regional Connectivity Program discussion paper and draft Guidelines.

21. Glossary

Term	Definition
Asset	The component of telecommunications infrastructure to be constructed or upgraded at (or in connection to) a site through the Program.
Date of Asset Completion	The date on which the Grantee has delivered the agreed service for a particular Asset.
Commonwealth Grants Rules and Guidelines or CGRGs	Guidelines issued by the Finance Minister under section 105C of the Public Governance, Performance and Accountability Act 2013, which establish the overarching Commonwealth grants policy framework and articulate the expectations for all non-corporate Commonwealth entities in relation to grants administration.
Commonwealth Official	A Commonwealth representative who is working or consulting on the Regional Connectivity Program.
Decision Maker	As set out in <u>section 7.3</u> , the Minister for Regional Health, Regional Communications and Local Government.
Eligible Area	As described in section 4.2.
Eligibility Criteria	The mandatory criteria set out in <u>section 3</u> which applicants must meet in order for their application for the Grant Opportunity to be considered.
Fixed-line	A type of internet connection that uses a physical line (including but not limited to fibre, Hybrid Fibre-Coaxial and copper) to provide services to a premises.
Fixed Wireless	A type of internet connection that uses fixed transmission towers or base stations to provide wireless services to a premises via antennas.

25. Regional Connectivity Program Grant Opportunity Guidelines

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21. Glossary

Term	Definition
Funded Solution	A telecommunications infrastructure project selected for funding under the Program
Funding Strategy	A written plan that outlines the financial capacity of the applicant to deliver a Proposed Solution through the Program
Grant Activity	The project that the Grantee is required to undertake as set out in the Grant Agreement.
Grant Agreement	A document with contractual effect that sets out the relationship between the Grantee and the Commonwealth, and specifies the details of the grant.
GrantConnect	The Australian Government's whole-of-government grants information system, which centralises the publication and reporting of Commonwealth grants in accordance with the CGRGs
Grant Opportunity	The Regional Connectivity Program Grant Opportunity as described in <u>section 1.2</u> .
Grantee	An applicant who has been selected to receive a grant under the Grant Opportunity.
Guidelines	These Regional Connectivity Grant Opportunity Guidelines.
Ineligible Areas	Has the meaning given in section 4.2.
Intellectual Property	 Includes: a. all copyright (including rights in relation to phonograms and broadcasts); b. all rights in relation to inventions, plant varieties, trademarks (including service marks), designs, circuit layouts; and c. all other rights resulting from intellectual activity in the industrial, scientific, literary or artistic fields.
Merit Criteria	The specified principles or standards set out in <u>section 5</u> , against which applications will be judged. The Merit Criteria will be used to assess the merits of proposals and to determine application rankings.
Mobile Black Spot Program	An Australian Government initiative to improve and extend mobile coverage in regional, rural and remote Australia.
National Broadband Network (NBN)	The national wholesale-only, open access telecommunications network that is being built by, or in conjunction with, NBN Co (including any existing network incorporated into the NBN).
NBN Co	NBN Co Limited (ACN 136 533 741 ABN 86 136 533 741).
Operational Period	Has the meaning given in section 2.2.
Program	Has the meaning given in section 1.
Proposed Solution	Infrastructure for which an applicant has sought funding under the Program.

26. Regional Connectivity Program Grant Opportunity Guidelines

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21. Glossary

Term	Definition
Public Safety Premises	Places including emergency services facilities (i.e. including ambulance and RFS depots, hospitals, police facilities, RFDS and related facilities (which may include airstrips).
Selection Process	 The method used to select Grantees, which will include: an initial assessment against Eligibility Criteria; a detailed assessment against Merit Criteria; a Value for Money assessment and consideration of other government priorities; and comparison of similarly weighted applications for consideration of funding.
Value for Money	Refers to achieving 'value with relevant money' which is a judgement based on the grant proposal representing an efficient, effective, economical and ethical use of public resources and determined from a variety of considerations in accordance with the CGRGs. When administering a grant opportunity, a Commonwealth Official should consider the relevant financial and nonfinancial costs and benefits of each proposal including, but not limited to: a. the quality of the project proposal and activities; b. fitness for purpose of the proposal in contributing to Government objectives; c. that the absence of a grant is likely to prevent the applicant's and the Government's objectives being achieved; and d. the applicant's relevant experience and performance history.
We/us	The Department of Infrastructure, Transport, Regional Deployment and Communications and/or Commonwealth Officials administering the Regional Connectivity Program.



business.gov.au 13 28 46
Delivered by AusIndustry

Department of Infrastructure, Transport, Regional Development and Communications

Grant Opportunity Guidelines

Strengthening Telecommunications Against Natural Disasters - Temporary Telecommunications Infrastructure Deployment

Opening date:	24 August 2020
Closing date and time:	5.00pm Australian Eastern Standard Time on 14 September 2020
	Please take account of time zone differences when submitting your application.
Commonwealth policy entity:	Department of Infrastructure, Transport, Regional Development and Communications
Administering entity:	Department of Industry, Science, Energy and Resources
Enquiries:	If you have any questions, contact us on 13 28 46.
Date guidelines released:	12 August 2020
Type of grant opportunity:	Open competitive

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1. Strengthening Telecommunications Against Natural Disasters: Temporary Telecommunications Infrastructure Deployment processes

The Strengthening Telecommunications Against Natural Disasters program is designed to achieve Australian Government objectives

This grant opportunity is part of the above grant program, which contributes to the Department of Infrastructure, Transport, Regional Development and Communications' (DITRDC) Outcome 5. The DITRDC works with stakeholders to plan and design the grant program according to the Commonwealth Grants Rules and Guidelines.



The grant opportunity opens

We publish the grant guidelines on business.gov.au and GrantConnect.



You complete and submit a grant application

You complete the application form, addressing all the eligibility and assessment criteria in order for your application to be considered.



We assess all grant applications

We review the applications against eligibility criteria and notify you if you are not eligible.



We provide eligible applications to the Assessment Panel

The Assessment Panel assess eligible applications against the assessment criteria including an overall consideration of value with relevant money and compare it to other eligible applications



Assessment Panel makes grant recommendations to the Minister

The Assessment Panel provides advice to the Minister on the merits of each application.



Grant decisions are made

The Minister decides which applications are successful.



We notify you of the outcome

We advise you of the outcome of your application. We may not notify unsuccessful applicants until grant agreements have been executed with successful applicants.



We enter into a grant agreement

We will enter into a grant agreement with successful applicants. The type of grant agreement is based on the nature of the grant and proportional to the risks involved.



Delivery of grant

You undertake the grant activity as set out in your grant agreement. We manage the grant by working with you, monitoring your progress and making payments.



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Evaluation of the Strengthening Telecommunications Against Natural Disasters Temporary Telecommunications Infrastructure Deployment

We evaluate the specific grant activity and Temporary Telecommunications Infrastructure

Deployment grant opportunity as a whole. We base this on information you provide to us and that

we collect from various sources.

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2. About the grant program

The Strengthening Telecommunications Against Natural Disasters program (the program) will run over two years from 2020-21 to 2021-22. The program is part of the Telecommunications Emergency Resilience Package announced as part of the Australian government's \$650 million National Bushfire Recovery Package.

The objectives of the program are to:

- increase and improve telecommunications resilience in communities recently affected by severe bushfires or at risk of natural disasters in the future
- enhance the capability to restore services to areas affected by bushfires or natural disasters by quickly deploying temporary facilities to address gaps caused by outages.

The intended outcomes of the program are to:

- improve the resilience of regional and remote mobile phone base stations
- · fund additional portable communications facilities to allow quicker service restoration
- deliver improved communications to communities about their telecommunications options in disasters
- enhance telecommunications for rural fire authorities and evacuation centres.

We will publish the opening and closing dates and any other relevant information on business.gov.au and GrantConnect.

We may hold future rounds if there is remaining funding available. The program may change to allow a broader range of entities to apply.

We administer the program according to the <u>Commonwealth Grants Rules and Guidelines</u> (CGRGs)¹.

About the Temporary Telecommunications Infrastructure Deployment grant opportunity

These guidelines contain information for the Temporary Telecommunications Infrastructure Deployment grant opportunity (the grant opportunity). In line with the program objectives and outcomes, the grant opportunity will support the purchase of temporary telecommunications facilities, which support connectivity and address outages caused by bushfires or natural disasters.

This document sets out:

- the eligibility and assessment criteria
- how we consider and assess grant applications
- how we notify applicants and enter into grant agreements with grantees
- how we monitor and evaluate grantees' performance
- responsibilities and expectations in relation to the opportunity.

The Department of Industry, Science, Energy and Resources (the department/we) is responsible for administering this grant opportunity on behalf of the DITRDC.

We have defined key terms used in these guidelines in the glossary at section 14.

You should read this document carefully before you fill out an application.

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¹ https://www.finance.gov.au/government/commonwealth-grants/commonwealth-grants-rules-guidelines

3. Grant amount and grant period

The Australian Government has announced a total of \$37.1 million over two years for the program. For this grant opportunity \$7.7 million is available over two years from 2020-21 to 2021-22.

3.1. Grants available

The grant amount will be up to 50 per cent of eligible project expenditure (grant percentage).

The maximum grant amount is \$7.7 million.

We cannot fund your project if it receives funding from another Commonwealth government grant. You can apply for a grant for your project under more than one Commonwealth program, but if your application is successful, you must choose either the Temporary Telecommunications Infrastructure Deployment grant or the other Commonwealth grant.

You will be responsible for all operational and maintenance costs for facilities funded under the program.

3.2. Project period

The maximum project period is up to 19 months.

You must complete your project by 30 April 2022.

4. Eligibility criteria

We cannot consider your application if you do not satisfy all eligibility criteria.

4.1. Who is eligible?

To be eligible you must:

- have an Australian Business Number (ABN)
- be an entity, incorporated in Australia, that operates a mobile and/or fixed telephony network;
 and
- hold a carrier licence.

4.2. Additional eligibility requirements

We can only accept applications:

- where you can provide evidence from your board (or chief executive officer or equivalent if there is no board) that the project is supported, and that you can complete the project and meet the costs of the project not covered by grant funding
- where you can provide evidence of how you will provide your share of project costs, such as an accountant declaration that confirms you can fund your share of the project costs, including any ineligible expenditure. An accountant declaration template is available on business.gov.au and GrantConnect. If you do not use this template, you must include equivalent information and the declaration in your own document.

We cannot waive the eligibility criteria under any circumstances.

5. What the grant money can be used for

5.1. Eligible activities

To be eligible your project must:

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- be aimed at purchasing portable telecommunications facilities, which support connectivity and address outages caused by bushfires or natural disasters including:
 - cells on wheels
 - satellite-supported cells on wheels
 - mobile exchanges on wheels
 - NBN Road Muster trucks
 - portable satellite kits

We may also approve other activities.

5.2. Eligible expenditure

To be eligible, expenditure must be:

- incurred by you within the project period
- a direct cost of the project
- incurred by you to undertake required project audit activities.

Eligible expenditure items include:

- direct labour costs of employees you directly employ on the core elements of the project. We consider a person an employee when you pay them a regular salary or wage, out of which you make regular tax instalment deductions
- up to 30% labour on costs to cover employer paid superannuation, payroll tax, workers compensation insurance, and overheads such as office rent and the provision of computers for staff directly working on the project
- contract expenditure is the cost of any agreed project activities that you contract to others
- purchase of equipment and supplies to undertake the project
- domestic travel limited to the reasonable cost of accommodation and transportation required to conduct agreed project activities in Australia
- staff training that directly supports the achievement of project outcomes
- the cost of an independent audit of project expenditure up to a maximum of 1 per cent of total eligible project expenditure
- other eligible expenditure as approved by the program delegate.

Not all expenditure on your project may be eligible for grant funding. The Program Delegate (who is an AusIndustry manager) makes the final decision on what is eligible expenditure and may give additional guidance on eligible expenditure if required.

You may elect to commence your project from the date we notify you that your application is successful. We are not responsible for any expenditure you incur until a grant agreement is executed. The Commonwealth will not be liable, and should not be held out as being liable, for any activities undertaken before the grant agreement is executed.

5.3. What you cannot use the grant for

Expenditure items that are not eligible are:

- operation, maintenance and replacement costs of any equipment purchased
- financing costs, including interest.

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6. The assessment criteria

You must address all assessment criteria in your application. We will assess your application based on the weighting given to each criterion.

The application form asks questions that relate to the assessment criteria below. The amount of detail and supporting evidence you provide in your application should be relative to the project size, complexity and grant amount requested. You should provide evidence to support your answers. The application form displays size limits for answers.

We will only consider funding applications that score at least 50 per cent against each assessment criterion, as these represent best value for money.

6.1. Assessment criterion 1

Project alignment with program objectives (50 points)

You should demonstrate this by identifying:

- a. how your project will meet the program objectives
 - increase and improve telecommunications resilience in communities recently affected by severe bushfires and other natural disasters or at risk of bushfires or other natural disasters in the future
 - enhance the capability to restore services to areas affected by bushfires or natural disasters by quickly deploying temporary facilities to address gaps caused by outages.
- b. the extent to which your project will use a local workforce in fire-affected, high fire risk communities, or communities that are affected by, or at risk of, other natural disasters
- c. how your project will service the community in general (i.e. allow other carriers' customers to roam on to the asset) and serve Emergency Service Organisations
- d. your ability to commit to a Service Level Agreement (SLA) with DITRDC to rapidly deploy facilities into the community during declared emergencies and on request of emergency service organisations during the useful life of the assets
- e. how your project has power redundancy built into the facility
- f. your commitment to fund the ongoing operation and maintenance cost of the equipment for the useful life of the asset.

6.2. Assessment criterion 2

Capacity, capability and resources to deliver the project (50 points)

You should demonstrate this by identifying:

- a. your track record managing similar projects including serving the general community and rapid deployment to assist Emergency Service Organisations
- b. your pre-deployment plan (including ability to deploy in November 2020) and project plan to manage the project including addressing scope, implementation plan, procurement, timeframes, budget and risk management (including work health and safety)
- your ability to deploy facilities at community events free of charge, and the number of days/events that you commit to.

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7. How to apply

Before applying, you should read and understand these guidelines, the sample <u>application form</u> and the sample <u>grant agreement</u> published on business.gov.au and GrantConnect.

To apply, you must:

- complete the online <u>application form</u> via business.gov.au
- provide all the information requested
- address all eligibility and assessment criteria
- include all necessary attachments

You should retain a copy of your application for your own records. You can view and print a copy of your submitted application on the portal for your own records.

You are responsible for making sure your application is complete and accurate. Giving false or misleading information is a serious offence under the *Criminal Code Act 1995* (Cth). If we consider that you have provided false or misleading information we may not progress your application. If you find an error in your application after submitting it, you should call us immediately on 13 28 46.

If we find an error or information that is missing, we may ask for clarification or additional information from you that will not change the nature of your application. However, we can refuse to accept any additional information from you that would change your submission after the application closing time.

If you need further guidance around the application process, or if you are unable to submit an application online, <u>contact us</u> at business.gov.au or by calling 13 28 46.

7.1. Attachments to the application

You must provide the following documents with your application:

- pre-deployment plan
- project plan
- project budget
- accountant declaration (template provided on <u>business.gov.au</u> and <u>GrantConnect</u>, If you do not
 use this template, you must include equivalent information and the declaration in your own
 document)
- evidence of support from the board, CEO or equivalent (template provided on <u>business.gov.au</u> and <u>GrantConnect</u>). Where the CEO or equivalent submits the application, we will accept this as evidence of support.

You must attach supporting documentation to the application form in line with the instructions provided within the form. You should only attach requested documents. We will not consider information in attachments that we do not request.

7.2. Timing of grant opportunity

You can only submit an application between the published opening and closing dates. We cannot accept late applications.

If you are successful, we expect you will be able to commence your project around October/November 2020.

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Table 1: Expected timing for this grant opportunity

Activity	Timeframe
Assessment of applications	4 weeks
Approval of outcomes of selection process	4 weeks
Negotiations and award of grant agreements	1-3 weeks
Notification to unsuccessful applicants	2 weeks
Earliest start date of grant activity	October 2020
End date of grant commitment	30 April 2022

The grant selection process

We first review your application against the eligibility criteria. If eligible, we will then assess it against the assessment criteria. Only eligible applications will proceed to the assessment stage.

We consider your application on its merits, based on:

- how well it meets the criteria
- how it compares to other applications
- whether it provides value with relevant money.

When assessing whether the application represents value with relevant money, we will have regard to:

- · the overall objectives of the grant opportunity
- the evidence provided to demonstrate how your project contributes to meeting those objectives
- the relative value of the grant sought.

We then refer your application to the departmental committee comprised of employees from the DITRDC. The committee may also seek additional advice from independent technical experts.

The committee will assess your application against the assessment criteria and compare it to other eligible applications before recommending which projects to fund.

If the selection process identifies unintentional errors in your application, we may contact you to correct or clarify the errors, but you cannot make any material alteration or addition.

8.1. Who will approve grants?

The Minister for Communications, Cyber Safety and the Arts (the Minister) decides which grants to approve taking into account the recommendations of the committee and the availability of grant funds.

The Minister's decision is final in all matters, including:

- the grant approval
- the grant funding to be awarded
- any conditions attached to the offer of grant funding.

We cannot review decisions about the merits of your application.

The Minister will not approve funding if there is insufficient program funds available across relevant financial years for the program.

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9. Notification of application outcomes

We will advise you of the outcome of your application in writing. If you are successful, we advise you of any specific conditions attached to the grant.

If you are unsuccessful, we will give you an opportunity to discuss the outcome with us.

10. Successful grant applications

10.1. Grant agreement

You must enter into a legally binding grant agreement with the Commonwealth. The grant agreement has general terms and conditions that cannot be changed. A sample grant agreement is available on business.gov.au and GrantConnect.

We must execute a grant agreement with you before we can make any payments. Execute means both you and the Commonwealth have signed the agreement. We are not responsible for any expenditure you incur until a grant agreement is executed.

The approval of your grant may have specific conditions determined by the assessment process or other considerations made by the Minister. We will identify these in the offer of grant funding.

If you enter an agreement under the program, you cannot receive other grants for the same activities from other Commonwealth granting programs.

The Commonwealth may recover grant funds if there is a breach of the grant agreement.

10.2. Standard grant agreement

We will use a standard grant agreement.

You will have 30 days from the date of a written offer to execute this grant agreement with the Commonwealth. During this time, we will work with you to finalise details.

The offer may lapse if both parties do not sign the grant agreement within this time. Under certain circumstances, we may extend this period. We base the approval of your grant on the information you provide in your application. We will review any required changes to these details to ensure they do not impact the project as approved by the Minister.

10.3. Project/Activity specific legislation, policies and industry standards

You must comply with all relevant laws and regulations in undertaking your project. You must also comply with the specific legislation/policies/industry standards that follow. It is a condition of the grant funding that you meet these requirements. We will include these requirements in your grant agreement.

In particular, you will be required to comply with:

- State/Territory legislation in relation to working with children and in relation to disasters
- The Telecommunications Act 1997 (including any carrier licence conditions made under that Act or any disaster plans made under Part 16 of that Act).
- The Competition and Consumer Act 2010

10.4. How we pay the grant

The grant agreement will state the:

maximum grant amount we will pay

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- proportion of eligible expenditure covered by the grant (grant percentage)
- any financial contribution provided by you or a third party.

We will not exceed the maximum grant amount under any circumstances. If you incur extra costs, you must meet them yourself.

We will make payments according to an agreed schedule set out in the grant agreement. Payments are subject to satisfactory progress on the project.

10.5. Tax obligations

If you are registered for the Goods and Services Tax (GST), where applicable we will add GST to your grant payment and provide you with a recipient created tax invoice. You are required to notify us if your GST registration status changes during the project period. GST does not apply to grant payments to government related entities².

Grants are assessable income for taxation purposes, unless exempted by a taxation law. We recommend you seek independent professional advice on your taxation obligations or seek assistance from the Australian Taxation Office. We do not provide advice on tax.

11. Announcement of grants

We will publish non-sensitive details of successful projects on GrantConnect. We are required to do this by the <u>Commonwealth Grants Rules and Guidelines</u> unless otherwise prohibited by law. We may also publish this information on business.gov.au. This information may include:

- name of your organisation
- title of the project
- description of the project and its aims
- amount of grant funding awarded
- Australian Business Number
- business location
- your organisation's industry sector.

12. How we monitor your grant activity

12.1. Keeping us informed

You should let us know if anything is likely to affect your project or organisation.

We need to know of any key changes to your organisation or its business activities, particularly if they affect your ability to complete your project, carry on business and pay debts due.

You must also inform us of any changes to your:

- name
- addresses
- nominated contact details
- bank account details.

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² See Australian Taxation Office ruling GSTR 2012/2 available at ato.gov.au

If you become aware of a breach of terms and conditions under the grant agreement you must contact us immediately.

You must notify us of events relating to your project and provide an opportunity for the Minister or their representative to attend.

12.2. Reporting

You must submit reports in line with the grant agreement. We will provide the requirements for these reports as appendices in the grant agreement. We will remind you of your reporting obligations before a report is due. We will expect you to report on:

- progress against agreed project milestones
- project expenditure, including expenditure of grant funds
- contributions of participants directly related to the project.

The amount of detail you provide in your reports should be relative to the project size, complexity and grant amount.

We will monitor the progress of your project by assessing reports you submit and may conduct site visits to confirm details of your reports if necessary. Occasionally we may need to re-examine claims, seek further information or request an independent audit of claims and payments.

12.2.1. Progress reports

Progress reports must:

- include details of your progress towards completion of agreed project activities
- show the total eligible expenditure incurred to date
- include evidence of expenditure
- be submitted by the report due date (you can submit reports ahead of time if you have completed relevant project activities).

You must discuss any project or milestone reporting delays with us as soon as you become aware of them.

12.2.2. End of project report

When you complete the project, you must submit an end of project report.

End of project reports must:

- include the agreed evidence as specified in the grant agreement
- identify the total eligible expenditure incurred for the project
- include a declaration that the grant money was spent in accordance with the grant agreement and to report on any underspends of the grant money
- be submitted by the report due date.

12.2.3. Ad-hoc reports

We may ask you for ad-hoc reports on your project. This may be to provide an update on progress, or any significant delays or difficulties in completing the project.

12.3. Independent audits

We may ask you to provide an independent audit report. An audit report will verify that you spent the grant in accordance with the grant agreement. The audit report requires you to prepare a

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statement of grant income and expenditure. The report template is available on business.gov.au and GrantConnect.

12.4. Compliance visits

We may visit you during the project period, or at the completion of your project to review your compliance with the grant agreement. We may also inspect the records you are required to keep under the grant agreement. For large or complex projects, we may visit you after you finish your project. We will provide you with reasonable notice of any compliance visit.

12.5. Grant agreement variations

We recognise that unexpected events may affect project progress. In these circumstances, you can request a variation to your grant agreement, including:

- changing project milestones
- extending the timeframe for completing the project but within the maximum time period allowed in program guidelines year period
- changing project activities.

The program does not allow for:

an increase of grant funds.

If you want to propose changes to the grant agreement, you must put them in writing before the grant agreement end date. We can provide you with a variation request template.

If a delay in the project causes milestone achievement and payment dates to move to a different financial year, you will need a variation to the grant agreement. We can only move funds between financial years if there is enough program funding in the relevant year to allow for the revised payment schedule. If we cannot move the funds, you may lose some grant funding.

You should not assume that a variation request will be successful. We will consider your request based on factors such as:

- how it affects the project outcome
- consistency with the program policy objective, grant opportunity guidelines and any relevant policies of the department
- · changes to the timing of grant payments
- availability of program funds.

12.6. Evaluation

We will evaluate the grant program to measure how well the outcomes and objectives have been achieved. We may use information from your application and project reports for this purpose. We may also interview you, or ask you for more information to help us understand how the grant impacted you and to evaluate how effective the program was in achieving its outcomes.

We may contact you up to two years after you finish your project for more information to assist with this evaluation.

12.7. Grant acknowledgement

If you make a public statement about a project funded under the program, including in a brochure or publication, you must acknowledge the grant by using the following:

'This project received grant funding from the Australian Government.'

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If you erect signage in relation to the project, the signage must contain an acknowledgement of the grant.

13. Probity

We will make sure that the grant opportunity process is fair, according to the published guidelines, incorporates appropriate safeguards against fraud, unlawful activities and other inappropriate conduct and is consistent with the CGRGs.

13.1. Conflicts of interest

Any conflicts of interest could affect the performance of the grant opportunity or program. There may be a conflict of interest, or perceived conflict of interest, if our staff, any member of a committee or advisor and/or you or any of your personnel:

- has a professional, commercial or personal relationship with a party who is able to influence the application selection process, such as an Australian Government officer
- has a relationship with or interest in, an organisation, which is likely to interfere with or restrict the applicants from carrying out the proposed activities fairly and independently or
- has a relationship with, or interest in, an organisation from which they will receive personal gain because the organisation receives a grant under the grant program/ grant opportunity.

As part of your application, we will ask you to declare any perceived or existing conflicts of interests or confirm that, to the best of your knowledge, there is no conflict of interest.

If you later identify an actual, apparent, or perceived conflict of interest, you must inform us in writing immediately.

Conflicts of interest for Australian Government staff are handled as set out in the Australian Public Service Code of Conduct (Section 13(7))³ of the Public Service Act 1999 (Cth). Committee members and other officials including the decision maker must also declare any conflicts of interest.

We publish our conflict of interest policy⁴ on the department's website.

13.2. How we use your information

Unless the information you provide to us is:

- confidential information as per 13.2.1, or
- personal information as per 13.2.3,

we may share the information with other government agencies for a relevant Commonwealth purpose such as:

- to improve the effective administration, monitoring and evaluation of Australian Government programs
- for research
- to announce the awarding of grants.

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³ https://www.legislation.gov.au/Details/C2019C00057

⁴ https://www.industry.gov.au/sites/default/files/July%202018/document/pdf/conflict-of-interest-and-insider-trading-policy.pdf?acsf_files_redirect

13.2.1. How we handle your confidential information

We will treat the information you give us as sensitive and therefore confidential if it meets all of the following conditions:

- you clearly identify the information as confidential and explain why we should treat it as confidential
- the information is commercially sensitive
- disclosing the information would cause unreasonable harm to you or someone else
- you provide the information with an understanding that it will stay confidential.

13.2.2. When we may disclose confidential information

We may disclose confidential information:

- to the committee and our Commonwealth employees and contractors, to help us manage the program effectively
- to the Auditor-General, Ombudsman or Privacy Commissioner
- to the responsible Minister or Assistant Minister
- to a House or a Committee of the Australian Parliament.

We may also disclose confidential information if

- we are required or authorised by law to disclose it
- · you agree to the information being disclosed, or
- someone other than us has made the confidential information public.

13.2.3. How we use your personal information

We must treat your personal information according to the Australian Privacy Principles (APPs) and the *Privacy Act 1988* (Cth). This includes letting you know:

- what personal information we collect
- · why we collect your personal information
- to whom we give your personal information.

We may give the personal information we collect from you to our employees and contractors, the committee, and other Commonwealth employees and contractors, so we can:

- manage the program
- research, assess, monitor and analyse our programs and activities.

We, or the Minister, may:

- announce the names of successful applicants to the public
- publish personal information on the department's websites.

You may read our Privacy Policy⁵ on the department's website for more information on:

- what is personal information
- how we collect, use, disclose and store your personal information
- how you can access and correct your personal information.

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https://www.industry.gov.au/data-and-publications/privacy-policy

13.2.4. Freedom of information

All documents in the possession of the Australian Government, including those about the program, are subject to the *Freedom of Information Act 1982* (Cth) (FOI Act).

The purpose of the FOI Act is to give members of the public rights of access to information held by the Australian Government and its entities. Under the FOI Act, members of the public can seek access to documents held by the Australian Government. This right of access is limited only by the exceptions and exemptions necessary to protect essential public interests and private and business affairs of persons in respect of whom the information relates.

If someone requests a document under the FOI Act, we will release it (though we may need to consult with you and/or other parties first) unless it meets one of the exemptions set out in the FOI Act.

13.3. Enquiries and feedback

For further information or clarification, you can contact us on 13 28 46 or by web chat or through our online enquiry form on business.gov.au.

We may publish answers to your questions on our website as Frequently Asked Questions.

Our <u>Customer Service Charter</u> is available at business.gov.au. We use customer satisfaction surveys to improve our business operations and service.

If you have a complaint, call us on 13 28 46. We will refer your complaint to the appropriate manager.

If you are not satisfied with the way we handle your complaint, you can contact:

Head of Division

AusIndustry - Support for Business

Department of Industry, Science, Energy and Resources

GPO Box 2013

CANBERRA ACT 2601

You can also contact the <u>Commonwealth Ombudsman</u>⁶ with your complaint (call 1300 362 072). There is no fee for making a complaint, and the Ombudsman may conduct an independent investigation.

14. Glossary

Term	Definition
Application form	The document issued by the Program Delegate that applicants use to apply for funding under the program.
AusIndustry	The division of the same name within the department.
Cells on wheels	A portable mobile base station, typically deployed on a trailer.
Department	The Department of Industry, Science, Energy and Resources.

⁶ http://www.ombudsman.gov.au/

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Term	Definition
Departmental committee	The body established by the Minister to consider and assess eligible applications and make recommendations to the Minister for funding under the program.
Eligible activities	The activities undertaken by a grantee in relation to a project that are eligible for funding support as set out in 5.1.
Eligible application	An application or proposal for grant funding under the program that the Program Delegate has determined is eligible for assessment in accordance with these guidelines.
Eligible expenditure	The expenditure incurred by a grantee on a project and which is eligible for funding support as set out in 5.2.
Grant agreement	A legally binding contract between the Commonwealth and a grantee for the grant funding.
Grant funding or grant funds	The funding made available by the Commonwealth to grantees under the program.
GrantConnect	The Australian Government's whole-of-government grants information system, which centralises the publication and reporting of Commonwealth grants in accordance with the CGRGs.
Grantee	The recipient of grant funding under a grant agreement.
Guidelines	Guidelines that the Minister gives to the department to provide the framework for the administration of the program, as in force from time to time.
Innovation and Science Australia	The statutory board established by the <i>Industry Research</i> and <i>Development Act 1986</i> (Cth) and named in that Act as Innovation and Science Australia.
Minister	The Commonwealth Minister for Communications, Cyber Safety and the Arts.
NBN Road Muster Truck	Vehicles equipped with:
	 an NBN Co Limited Sky Muster satellite dish to provide emergency services officers (ESOs) and evacuated residents with a Wi-Fi connection external screens and speakers to display information and play emergency radio broadcasts charging stations.
Mobile exchanges on wheels	A portable fixed/non-fixed telephone exchange.
Non-income-tax-exempt	Not exempt from income tax under Division 50 of the Income Tax Assessment Act 1997 (Cth) or under Division 1AB of Part III of the Income Tax Assessment Act 1936 (Cth).

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Term	Definition
Personal information	Has the same meaning as in the <i>Privacy Act 1988</i> (Cth) which is:
	Information or an opinion about an identified individual, or an individual who is reasonably identifiable:
	 a. whether the information or opinion is true or not; and b. whether the information or opinion is recorded in a material form or not.
Private telecommunication company	Entity that has been granted a carrier licence pursuant to the <i>Telecommunications Act</i> 1997
Program Delegate	An AusIndustry manager within the department with responsibility for the program.
Program funding or Program funds	The funding made available by the Commonwealth for the program.
Project	A project described in an application for grant funding under the program.
Satellite cells on wheels	A COW with satellite enabled backhaul.
Service Level Agreement (SLA)	An agreement with DITRDC relating to deployment, pre- deployment, service levels and other matters.

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Armidale Regional Council

Stakeholder Meetings – Day 1 Guyra Early Learning Centre 13 August 2020



Stakeholder Meetings Day 1 – Guyra Early Learning Centre

Introduction

Seftons was appointed by Armidale Regional Council to conduct stakeholder engagement meetings with members of the Guyra community in August 2020. The meetings involved Seftons engaging with members of the Guyra community who were expected to be impacted by the new Guyra Early Learning Centre and its proposed location behind the Guyra Council Chambers between Moredun St and Mackenzie St, Guyra.

The purpose of the meetings were to provide members of the community with the opportunity to communicate to Seftons their thoughts, ideas and concerns around the new Guyra Early Learning Centre being developed on the proposed site selected by Council. Seftons operate independently to Council and have summarised the feedback shared at these meetings in the following report.

The report summarises the process for these meetings, a summary of key themes that emerged during the discussions and a more detailed account of what was discussed during the course of each meeting.

Process

Following discussions between Armidale Regional Council and Seftons, stakeholder meetings were scheduled in Guyra on 11 August 2020. The groups, including the number, the organisation being represented, and attendees of each group was formalised by Council. A representative from Council contacted each community member to organise a suitable time, and as a result four meetings occurred throughout the course of the day.

The meetings were attended by two representatives from Seftons, including Robbie Sefton and Kimberly Townsend.

The groups comprised of the following:

GROUP	TIME	ORGANISATION	REPRESENTATIVES
1	9am – 10am	Simpson Earthmoving and Repairs	John Simpson
2	11am – 12noon	Residents of Moredun St	Eddie and Anne Delzotto Jeff and Bertha Reeves Graham White Sue Ross (Absent)
3	1pm – 2pm	The Hub	Chris Hietbrink Dot Vickery
4	3pm – 4pm	Healthy Highlanders	Sue Adams (Robyn Jackson was an apology)



Each meeting was scheduled to take place over 1 hour, however, in all but Group 2, each meeting ran for approximately 1.5hours.

The meetings were held in the Guyra Council Chambers, Bradley St, Guyra.

Each meeting followed a broad structure including:

- A brief introduction of who Seftons were and their role, why attendees had been invited to the meeting and the purpose of the meeting
- Discussion was framed around the following questions, allowing sufficient opportunity for the conversation to flow as organically as possible:
 - O How do you think the wider community of Guyra will benefit or be impacted by the new Guyra Early Learning Centre development and build on the proposed site?
 - O How do you expect the new Guyra Early Learning Centre development to fit in / contribute to local business and residents in the area?
 - What is important to you in the Guyra community and do you see the new Guyra Early Learning Centre enabling this?
 - What are your thoughts about the Guyra Early Learning Centre location, design, fit out that you have seen to date?
 - Based on a community consultation activity like this, how would you like to further contribute to the Guyra Early Learning Centre development discussion going forward? (for instance, continue to participate in future consultations, complete the survey that is due to come out shortly, anything else?)
- Information was provided to attendees about the next stages of the development process
 including the availability of a survey, community information/drop in session run by
 Council the following week, Development Application (DA) submission and public
 exhibition expected from mid-September and a further follow up meeting with the Seftons
 team expected in late September.

During the meetings, Covid-19 Safe Practises were adhered to including a register of attendees being kept at Council reception, adequate space between attendees, cleaning of touch points (door handles, chairs, table) between meetings, and hand sanitizer and disposable face masks available as required.

Key Themes

All members who attended meetings were respectful in expressing their views around the project and there was a very deep sense of community amongst all members. Whilst each meeting was conducted independently following are some key themes which were emerged during several of the meetings:

Support for the Early Learning Centre

All groups were in strong support of a new Early Learning Centre being built in Guyra. There was agreeance that any development in Guyra was beneficial and expanding the capacity of the new Centre would be a positive for families in the community. Most thought the location between Moredun and Mackenzie St was a good site and liked the idea of keeping complementary services together to create a community precinct. Several times it was questioned however, whether the proposed layout of the site utilised the area as effectively as possible and whether options, including exploring Leggo Park had been considered.



They were interested in options which may save time, money and preserve existing buildings for the various organisations using them now.

Traffic

The increase in traffic that would be generated in Moredun St and the safety of users of the road was a consistent concern among all groups. In some instances, this was around the width and condition of the existing road and ability to widen, movement of vehicles around heavy machinery and trucks and activity near elderly residents. Suggested changes to traffic plans and flows were met with mixed responses, with many suggesting changes would be a further detriment to traffic flow, ability for businesses to operate and the safety of users.

Consultation

A consistent message was expressed with regards to the lack of community consultation around the project and most participants were keen to work with Council. Many members of the community felt the process was being rushed with little consideration or opportunity for the feedback from the community. There was an uncertainty about who they could talk to within Council to ask questions about the development or some of the options available to them. All were very engaged and keen to work with Council as they recognised this to be an important project for the community and how integral it was to get right, to avoid wasting money and time unnecessarily.

Community

It was a common thread in the views they shared that they were thinking of the impacts to the community, rather than any particular individual. Whilst in each group their concerns reflected their organisation or group, their concerns were for the wider community that they represented and ensuring that they could still provide an important and valued service to their members.

Discussion

Following is a summary of each individual meeting.

GROUP 1 – SIMPSONS EARTHMOVING AND REPAIRS

- John Simpson has been operating Simpsons Earthmoving and Repairs since 1990, representing 30 years of business at the current location on the corner of Moredun and Bradley St Guyra.
- The business is focused around heavy machinery, earthmoving equipment, truck repairs and maintenance, registration checks (including for light vehicles), brake testing of heavy and light vehicles. Mr Simpson also offers earthmoving services and has consulted to local and international businesses around the use and procurement of heavy vehicles/earthmoving equipment.
- Business hours are typically from 7am through to 5:30/6pm Monday to Friday, however, they are available 24/7 to offer repairs to heavy vehicles and require access to the site at all times.
- The business is comprised of four mechanics and they offer regular placements and traineeships.



- Simpsons is the largest repair business in Guyra and their customer base extends to truck businesses from areas such as Dorrigo, Grafton, Kempsey as well as any required as part of RTA inspector requests that may occur near Guyra.
- The business is registered with the RTA for conducting registration checks which involves brake testing of light and heavy vehicles on Moredun St.
- Simpsons Earthmoving equipment and expertise has been used in the past to assist
 the Rural Fire Service as well as owning the largest float in town to assist with
 transportation of vehicles as required.
- This business would be located on the southern side of Moredun St, opposite the proposed site of the new Guyra Early Learning Centre.

Following is a summary of statements shared in response to the questions asked:

How do you think the wider community of Guyra will benefit or be impacted by the new Guyra Early Learning Centre development and build on the proposed site?

 Recognised there was a need for the Guyra Early Learning Centre and there would be a benefit to the wider Guyra community in having a new, larger facility.

How do you expect the new Guyra Early Learning Centre development to fit in / contribute to local businesses and residents in the area?

- Guyra economy is predominately based on Agriculture.
- Did not see Guyra population growing significantly (has been in decline since abattoirs closed).
- Some industries are bringing more employment to town, however, many of these people live in Armidale or are in Australia on worker's permits and do not have young families
- Some younger families are returning to family farms.

What is important to you in the Guyra community and do you see the new Guyra Early Learning Centre enabling this?

- Expressed a strong sense of appreciation of the Guyra community and continuing conducting his business in the area. It is a family business with one of the sons now part owner of the business, another son is an employee and given their long history are keen to continue to operate.
- They have spent years in establishing the business and to find a suitable alternative site in Guyra would be a challenge. Moving and re-establishing their business at a new location would be expensive, time consuming and difficult and he commented they would opt to close their business rather than do this. Expansion/change in entrance to his current site is not feasible as there isn't any adjoining land available.



What are your thoughts about the Guyra Early Learning Centre location, design, fit out that you have seen to date?

- Very concerned around the extra traffic that would use Moredun St to access the Centre at the proposed site. Currently he uses Moredun St to enable them to conduct certain aspects of their business. This includes:
 - o brake testing of heavy machinery, trucks and light vehicles which he advised he is registered with the RTA to do. As part of this they are required to get vehicles up to a speed of 30km/hour, before applying the brakes. This needs to be done on registered and unregistered vehicles. Mr Simpson had not, and did not know, if RMS had been contacted as to whether there were alternative locations for this service to be conducted.
 - unloading and reversing heaving machinery onto their site. This task of reversing vehicles onto site can take some time during which time Moredun St is blocked to through traffic. Mr Simpson noted visibility from some large vehicles can be limited due to their size.
- Commented that B Double trucks delivering goods to a rural store on Bradley St, opposite his site frequently cross Bradley St and use Moredun St to enable them to access the site.
- A major part of his concern was around the potential for an accident to occur involving pedestrians or another motor vehicle and the risk that such an incident could be quite severe given heavy vehicles may be involved.
- Mr Simpson is concerned about the width of Moredun St and the ability for extra
 traffic to safely use the street. He commented his site was previously a petrol depot
 and there are several old tanks (registered with EPA) under his site and Moredun St
 which may need to be taken into account when undertaking any road widening.
- It had been suggested to him by a Council member an option may be to make
 Moredun St one way to reduce vehicle movements. Changing to one way in either
 direction would limit Mr Simpson's ability to unload and safely manoeuvre heavy
 vehicles onto his site.
- · Some suggested site changes proposed:
 - Have the Guyra Early Learning Centre built on the previous Kolora Age Care site.
 - o If the Guyra Early Learning Centre had to be built in the proposed block between Mackenzie and Moredun St - move the Guyra Early Learning Centre further down away from Bradley St and into Leggo Park (Mr Simpson did realise this was owned by Local Aboriginal Land Council) but suggested that they should be asked if it was an option.
 - Build a new one-way road on Council owned land to connect Mackenzie and Moredun St which would help spread traffic movements across the two streets.
- A question was raised whether it was suitable to build a Guyra Early Learning Centre so close to industrial land.
- Mr Simpson commented on the significant cost involved moving buildings and rebuilding the Rural Fire Service building at another site.

SEFTONS

 No comments were made around the internal fit out/design of the Guyra Early Learning Centre.

Based on a community consultation activity like this, how would you like to further contribute to the Guyra Early Learning Centre development discussion going forward? (for instance, continue to participate in future consultations, complete the survey that is due to come out shortly, anything else?)

- Mr Simpson expressed keen interest in being involved in the future consultation process. He recognised the need to work together on a project like this and did not want to object entirely. Mr Simpson thought the Guyra Early Learning Centre would go ahead and said it needed to work for everyone.
- Mr Simpson said communication to date had not been great, commenting that at a
 community meeting 6 8 weeks ago he got the impression from Council
 representatives that this is what it is and what is going to happen.
- Mr Simpson was interested in when the DA would be submitted and open for public viewing and was open to further discussions with Council at an information session.

GROUP 2 - MOREDUN ST RESIDENTS

- There is a strong sense of community among the members of Moredun St, being only 4 residential houses, they have a keen interest in "looking out" for one another
- The residents have made Moredun St home for a range of years, some for over 20+ years, others have been there for less than 1 year.
- Their houses are located opposite the proposed Guyra Early Learning Centre development on Moredun Street.

How do you think the wider community of Guyra will benefit or be impacted by the new Guyra Early Learning Centre development and build on the proposed site?

- Very much in favour of a new Guyra Early Learning Centre going in somewhere.
- Recognised the current location is not appropriate anymore it is too small and not enough parking.
- A new Guyra Early Learning Centre will help bring families to Guyra and help keep locals in town.

How do you expect the new Guyra Early Learning Centre development to fit in / contribute to local business and residents in the area?

- Thought a Community Precinct and putting lots of facilities together can end up
 with it being too cluttered. Would prefer if facilities were spread out a bit as it
 helps traffic and people flow better.
- No current residents of Moredun St would need to use the new Guyra Early Learning Centre.



Liked the idea of hearing young children in the area.

What is important to you in the Guyra community and do you see the new Guyra Early Learning Centre enabling this?

- Enjoy seeing money being spent in the Guyra community. They want to see the town grow and prosper, and a new development will be a benefit to the whole community.
- Essential that money is spent wisely and not wasted when it doesn't need to be.

What are your thoughts about the Guyra Early Learning Centre location, design, fit out that you have seen to date?

- Are opposed to the idea of turning Moredun St into a one-way street. Consider it
 an important road for the community and would be an inconvenience for the
 community and them. It is used by local businesses and tourists (visiting Mother
 of Duck Lagoon). They often see caravans passing.
- They were not concerned about the extra traffic that would be using Moredun from a noise point of view.
- The overall layout is good but were concerned about how much money was being spent to move the Rural Fire Service and the other two buildings.
- Seemed like a significant amount of money was being spent before they could even start to build it.
- Comment made that the local Lion's Club had been asked to raise money for playground equipment and had questions for Council about this.

Based on a community consultation activity like this, how would you like to further contribute to the Guyra Early Learning Centre development discussion going forward? (for instance, continue to participate in future consultations, complete the survey that is due to come out shortly, anything else?)

- Interested and supportive of further consultation, interested in what is happening.
- Thought that they should have started talking to the community 12 months ago, whereas now it feels like any contribution the community makes is limited as the plans seem final.
- Important that the whole community is involved and not just the immediate neighbours to the proposed site (queried whether anyone else had been asked about their preference for site location).
- Wanted to know if or how progress of the DA would be impacted by a Council under Administration.



GROUP 3 - THE HUB

- The Hub offers a range of community services to the Guyra and surrounding communities.
- Over 20 community services operate out of or use their meeting rooms, offices and facilities.
- They are currently undergoing Stage 1 of a development which will increase the size
 of The Hub and with renovated bathroom facilities will offer adult change table
 facilities (the only one available to travellers between Newcastle and Brisbane on the
 New England Highway). A further Stage 2 development which would add a larger
 meeting room and offices with funding for the stage still to be confirmed.
- The Hub also manages the local Community Gardens which is located behind their building.
- The Hub would remain in their current location, with the back of their building sharing a boundary with the Guyra Early Learning Centre.

How do you think the wider community of Guyra will benefit or be impacted by the new Guyra Early Learning Centre development and build on the proposed site?

 Both were positive, supportive and thought a new Guyra Early Learning Centre was a good idea. Has been years in the making.

How do you expect the new Guyra Early Learning Centre development to fit in / contribute to local business and residents in the area?

 Supportive of the location of the Guyra Early Learning Centre at the proposed site, thought it tied in well with other facilities in the area such as The Library and The Hub. They would all complement each other. Children would benefit to access to the Library and The Hub was open to working with the children in parts of their market garden.

What is important to you in the Guyra community and do you see the new Guyra Early Learning Centre enabling this?

- Having the facilities and opportunity to provide the community with access to essential support services is essential to what they do at The Hub
- Being a small town with limited community transport opportunities, they need to
 be able to ensure the needs of the community are adequately met without the
 need to travel and to ensure service providers visiting the town have somewhere
 to meet their clients.
- As part of the expansion of The Hub, there has been a sense of disappointment that it is only partially completed, and they still need to wait for Stage 2 to be able to offer a more complete suite of services to their community.



- They consider the market garden as being very important part of bringing the
 wider Guyra community together and has brought better communication and
 awareness between cultural groups. Over the time it has been established it has
 been a calming and quiet space for many members of the community.
- They recognise the strong connection The Hub can have with the Guyra Early Learning Centre, offering services to families who are using the Guyra Early Learning Centre.

What are your thoughts about the Guyra Early Learning Centre location, design, fit out that you have seen to date?

- A major concern is the impact the Guyra Early Learning Centre development
 would have on the completion of Stage 2 of The Hub expansion when this is
 eventually funded. Without proper consultation the concern is that if a ramp is
 required at the back of The Hub, then this may not be possible due to the location
 of the Guyra Early Learning Centre and to then accommodate this, Stage 2 of
 The Hub building would have the space available reduced.
- Disappointed that The Hub's market garden has to be moved but are open to this
 if the established fruit trees are transplanted. One view had some reservation
 about whether the new location will have the same ambience and work as well as
 the current location. Another view thought it would work well, possibly better than
 current location.
- One view was that the Guyra Early Learning Centre site design was good as it was. It made sense to have entrance to parking from Moredun St and playground where it was. Suggested the 3 large Elms should be removed even over a parking lot these pose a safety risk given the age of the trees. Also suggested moving the entrance and exit to the parking lot down together which would move it a bit further away from commercial activity and elderly residents. Supported entrance on Moredun St as there was concern of a blind corner (due to commercial shed) near where an alternative entrance would be on Mackenzie St.
- Alternatively, another view was that the design should be swapped (entrance and car park located on Mackenzie St) and then flipped, playground towards the council buildings. This would allow a better flow and connectivity between the Guyra Early Learning Centre, the Library and The Hub.

Based on a community consultation activity like this, how would you like to further contribute to the Guyra Early Learning Centre development discussion going forward? (for instance, continue to participate in future consultations, complete the survey that is due to come out shortly, anything else?)

- Very interested in being consulted with and hearing more from Council.
- They feel very disappointed with how communication has been handled so far (for example finding out 10 minutes before announcement of funding). Have taken it as a sign of the lack of understanding or appreciation of the work they do for the community.

SEFTONS

- Feeling of rushing it through to get it done and not consulting community and stakeholders through the process.
- Keen to be informed of any visits to the site as visitors may need to pass through
 The Hub area concern for privacy of their clients, safety due to Covid and also
 from an insurance point of view.

GROUP 4 – HEALTHY HIGHLANDERS

- Healthy Highlanders was formed in 2012 from funding provided by the Federal Government to help Local Government Areas establish programs to promote healthy lifestyles (addressing obesity, providing nutrition advice and opportunity to get people physically active).
- The program was initially targeted at all age groups and during the course of the program they were able to purchase a range of exercise equipment for the community to use. This equipment is now stored in the Healthy Highlanders shed behind the Armidale Regional Council's Guyra Council Building.
- When the program finished, strong community support led to the group continuing, however, it now has members predominately over 70 years of age.
- They run classes out of the building twice a week and meet as a walking group the other five days of the week
- They have been asked to vacate the building they are using by the end of the year as
 it will be demolished/moved as part of building the Guyra Early Learning Centre on
 the proposed site.

How do you think the wider community of Guyra will benefit or be impacted by the new Guyra Early Learning Centre development and build on the proposed site?

- Thought it was wonderful to open a new Guyra Early Learning Centre.
- Had been involved in starting the initial Guyra Early Learning Centre in town
 when it was running out of St Mary's School, so appreciate the importance of this
 service to the town.

How do you expect the new Guyra Early Learning Centre development to fit in / contribute to local business and residents in the area?

- Strongly supportive of the positive contribution a new Guyra Early Learning Centre could make to the town.
- Considered good that it was expanding as due to economy of scale, it is increasingly important to be larger to continue to be financially viable.

What is important to you in the Guyra community and do you see the new Guyra Early Learning Centre enabling this?

 Providing facilities and opportunities to keep all ages and abilities socially and physically active.



- Their group provides a regular opportunity for their members to meet several
 times a week to walk and participate in a variety of physical activities, as well as
 providing social support and friendship. All considered essential for maintaining
 good health among their community members.
- Passionate about keeping people connected, including those in Kolora/Aged
 Care and having facilities in town that provide access for all ability levels to
 participate in physical activities (i.e. walking paths that connect key landmarks /
 buildings / facilities / services)
- Concerned about previous projects undertaken by the Council such as feasibility studies and projects that have not understood the Guyra community and environment.

What are your thoughts about the Guyra Early Learning Centre location, design, fit out that you have seen to date?

- Major concern is focused around what will happen to the Healthy Highlanders and the sporting/exercise equipment that is stored in the building that will be demolished/moved if the Guyra Early Learning Centre is built on the proposed site.
- Not against the Guyra Early Learning Centre being built on the site.
- They are able and willing to move location (their members are active and independent) but they require:
 - Somewhere that has suitable heating (and cooling) plus carpet
 - Somewhere secure to store all their sporting and exercise equipment that wouldn't be able to be accessed by the wider community (some members being elderly have concerns in current environment around Covid-19 and cleaning procedures).
 - Somewhere that members feel comfortable and the quality of the property is similar to the existing site.
- Keen and willing to discuss some options and their concerns with Council, for example
 - Showground (concerned storage of equipment not secure, used by many other organisations, large area to try to heat during winter)
 - King's Gym (concerned about storage, concern due to Covid and venue not an environment many members would feel comfortable in)
 - Old Guyra Early Learning Centre site (possibly too small?)
 - Scout Hall

Based on a community consultation activity like this, how would you like to further contribute to the Guyra Early Learning Centre development discussion going forward? (for instance, continue to participate in future consultations, complete the survey that is due to come out shortly, anything else?)

Communication to the community needs to improve. They don't really know who
is looking after them from Council and they are getting asked regularly what is



happening and what will happen to the Healthy Highlanders. Who to talk to has been a challenge given the flux of change the Council has been going through in recent years.

They have questions about moving and don't know who to talk to. They are still
wanting to explore their options, who will pay the rent at any new location, what
will the rent be (\$/week), heating options, parking, access etc.
They want to be involved and consulted with the project. They consider they play
an important role in the community and keen for their group to continue into the
future.

Next steps

This report concludes Seftons' initial stakeholder engagement role for Council. We will await Council's directive to undertake the follow-up discussion recommended with these stakeholders, which we have been advised is likely to occur in late September 2020.

Following is a summary of the deliverables completed under the proposed budget. Items highlighted in yellow have been completed and delivered, items highlighted in blue have been part-used, items not highlighted are yet to be delivered.

Tasks	Time
Project Inception Meeting – project briefing and planning	2.00
Prepare planning materials for Initial information session	2.00
Facilitate initial information meetings Possibly 2 x smaller meetings due to COVID - 2 hours per meeting with 2 Seftons team members (one facilitation and one reporting)	8.00
Prepare follow up report after initial information sessions	4.00
Design survey for Armidale Regional Council (Council to distribute)	5.00
Follow up information session for participants 2 x session due to COVID, 1.5 hours each with 2 Seftons team members (one facilitation and one reporting)	6.00
Writing - Draft report from follow up workshop session	2.50
Project Management - Client liaison throughout project (email/phone) - partly utilised	5.00
Travel - time charged at 50% of standard hourly rate - Travel to Guyra for 2 x rounds of meetings x 2 Seftons team members - partly utilised	4.00



Page **14**

Contact:

For further information regarding this report, please contact:

Robbie Sefton / Kimberly Townsend

Seftons

Phone: 0428 425 556

 ${\bf Email:} \ \underline{{\bf Kimberly.townsend@seftons.com.au}} \quad {\bf robbie.sefton@seftons.com.au}$



admin@seftons.com.au t +61 2 6766 5222 f +61 2 6766 7333 21 Bourke Street Tamworth NSW 2340 PO Box 1715 Tamworth NSW 2340

seftons.com.au

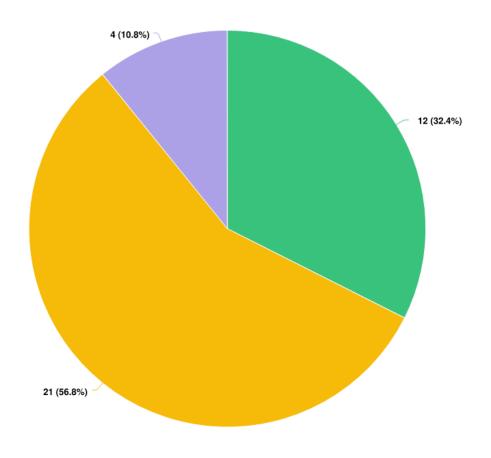


ENGAGEMENT TOOL: SURVEY TOOL

Early Childhood Learning Centre design

Contributors 34 CONTRIBUTIONS 37	Contributors 34	Visitors 101
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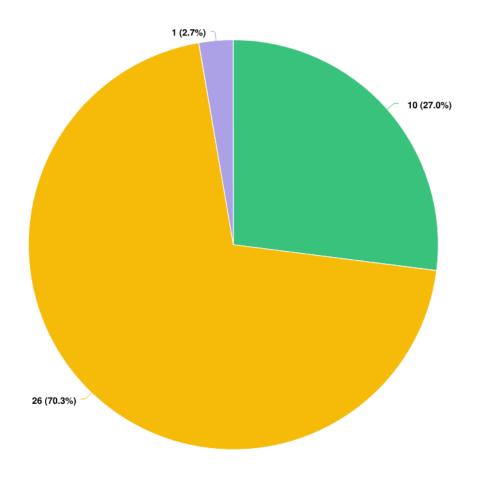
How aware are you of the planned Guyra Early Learning Centre development?





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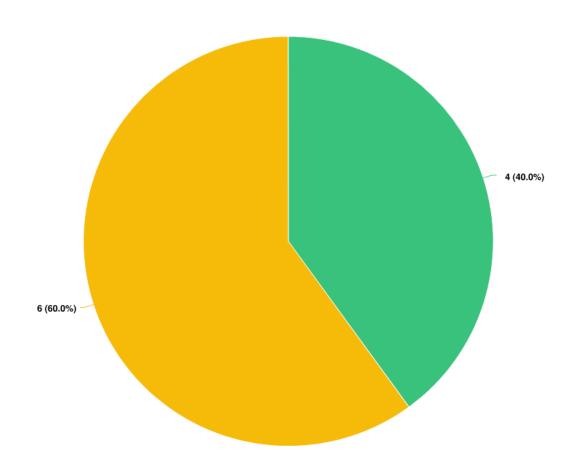
Do you have any children currently attending Guyra Preschool & Long Day Care Centre or do you plan to have children attend the Centre in the future?





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Please specify





Optional question (10 response(s), 27 skipped)

Question type: Radio Button Question

Page 6 of 14

Incorporating elements from the natural environment in the children's outdoor play areas and landscaping is an important feature of the new Guyra Early Childhood Learning Centre.The following is a list of possible playground equipment and ideas

OPTIONS	AVG. RANK
Sandpit	5.51
Flower and vegetable garden	6.28
Timber balancing logs and steps	6.71
Cubby house	7.46
Tinker play area (recycled items for children to dismantle, explorand create new items)	re 7.63
Play kitchen	8.43
Natural rocks and dry riverbed	8.54
Slides	8.74
Water play area	8.83
Mud play area	9.47
Swingsets / spider web swing	9.59
Animal enclosure (for keeping chickens, ducks etc)	9.71
Climbing wall (low slope)	9.79
Bike track	10.26
Bridge	10.79
Play boat feature	11.35
Performance stage	11.74

Optional question (37 response(s), 0 skipped)

Question type: Ranking Question

Page 7 of 14

A key consideration during the planning process is that aspects of sustainable development are incorporated in the design, construction and running of the new Guyra Early Childhood Learning Centre.The following is a list of possible features which ...

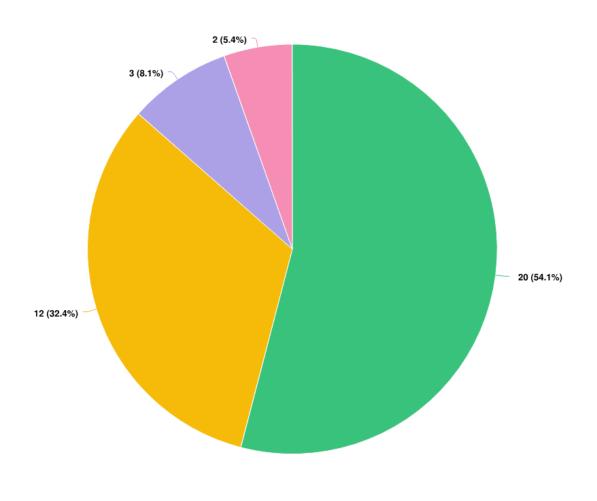
OPTIONS	AVG. RANK
Rainwater tanks	3.19
Passive solar design (for example, building orientation / site asp window placement)	ect / 3.92
Solar panels	4.00
Water saving taps and toilets	4.14
Double-glazed windows	4.62
Energy-efficient lighting	5.67
Recycling facilities	5.74
Energy-saving appliances	6.41
Composting facilities	6.85

Optional question (37 response(s), 0 skipped)

Question type: Ranking Question

Page 8 of 14

Council has been consulting with the Guyra Aboriginal Land Council and Banbai Buisness Enterprises to assist with incorporating Indigenous heritage and culture from the Guyra region in the design, construction and running of the new Guyra Early Chi...





Now thinking about some of the indoor educational features of the new Guyra Early Childhood Learning Centre, please rank how important the following are to you (1 being most important, 8 being the least important) You may rank some or all of the it...

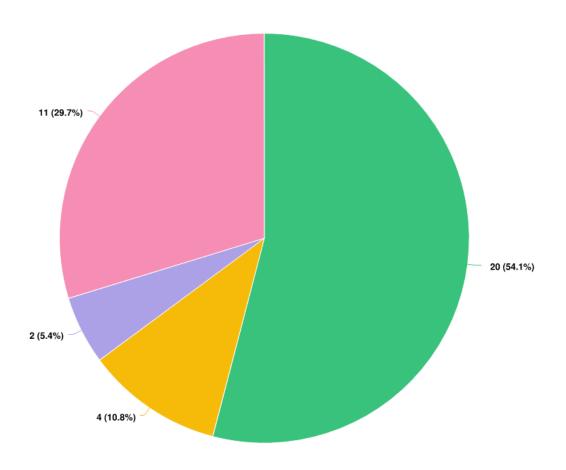
OPTIONS	AVG. RANK
Art and craft for creating and displaying	3.09
Reading nooks	3.85
Home corner (featuring timber play kitchen, dining table and charwashing machine for example)	irs, 3.86
Sensory resources	3.89
Music area with various instruments	4.46
Kitchen for supervised cooking and creating	4.83
Opportunities for role play and dress-ups	5.00
Age appropriate and supervised technology and digital devices	6.88

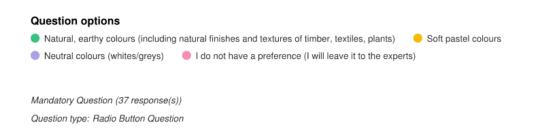
Optional question (35 response(s), 2 skipped)

Question type: Ranking Question

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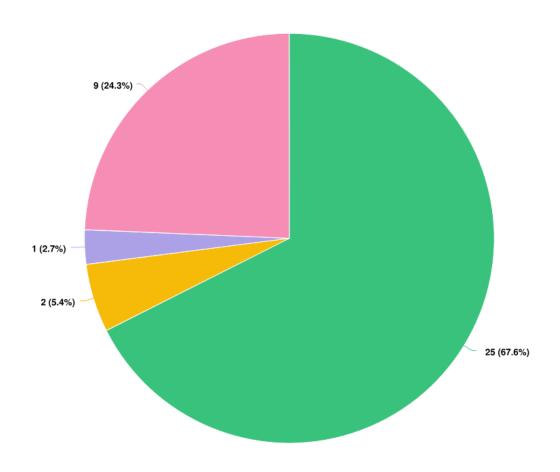
1. Which colour scheme and finish do you think is the most appropriate for the internal fit-out of the new Guyra Early Childhood Learning Centre?

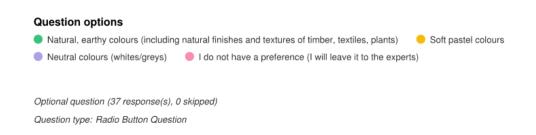




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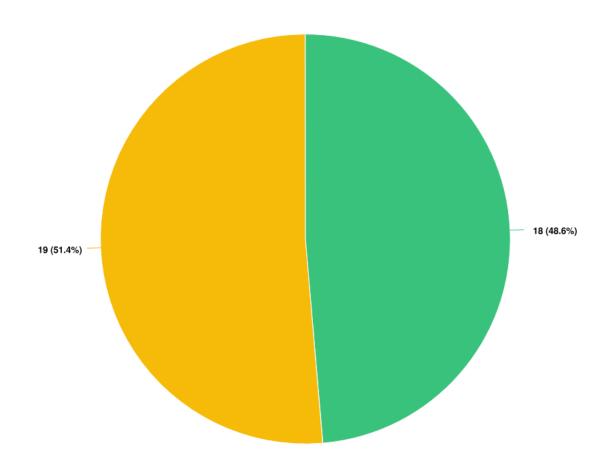
Which colour scheme and finish do you think is the most appropriate for the external facade of the new Guyra Early Childhood Learning Centre?





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Would you like to receive updates about the new Guyra Early Childhood Learning Centre development?

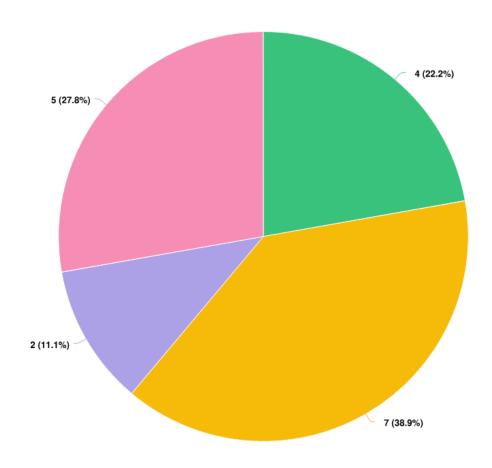




Question type: Radio Button Question

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How would you like to receive these updates? You may choose one or more options to receive updates.





Optional question (18 response(s), 19 skipped)

Question type: Radio Button Question

Page 14 of 14

Community survey extended answers

Are there any other playground elements or ideas you would like to see featured at the new Guyra Early Childhood Learning Centre?

- covered outdoor area for outdoor play on wet days
- The playground needs to encourage creative, imaginative and constructive play. It needs to
 have plenty of natural shade trees and natural grass. No man-made ground covers like
 synthetic grass and limit pavers and concrete. Essential that children are given a play-based
 learning environment that continually challenges and encourages children to play and
 explore.
- Trees. Vegetation plantings and hedges. Pathways with different textures ... pavers, crushed granite, stepping stones.
- cultural heritage
- · rest and quiet area
- While the focus on natural elements aligns with current policies, there must be consideration
 of the overall design and how these elements are related in the space to facilitate different
 types of play, promote safety, staff planning and accessibility. I would like to see particular
 consideration of under 3s outdoor spaces too. These EC outdoor texts I wrote would be very
 useful:
 - Little, H., Elliott, S. & Wyver, S. (Eds.) (2017). Outdoor learning environments: Spaces for exploration, discovery and risk taking in the early years. Sydney: Allen & Unwin. Elliott, S. (Ed.) (2008). The outdoor playspace: Naturally. Sydney: Pademelon Press.
- It is important to include spaces that are multi-levelled and separated for open-ended play by
 using plants and natural materials such as timber, rocks. Platforms with shelters or a canvas
 roof. Recycling water systems and tanks for children to access with tap to learn how to use
 responsibly in their water play. Minimal use of plastics unless recycled.
- grass

Do you have any other ideas about how the new Guyra Early Childhood Learning Centre could incorporate sustainable elements?

- · make the play area a bush playground
- consult with the Guyra Garden Club to design, plan and build a sustainable and gorgeous garden.
- education programs with children
- The garden could be produce for the local farmers market learning about sustainability. An
 outdoor kitchen to learn cooking.
- install energy and water meters to teach kids how much is being used. Also try to minimise single-use plastic.
- All of the above are critical and provide opportunities for learning. Building materials and furnishings need to be considered also, many new furnishings give off VOCs harmful to children. Curtains need to be roman blinds or similar to be close fitting to windows. These texts I have written would assist
 - Young, T. & Elliott, S. (2014). Ways of thinking, acting and relating about sustainability. Deakin West, ACT: Early Childhood Australia.
 - Elliott, S. (2014). Sustainability and the Early Years Learning Framework. Mt Victoria, NSW: Pademelon
 - Also check the NSWECEEN ECOSmart publication which aligns with the NQS and provides many examples of sustainable practices. https://eceen.org.au/
- In establishing the centre, alternative cleaning practices need to be considered too.
- Position the building to capture the natural sun and light. Include skylights in dark spaces to reduce the use of lights and support children with higher sensory needs. Include doorways that allow for outdoor/ indoor play simultaneously.
- ecological building materials

Unleash the opportunities

ARMID&LE Regional Council

www.armidaleregional.nsw.gov.au

Community survey extended answers

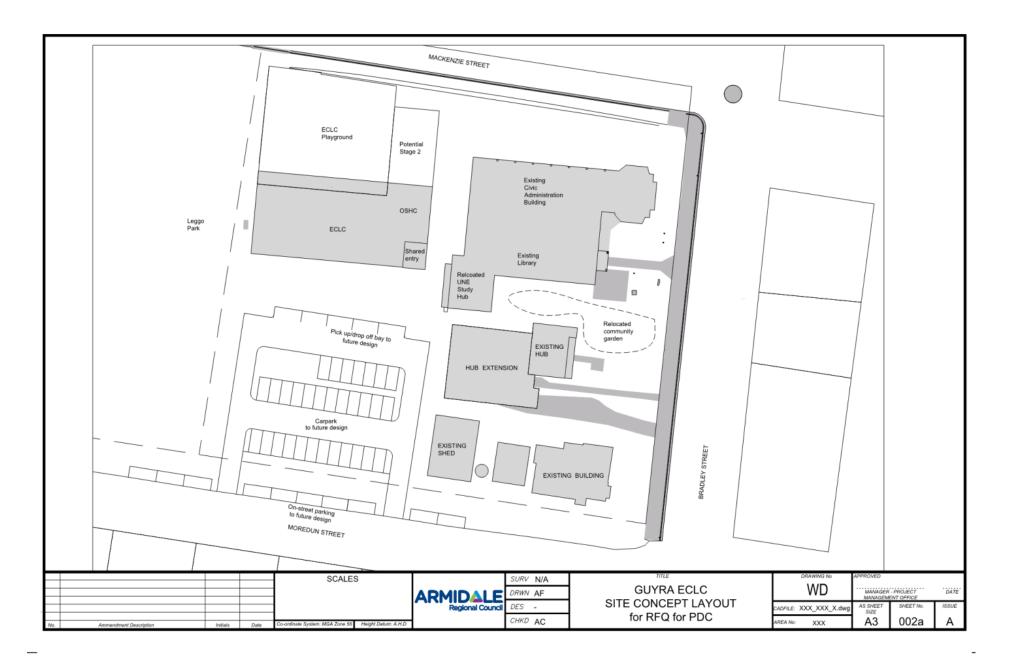
Do you have any ideas that could be used or adopted by the new Guyra Early Childhood Learning Centre to promote cultural awareness and inclusion?

- would be fantastic if Banbi had regular visits to talk, tell stories or do craft with the children.
- participation in NAIDOC Week
- teach the students an Aboriginal language and a variety of songs. Ensure that you employ Aboriginal staff.
- · employing staff from a variety of cultural backgrounds.
- · a dedicated Aboriginal liaison officer to incorporate bush tucker, growing foods etc
- I believe cultural awareness should be incorporated by use of natural elements plants, in play spaces, inspiring art elements and resources, not so much in using paint colour as that is tokenistic
- neutral warm colours only for painting the building. Bright colours are overstimulating to children.
- · foreign languages learning.

Do you have any other educational elements you would like considered to be incorporated in the internal design?

- quiet rest and sleep areas for all rooms
- · time-out and reading area
- ensure that you have a large variety of quality literature in every learning area. Reading to young children is so important.
- multiple spaces rather than just a rectangular indoor space. Rooms that can be used for many different uses.
- nature pictures like forests on the walls
- all of these areas are critical in an EC centre. Flexibility of space is important so changes in layout can be accommodated to respond to children's learning interests.
- effective pin board areas for display, ceiling hooks to hang screening, child-sized sinks for art/cooking etc in the room, child-level peekaboo-type windows for babies and toddler rooms.
- · moveable shelving to create internal spaces.
- · awareness of acoustics so consideration of floor type and furnishings, ceiling heights etc.
- · wet and dry flooring areas.
- spaces large enough to be able to make permanent learning areas, such as an art space and some that can be moved around to support child-led play.
- · basic concepts of maths and English to prepare kids for primary school.
- lots of reading and stories.
- no TV and devices

ARMIDALE Regional Council



Hi Alesva

I have made some adjustments to the plan to include the traffic data and recommended traffic flows.

Generally Moredun St is a low volume road with an average daily traffic of 116 vehicles per day (vpd). The majority of this traffic is cars or cars with trailers. There is an average of vehicles greater than or equal to Class 3 of 15 vpd. The breakdown of vehicles in each direction is shown on the plan.

My recommendation is that the traffic flows in the off street parking area in one direction, with an entry at the western end and a left only exit on the eastern end. I would also recommend the installation of a central median adjacent to the exit to enforce left only movement.

I have also shown the signage to be used on the plan. It may also be desirable to have No Entry signs on the carpark side of the entry to ensure that vehicles do not exit from this point. Pavement marking may also be required within the carpark to indicate the desired traffic flow.

It may be preferable to monitor traffic movements before implementing the central median and additional signage.

Please let me know if you need anything extra.

Regards

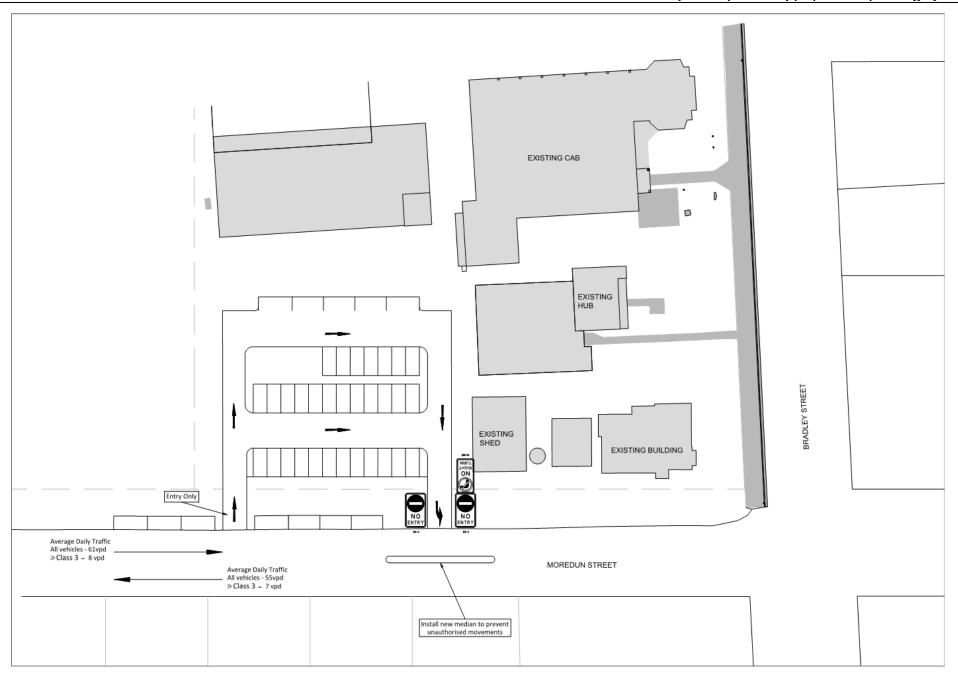
Graham Earl

Engineering Technical Officer

P 02 6770 3929 F 02 6772 9275 E gearl@armidale.nsw.gov.au W armidaleregional.nsw.gov.au 135 Rusden Street | PO Box 75A Armidale NSW 2350



INVESTARMIDALE.COM.AU



Briefing Note

Action Required Notation Only

File Number: ARC19/3619
Date: September 8, 2020

Attention: John Rayner

Copy: Leah Cook, Scot MacDonald, Darren

Schaefer

From: Sally Schofield, Coordinator People and

Community Services

Title: Disaster / Emergency Coordination

Overview:

Armidale Regional Council Local Government Area has, in recent history, been impacted by unprecedented hardship including drought, fire, flood and pandemic.

ARC plans and processes in dealing with these issues are largely inadequate for the diversity and complexity of rural, village and towns in our area.

Our inadequate knowledge of internal stakeholders, paths of communications and a distinct lack of knowledge and information about the processes, impacts and remedial paths in response and recovery create confusion and tension within the internal ARC staff. This also has impacts on our connectivity with individuals and communities seeking assistance in response and recovery.

Our Emergency Management Plan is both vague and generalised and does not provide the purposeful guidance for which such a document is developed or needed. Additionally ARC does not have a collaborative approach to disaster management.

Escalation pathways in disaster

State Emergency Operations Centre (SEOC)

Regional Emergency Management Committee (REMC)

- → Norther General Managers meeting (Ned Mozzell)
- → Health and Wellbeing Subcommittee (Sally Schofield)
- → Infrastructure Subcommittee
- → Business Subcommittee
- → Agricultural subcommittee

Local Emergency Management Committee (Ned Mozzell & Belinda Ackling)

The EMPlan is developed and tabled at the LEMC & REMC for adoption.

Standard Emergency Best Practice

Standard emergency best practice looks at four elements: Prevention, Preparedness, Response and Recovery.

ARC needs to consider the areas of prevention and preparedness in the space between disasters and incorporate those functions into our operations.

Response needs to be detailed in our EMPlan, BCP and PIRMP; specifically in relation to evacuation, places of safety and carriage between; our road networks.

Recovery is a substantially longer body of work. It is estimated that 25% of recovery will have taken place two years after the end of the event.

Connectivity to Community Strategic plan, Delivery Program and Operational Plan

- → E1 of the Community Strategic Plan Environment
- → E1.3 of the Delivery Program Community Work with local emergency management agencies and committees to plan for the management of natural disasters
- → Operational plan item -

Review current Business Continuity Plan in response to bushfires, drought and COVID-19 - \$50,000 Federal Bushfire Recovery Funding

Fund a temporary 12 month Drought and Resilience Officer to support local communities and agencies \$150,000 Federal Bushfire Fund

Key Issues:

- Emergency Management plan needs to be developed with area and incident specific information
- Business Continuity Plan needs to be reviewed (current plan is only partial and content is largely out of date)
- Establishment of ARC internal 'Emergency Coordination Team'
- Internal reporting loop guidelines
- Lack of comprehensive Pollution Incident Response Management Plan (PIRMP)
- Appointment of Community recovery Officer to coordinate ARC services and between recovery services

Key Decisions:

To establish the 'Emergency Coordination Team' recommended members:

- Local Emergency Management Officer (LEMO) Ned Mozzell
- Deputy Local Emergency Management Officer (dLEMO) Vacant
- Emergency Information Coordination (Agencies) Belinda Ackling
- People & Community Services Sally Schofield
- Communications vacant
- Finance, report, acquittal vacant

Emergency Management Plan (EMPlan) – To identify or provide resources; physical and personnel to review and develop an LGA wide appropriate EMPLAN

Business Continuity Plan (BCP) – To identify or provide resources; physical and personnel to review and develop a comprehensive BCP

Pollution Incident Response Management Plan (PIRMP) - To identify or provide resources; physical and personnel to review and develop a comprehensive PIRMP

Internal reporting loop guidelines for disaster situations - To identify or provide resources; physical and personnel to develop clear reporting pathways and systems

Timeframe Requirements:

The current bushfire season is active as of August 1, 2020. In 2019 the first bushfire disaster was declared on September 5. Engagement at all levels of emergency management remains ongoing from the 2019 fire season.

Emergency Coordination Team – Establish immediately

Internal reporting loop guidelines by disaster and area – establish process immediately

Emergency Management Plan review - commence immediately initially through the Emergency Coordination Team

Business Continuity Plan (BCP) – as soon as resources are identified

Pollution Incident Response Management Plan (PIRMP) – as soon as resources are identified



ARMIDALE Regional Council

ARMIDALE REGIONAL ABORIGINAL ADVISORY COMMITTEE

Held on

Wednesday, 26 August 2020 10am

at

Council Chambers

PRESENT:

Mr Steve Widders (acting Chair), Mr Tom Briggs, Mr Steven Briggs, Ms Jill Ahoy, Ms Regina Gordon, Ms Mavis Ahoy, Ms Mandy Cutmore, Mr Bruce Cohen, Ms Lisa Waters, Cyril Green (Executive Officer)

IN ATTENDANCE: Mr Scott Green (ARC)

WELCOME AND ACKNOWLEDGEMENT OF COUNTRY

- 1. APOLOGIES
- 2. CONFIRMATION OF PREVIOUS MINUTES

CONFIRMATION OF THE MINUTES OF THE ARMIDALE REGIONAL ABORIGINAL ADVISORY COMMITTEE MEETING HELD ON 24 JUNE 2020

RECOMMENDATION:

That the minutes be taken as read and be accepted as a true record of the Meeting.

- 3. DECLARATIONS OF INTEREST
- 4. BUSINESS ARISING
- **4.1 Aboriginal Naming Armidale Adventure Playground** *Ref: AINT/2020/28442 (ARC16/0605)*

RECOMMENDATION:

Scott Green Communications & Media Officer for ARC presented to the committee information from a survey which was conducted from 19 February to 18 March 2020.

The list of Aboriginal names on the survey were:

Yamaan - meaning creek (Gumbaynggirr)

Bilunnya - meaning bird (Anaiwan)

Bindarray - meaning river (Gumbaynggirr)

Lawunnya - meaning koala (Anaiwan)

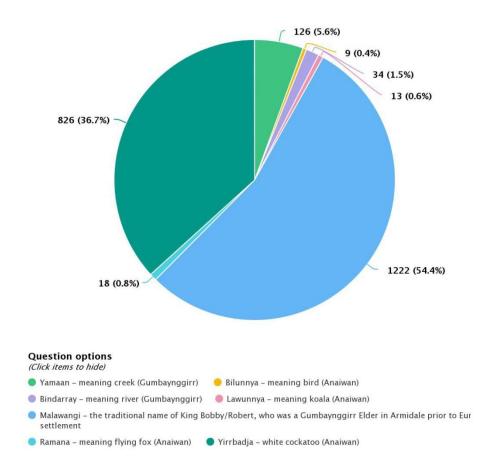
Malawangi - the traditional name of King Bobby/Robert, who was a Gumbaynggirr Elder in

Armidale prior to European settlement

Ramana - meaning flying fox (Anaiwan)

Yirrbadja - white cockatoo (Anaiwan)

Results from the survey:



The committee discussed the results and agreed that the committee should make a recommendation to Council supporting an Aboriginal name.

Committee member Mavis Ahoy gave a short history of Malawangi and his connection to Armidale citing historical events that have been recorded and that his descendants are still in Armidale today.

Chair Steve Widders stated that if things don't change then the Aboriginal community miss the opportunity to move forward.

Committee member Tom Briggs stated that if the committee could not support an Aboriginal name then the possibility that park could be called Curtis Park playground was an alternative

that Council could look at. He agreed that an Aboriginal name should be recommended and that the survey results speak for it's self.

Committee member Lisa Waters inquired whether information was available to indicate where the respondents from the survey were from, which postcode they originated from. She also cited another committee's decision to wait and not utilise either Anaiwan or Gumbaynggirr names until further clarification on traditional ownership.

Committee member Mavis Ahoy moved a motion and was seconded by committee member Regina Gordon:

Motion: "That the Aboriginal Advisory Committee endorses Malawangi as the Aboriginal name for the playground at Curtis Park".

Chair Steve Widders called for a vote on the motion; Five voted for the motion with three abstaining from voting. The motion was carried.

A second motion was moved by Lisa waters and seconded by Jill Ahoy:

Motion: "The park includes interpretative signage to explain the relevance of the name Malawangi as guided by the Aboriginal Advisory Committee".

Chair Steve Widders called for a vote on the motion; The motion was carried.

4.2 NAIDOC events

Ref: AINT/2020/28445 (ARC16/0605)

RECOMMENDATION:

The committee discussed the NAIDOC week dates of 8-15 November 2020. The committee was advised that a NAIDOC committee would be formed and plan for smaller events over the week to be compliant with current Covid 19 restrictions and plan for larger events if restrictions are eased.

- 5. CORRESPONDENCE
- 6. ADMINISTRATION REPORTS
- 6.1 Aboriginal Interagency meeting minutes

Ref: AINT/2020/28446 (ARC16/0605)

RECOMMENDATION:

The committee was advised that the boxing program run through PCYC was still operating. Wednesday and Friday mornings from 6:30am.

The Aboriginal interagency group will form a committee to co-ordinate NAIDOC activities for this year with a view of publishing a calendar of events for community to cover NAIDOC week.

7. GENERAL BUSINESS

7.1 Aboriginal Community Organisations

Ref: AINT/2020/28447 (ARC16/0605)

RECOMMENDATION:

The chair Steve Widders discussed having an Aboriginal Advisory committee meeting at the Armidale and region Aboriginal Cultural Centre and Keeping place. He would also like to invite the interim Administrator Viv May to attend the meeting. He stated that a number of Aboriginal organisations have been utilising the Keeping place and it would be an appropriate venue for the committee.

8. UPCOMING EVENTS

There being no further business the Chairman declared the meeting closed at 11:30am. .





ARMIDALE REGIONAL ABORIGINAL ADVISORY COMMITTEE

Held on

Wednesday, 26 August 2020 10am

at

Council Chambers

PRESENT:

Mr Steve Widders (acting Chair), Mr Tom Briggs, Mr Steven Briggs, Ms Jill Ahoy, Ms Regina Gordon, Ms Mavis Ahoy, Ms Mandy Cutmore, Mr Bruce Cohen, Ms Lisa Waters, Cyril Green (Executive Officer)

IN ATTENDANCE: Mr Scott Green (ARC)

WELCOME AND ACKNOWLEDGEMENT OF COUNTRY

- 1. APOLOGIES
- 2. CONFIRMATION OF PREVIOUS MINUTES

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RECOMMENDATION:

That the minutes be taken as read and be accepted as a true record of the Meeting.

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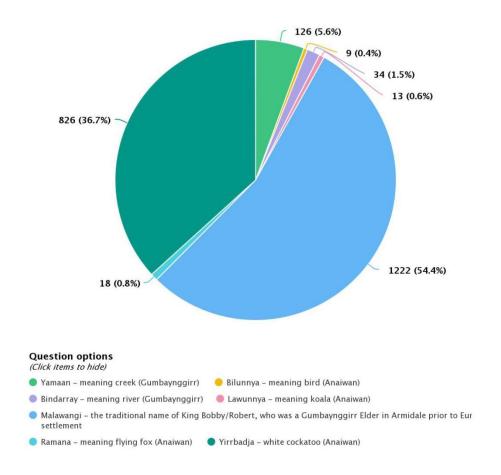
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Results from the survey:



The committee discussed the results and agreed that the committee should make a recommendation to Council supporting an Aboriginal name.

Committee member Mavis Ahoy gave a short history of Malawangi and his connection to Armidale citing historical events that have been recorded and that his descendants are still in Armidale today.

Chair Steve Widders stated that if things don't change then the Aboriginal community miss the opportunity to move forward.

Committee member Tom Briggs stated that if the committee could not support an Aboriginal name then the possibility that park could be called Curtis Park playground was an alternative

that Council could look at. He agreed that an Aboriginal name should be recommended and that the survey results speak for it's self.

Committee member Lisa Waters inquired whether information was available to indicate where the respondents from the survey were from, which postcode they originated from. She also cited another committee's decision to wait and not utilise either Anaiwan or Gumbaynggirr names until further clarification on traditional ownership.

Committee member Mavis Ahoy moved a motion and was seconded by committee member Regina Gordon:

Motion: "That the Aboriginal Advisory Committee endorses Malawangi as the Aboriginal name for the playground at Curtis Park".

Chair Steve Widders called for a vote on the motion; Five voted for the motion with three abstaining from voting. The motion was carried.

A second motion was moved by Lisa waters and seconded by Jill Ahoy:

Motion: "The park includes interpretative signage to explain the relevance of the name Malawangi as guided by the Aboriginal Advisory Committee".

Chair Steve Widders called for a vote on the motion; The motion was carried.

4.2 NAIDOC events

Ref: AINT/2020/28445 (ARC16/0605)

RECOMMENDATION:

The committee discussed the NAIDOC week dates of 8-15 November 2020. The committee was advised that a NAIDOC committee would be formed and plan for smaller events over the week to be compliant with current Covid 19 restrictions and plan for larger events if restrictions are eased.

- 5. CORRESPONDENCE
- 6. ADMINISTRATION REPORTS

6.1 Aboriginal Interagency meeting minutes

Ref: AINT/2020/28446 (ARC16/0605)

RECOMMENDATION:

The committee was advised that the boxing program run through PCYC was still operating. Wednesday and Friday mornings from 6:30am.

The Aboriginal interagency group will form a committee to co-ordinate NAIDOC activities for this year with a view of publishing a calendar of events for community to cover NAIDOC week.

7. GENERAL BUSINESS

7.1 Aboriginal Community Organisations

Ref: AINT/2020/28447 (ARC16/0605)

RECOMMENDATION:

The chair Steve Widders discussed having an Aboriginal Advisory committee meeting at the Armidale and region Aboriginal Cultural Centre and Keeping place. He would also like to invite the interim Administrator Viv May to attend the meeting. He stated that a number of Aboriginal organisations have been utilising the Keeping place and it would be an appropriate venue for the committee.

8. UPCOMING EVENTS

There being no further business the Chairman declared the meeting closed at 11:30am. .





ARTS, CULTURAL AND HERITAGE ADVISORY COMMITTEE

Held on

Thursday, 20 August 2020 4pm

at

Armidale Council Chambers

PRESENT: Chair Ms Caroline Downer (Arts NW), Ms Susie Dunn (Community Member), Ms Rachael Parsons (NERAM), Ms Tess Cullen (Armidale Art Gallery), Ms Susanne James (NECOM), Ms Sophie Masson (NEWC).

IN ATTENDANCE: Mr Viv May (Interim Administrator ARC), Ms Hayley Ward (ARC).

1. APOLOGIES

Mr Andrew O'Connell (Hoskins Centre), Ms Aimee Hutton (ARC), Ms Jade Meddemmen (ARC).

2. CONFIRMATION OF PREVIOUS MINUTES -

CONFIRMATION OF THE MINUTES OF THE ARTS, CULTURAL AND HERITAGE ADVISORY COMMITTEE MEETING HELD ON 11 MARCH 2020

MOVED: Susie Dunn SECONDED: Rachael Parsons

That the minutes be taken as read and be accepted as a true record of the Meeting.

CARRIED.

3. DECLARATIONS OF INTEREST

NIL.

4. BUSINESS ARISING

ACTIONS	OFFICER	PROGRESS
Review the actions and timeline on the	Hayley	Reviewed action list provided to
Arts & Cultural Strategic Plan to better	W/Caroline D	committee members at the 20
reflect the amount of resourcing		August 2020 meeting
available and prioritise key focus areas		
Organise an opportunity to present to	Hayley W	Action suspended until new
the ELT/Management group of Council		Executive Leadership Team is
regarding the ACHAC's role and		recruited.
professional expertise		
Investigate ACHAC representation on the	Hayley W	Advised membership has been
Regional Growth and Place Activation		filled on the RGPPAC however the
Peak Advisory Committee.		chair can invite guest attendees.
Forward Cultural Mapping 2017	Hayley W	Sent with minutes 13 February
document to committee.		2020.
Develop a cultural data	Rachael P	Template to be forwarded to
collection/collation template		members to input data.
Investigate opportunities to research and	ACHAC	Draft Cultural Tourism Plan
promote the cultural history of the	working group	provided at 20 August 2020
region to promote cultural tourism.		committee meeting for feedback
Consider creating a promotional video of	ACHAC	Included in the Draft Cultural
regional arts, culture and heritage similar		Tourism Plan
to the Arts North West and We are the		
People of the Red Sunset.		
Development of marketing plan and	To be	
social media channel to promote	discussed at	
regional arts, culture and heritage	next meeting	

5. ADMINISTRATION REPORTS

5.1 Draft Cultural Tourism Strategic Plan **2020** - **2022** *Ref: AINT/2020/26881 (ARC16/0376)*

MOVED: Rachael Parsons SECONDED: Susanne James

That committee members consider a Draft Cultural Tourism Strategic Plan 2020 – 2022 after further inclusion from the Aboriginal community and ARC Tourism staff officers.

The following areas in the Draft Cultural Tourism Strategic Plan were identified as needing further development:

- Further input from the Aboriginal community and ARC Tourism department
- Armidale Art Gallery requested they be included in local cultural assets
- Tightening of competitive analysis
- Visitation data collection template to be included as attachment.
- **5.2** Creative Arts Small Grants Guidelines and Application *Ref: AINT/2020/26882 (ARC18/2517)*

MOVED: Susanne James SECONDED: Sophie Masson

That the Acting General Manager be invited to the next ACHAC meeting to further discuss the allocation of funds for a Creative Arts Small Grant.

CARRIED.

The Interim Administrator suggested due to the recommendation of increased transparency on community financial assistance grants the Acting General Manager be invited to the next ACHAC meeting for further discussion on the allocation of funds for a Creative Arts Small Grant and the development of guidelines to support the program.

5.3 Review of Cultural Strategic Plan actions

Ref: AINT/2020/26884 (ARC16/0485)

FOR NOTATION:

That the updates made to the Cultural Strategic Plan actions be noted.

ACTION: Members to provide feedback on orange actions in the Cultural Strategic Plan Action list.

- 6. GENERAL BUSINESS
- 6.1 The Dumaresq Creek Lands Masterplan will go on public exhibition 31 August 2020. Committee members are requested to provide any feedback on the plan to Hayley for collation and submission.

ACTION: Members to provide feedback for Dumaresq Creek Lands masterplan to Hayley for collation.

- 6.2 The Interim Administrator advised that the ToR for all ARC committees will be reviewed and streamlined to provide continuity across all committees.
- 6.3 The Interim Administrator advised that he resolved the following recommendation at 19 August Council meeting:
 - 1. Noting Financial Assistance Grants to individuals and community groups and wellness initiatives will total \$970,000 or approximately 5% of the ordinary rate yield in 2020/21 and demand greater community transparency; and
 - 2. Recognising that Council has a number of binding Memoranda of Understanding and agreements with recipients of financial assistance.
 - 3. Where not already established, appropriate Partnership Agreements be put in place subject to the following conditions:
 - i. The General Manager be delegated authority to approve payment of financial assistance up to \$9,999;
 - ii. Payments \$10,000 and above be submitted to Council for determination;
 - iii. Partnership agreements are to include the purpose of the grant or contribution, outline value for the ratepayer contribution, require appropriate accounting and audit controls be in place, recognise Council through appropriate means and require an acquittal report be provided to Council outlining what was achieved with the financial assistance received.

This may affect the future funding and support of organisations providing arts, culture and heritage programs.

There being no further business the Chairperson declared the meeting closed at 5.10pm.



REGIONAL GROWTH AND PLACE ACTIVATION PEAK ADVISORY COMMITTEE

Held on

Friday, 7 August 2020 8:00am

at

Function Room, Armidale Council Chambers 135 Rusden Street, Armidale

PRESENT: Paul Packham, Jim White, Bronwyn Pearson & Kevin Dupe

IN ATTENDANCE: Viv May, David Kerr, Scot MacDonald, Darren Schaefer, Scott Waterson & Melissa Hoult (minutes).

APOLOGIES Jess Webb and Mahalath Halperin

2. CONFIRMATION OF PREVIOUS MINUTES

CONFIRMATION OF THE MINUTES OF THE REGIONAL GROWTH AND PLACE ACTIVATION PEAK ADVISORY COMMITTEE MEETING HELD ON 9 JULY 2020

RECOMMENDATION:

That the minutes be taken as read and be accepted as a true record of the Meeting.

MOVED Scot MacDonald

SECONDED Jim White

- 3. DECLARATIONS OF INTEREST
 Paul Packham declared he was a member of the Uralla Audit and Risk Committee
- BUSINESS ARISING Nil

GENERAL BUSINESS

- Scot MacDonald welcomed everyone and introduced the Interim Administrator, Viv May and the Interim General Manager, David Kerr.
- Scott Waterson discussed the Terms of Reference. Viv May asked to defer the consideration of Terms of Reference and a Committee Chair until Council undertake a further review.
- Darren Schaefer gave a presentation on the branding of the Airport Business Park.
- Darren Schaefer gave a presentation on the branding of the Business Hub.
- Darren Schaefer updated the Committee on the recently announced Disaster Funding grant from the State Government and the \$2000 business grant applications process.
- Bronwyn Pearson gave an update on employment in the region.
- Scot MacDonald said that the NSW Government announced on Wednesday the "NSW Public Space Legacy Program" grant. ARC is eligible for \$3 Million in funding for shelf ready projects such as new or upgraded open and public spaces.

Action Items

- Darren Schaefer to reach out to Kevin Dupe, Jim White and Bronwyn Pearson to arrange a tour of the Business Hub.
- Darren Schaefer to report to Interim GM on process to distribute Business grants.

There being no further business the Chairman declared the meeting closed at 9:07am.

Date, time and location of next meeting TBA.



ARMIDALE Regional Council

TRAFFIC ADVISORY COMMITTEE

Held on

Tuesday, 8 September 2020 10am

at

Committee Room

In attendance

Committee Members:

Mr Hans Hietbrink (Rep. Member for Northern Tablelands) Snr Sgt Paul Caldwell (NSW Police) Mr Stefan Wielebinski (RMS)

Council Staff:

Mr Graham Earl (ARC Technical Officer)
Ms Belinda Ackling (Minute Taker)

Others:

- Apologies / Leave Of Absence
 Mr Ambrose Hallman (Manager Development and Regulatory Services), Mr Ian Chetcuti (Ranger)
- 2. Confirmation of Previous Minutes -

CONFIRMATION OF THE MINUTES OF THE TRAFFIC ADVISORY COMMITTEE MEETING HELD ON 4 AUGUST 2020

The Traffic Advisory Committee Recommends:

That the minutes were taken as read and be accepted as a true record of the Meeting

The Motion on being put to the vote was CARRIED UNANIMOUSLY.

- Declarations of Interest Nil
- 4. Business Arising
- **4.1** Business arising from the meeting held 4th August 2020*Ref: AINT/2020/29957 (ARC16/016* RECOMMENDATION:

That the actions taken from the meeting held 4th August 2020 be noted.

Noted

That the actions taken from the meeting held 4th August 2020 be noted.

The Motion on being put to the vote was CARRIED UNANIMOUSLY.

4.2 Donnelly Street Parking and Traffic Concerns *Ref: AINT/2020/04284 (ARC16/0168-5)*

The TfNSW representative advised as per the previous advice that the inspection and assessment of the O'Connor Catholic College School Zone in Donnelly Street identified there are currently no issues related to the school zone.

TfNSW will monitor the situation for a 12 month period , at 6 monthly intervals.

While advice has been forthcoming regarding the current construction of the gym, the actions for the off street parking area and monitoring of the Donnelly Street school zone will be placed on hold until works are completed.

TfNSW representative will make contact with resident to discuss the assessment.

Council respond to the residents previous letter to advise of current situation.

The Traffic Advisory Committee Recommends:

That the actions relating to the off street parking area and the monitoring of the Donnelly Street school zone be placed on hold until works at O'Connor Catholic College are completed.

The Motion on being put to the vote was CARRIED UNANIMOUSLY.

- 5. Special Event Reports
- 5.1 Special Event Transport Plan Armidale Triathlon Club for the 2019/20 event season Ref: AINT/2020/29856 (ARC16/0168-5)

The Traffic Advisory Committee Recommends:

That approval be granted for the routes provided by the Armidale Triathlon Club Wednesday 18th September 2020and concludes 21st March 2021, consisting of a cycle course from The Armidale School grounds via the southern gate into Kennedy St, left turn into Kentucky Street, right turn into Long Swamp Road then proceeding out along Long Swamp Road, returning to the school via the same route, and then followed by laps around The Armidale School, be approved in accordance with the submitted Transport Management Plan.

The Motion on being put to the vote was CARRIED UNANIMOUSLY.

- 6. Correspondence
- **6.1** Kempsey Road Transport Management Plan Ref: AINT/2020/30506 (ARC16/0168-5)

The Traffic Advisory Committee Recommends:

That Council endorse the restriction of "Light 4 wheel Drive only vehicles" on the Kempsey Road between Raspberry Rd and Five Day Creek.

The Motion on being put to the vote was CARRIED UNANIMOUSLY.

6.2 Request for No Stopping on Donnelly, Faulkner StreetRef: AINT/2020/30515 (ARC16/0168-

The Traffic Advisory Committee Recommends:

That the No Stopping be extending west 25m on the northern side of the Donnelly, Faulkner Street intersection to provide a clear line of sight.

The Motion on being put to the vote was CARRIED UNANIMOUSLY.

6.3 Request to move adjust the 100km zone on Bundarra RoadRef: AINT/2020/29966 (ARC16/

The Traffic Advisory Committee Recommends:

That the request to consider adjusting the 100km zone on Bundarra Road be referred to TfNSW for investigation.

The Motion on being put to the vote was CARRIED UNANIMOUSLY.

6.4 Request to extend the No stopping in Taylor Street at the intersection with

Dumaresq Street. Ref: AINT/2020/29968 (ARC16/0168-5)

The Traffic Advisory Committee Recommends:

That the No Stopping on the eastern side of Taylor Street at the intersection with Dumaresq Street be extended by 10m.

The Motion on being put to the vote was CARRIED UNANIMOUSLY.

6.5 Traffic concerns for the Girraween precinct on Queen Elizabeth DriveRef: AINT/2020/304.

The Traffic Advisory Committee Recommends:

- a) That a number of visual enhancements be undertaken at the Queen Elizabeth Drive pedestrian crossing.
 - i. That "Stop and Look" stickers be installed at either end of the pedestrian crossing.
 - ii. That the pedestrian crossing and associated zigzags be repainted in thermo plastic.
 - iii. That the pedestrian blisters be highlighted to provide a better visual.

The Motion on being put to the vote was CARRIED UNANIMOUSLY.

7. General Business

7.1 Police General Business Report

Ref: ARC16/0168

Police requested that an inspection be conducted for the intersection of Ash Tree Drive and Oak Tree Drive as drivers are cutting the corner.

If required a further report will be provided to a future Traffic Advisory Committee meeting with recommendations.

7.2 TfNSW General Business Report

Ref: ARC16/0168

- The Super school will be opening in October and a request has come from developers for the installation of the associated pavement paint work - will discuss with Graham off line.
- Fatal crash data will now be forward to the Traffic officer for advise, funding, potential modifications.

Ebor traffic improvements – TfNSW will attend the next LAC meeting to discuss the
proposed safety initiatives to improve the compliance with speed and safety wich will
include new speed counters around the installation of improvements to monitor their
success.

There being no further business the Chairman declared the meeting closed at 11.30am.





ARMIDALE REGIONAL ABORIGINAL ADVISORY COMMITTEE

Held on

Wednesday, 26 August 2020 10am

at

Council Chambers

PRESENT:

Mr Steve Widders (acting Chair), Mr Tom Briggs, Mr Steven Briggs, Ms Jill Ahoy, Ms Regina Gordon, Ms Mavis Ahoy, Ms Mandy Cutmore, Mr Bruce Cohen, Ms Lisa Waters, Cyril Green (Executive Officer)

IN ATTENDANCE: Mr Scott Green (ARC)

WELCOME AND ACKNOWLEDGEMENT OF COUNTRY

- 1. APOLOGIES
- 2. CONFIRMATION OF PREVIOUS MINUTES

CONFIRMATION OF THE MINUTES OF THE ARMIDALE REGIONAL ABORIGINAL ADVISORY COMMITTEE MEETING HELD ON 24 JUNE 2020

RECOMMENDATION:

That the minutes be taken as read and be accepted as a true record of the Meeting.

- 3. DECLARATIONS OF INTEREST
- 4. BUSINESS ARISING
- **4.1** Aboriginal Naming Armidale Adventure Playground *Ref: AINT/2020/28442 (ARC16/0605)*

RECOMMENDATION:

Scott Green Communications & Media Officer for ARC presented to the committee information from a survey which was conducted from 19 February to 18 March 2020.

The list of Aboriginal names on the survey were:

Yamaan - meaning creek (Gumbaynggirr)

Bilunnya - meaning bird (Anaiwan)

Bindarray - meaning river (Gumbaynggirr)

Lawunnya - meaning koala (Anaiwan)

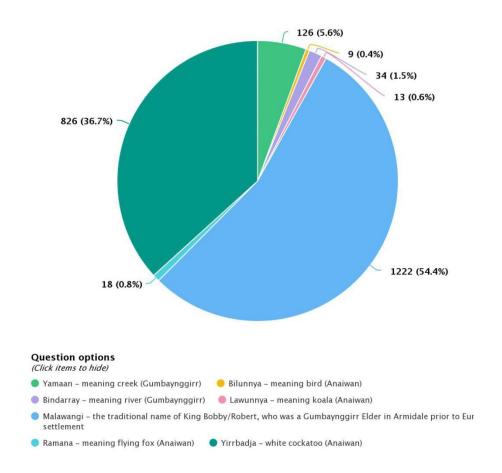
Malawangi - the traditional name of King Bobby/Robert, who was a Gumbaynggirr Elder in

Armidale prior to European settlement

Ramana - meaning flying fox (Anaiwan)

Yirrbadja - white cockatoo (Anaiwan)

Results from the survey:



The committee discussed the results and agreed that the committee should make a recommendation to Council supporting an Aboriginal name.

Committee member Mavis Ahoy gave a short history of Malawangi and his connection to Armidale citing historical events that have been recorded and that his descendants are still in Armidale today.

Chair Steve Widders stated that if things don't change then the Aboriginal community miss the opportunity to move forward.

Committee member Tom Briggs stated that if the committee could not support an Aboriginal name then the possibility that park could be called Curtis Park playground was an alternative

that Council could look at. He agreed that an Aboriginal name should be recommended and that the survey results speak for it's self.

Committee member Lisa Waters inquired whether information was available to indicate where the respondents from the survey were from, which postcode they originated from. She also cited another committee's decision to wait and not utilise either Anaiwan or Gumbaynggirr names until further clarification on traditional ownership.

Committee member Mavis Ahoy moved a motion and was seconded by committee member Regina Gordon:

Motion: "That the Aboriginal Advisory Committee endorses Malawangi as the Aboriginal name for the playground at Curtis Park".

Chair Steve Widders called for a vote on the motion; Five voted for the motion with three abstaining from voting. The motion was carried.

A second motion was moved by Lisa waters and seconded by Jill Ahoy:

Motion: "The park includes interpretative signage to explain the relevance of the name Malawangi as guided by the Aboriginal Advisory Committee".

Chair Steve Widders called for a vote on the motion; The motion was carried.

4.2 NAIDOC events

Ref: AINT/2020/28445 (ARC16/0605)

RECOMMENDATION:

The committee discussed the NAIDOC week dates of 8-15 November 2020. The committee was advised that a NAIDOC committee would be formed and plan for smaller events over the week to be compliant with current Covid 19 restrictions and plan for larger events if restrictions are eased.

- 5. CORRESPONDENCE
- 6. ADMINISTRATION REPORTS

6.1 Aboriginal Interagency meeting minutes

Ref: AINT/2020/28446 (ARC16/0605)

RECOMMENDATION:

The committee was advised that the boxing program run through PCYC was still operating. Wednesday and Friday mornings from 6:30am.

The Aboriginal interagency group will form a committee to co-ordinate NAIDOC activities for this year with a view of publishing a calendar of events for community to cover NAIDOC week.

7. GENERAL BUSINESS

7.1 Aboriginal Community Organisations

Ref: AINT/2020/28447 (ARC16/0605)

RECOMMENDATION:

The chair Steve Widders discussed having an Aboriginal Advisory committee meeting at the Armidale and region Aboriginal Cultural Centre and Keeping place. He would also like to invite the interim Administrator Viv May to attend the meeting. He stated that a number of Aboriginal organisations have been utilising the Keeping place and it would be an appropriate venue for the committee.

8. UPCOMING EVENTS

There being no further business the Chairman declared the meeting closed at 11:30am. .

MINUTES OF THE ORDINARY MEETING OF THE NEW ENGLAND TABLELANDS (NOXIOUS PLANTS) COUNTY COUNCIL HELD IN THE URALLA SHIRE COUNCIL CHAMBERS ON TUESDAY, 25 AUGUST 2020 COMMENCING AT 8:33AM.

PRESENT: Councillor M. Dusting - Chairperson, Councillor S. Kermode and Armidale Regional Council Administrator Viv May by video link.

<u>IN ATTENDANCE</u>: General Manager, Mr John Duggan, Senior Biosecurity Officer, Mr James Browning

APOLOGIES:

Nil

DECLARATIONS OF INTEREST

There were no declarations of interest.

CONFIRMATION OF MINUTES OF THE ORDINARY MEETING HELD ON TUESDAY 16 JUNE 2020.

28/20 RESOLVED on the motion of Councillors May and Kermode that the Minutes of the Ordinary Meeting of the New England Tablelands (Noxious Plants) County Council held on 16 June 2020, copies of which have been distributed to all members, are taken as read and confirmed a true record.

BUSINESS ARISING FROM THE MINUTES OF THE ORDINARY MEETING HELD ON TUESDAY 16 JUNE 2020.

There were no matters arising.

CHAIRMAN'S REPORT

The Chair advised of the following:

- Firstly, thanks to Uralla Shire Council for hosting our meeting today.
- The meeting of Northern Tablelands Regional Weeds Committee to be held tomorrow has been cancelled mostly due to Covid 19 but also because we do not currently have a Chair after the resignation of Maria Woods. The next meeting will be held in November where a chair and executive will be elected. Congratulations to Councillor Kermode who has been nominated as the LLS representative on this committee.
- We have recently been advised that our proposal to include Glen Innes Severn Council as part of the County will be advertised soon. The delay has been primarily the result of Covid 19 as the proposal must be available for inspection at Council offices and many of these have been closed.

1

- The Local Government NSW conference is scheduled to be held in the Hunter Valley from 22 to 24 November 2020. The Chair and GM are registered to attend in accordance with Councils resolution.
- Our Annual Financial Statements are presented for adoption at this meeting.
 Once again we have achieved an excellent result with an operating surplus of \$94,000. Given the impact of Covid 19, this is an outstanding result. I want to place on record my thanks to the General Manager and staff for their dedication and commitment to achieving positive results for our Council.

1. INVESTED FUNDS REPORT as at 31st July 2020(ITEM 7.1.1)

29/20 RESOLVED on the motion of Councillors Kermode and May that:

- The report indicating Council's Fund Management position be received and noted.
- 2. The Certificate of the Responsible Accounting Officer be noted and the report adopted.

2. PEUNIARY INTEREST RETURNS FOR 2019/2020 (ITEM 7.1.2)

30/20 RESOLVED on the motion of Councillors Kermode and May that:

That Council formally records that the ordinary Returns of Interest required to be submitted by Councillors and the General Manager, for the period 1 July 2019 to 30 June 2020 have been submitted as required and have been tabled in accordance with the provisions of Section 450A of the Local Government Act 1993.

5. NEW ENGLAND WEEDS AUTHORITY- COMPLIANCE AND ENFORCEMENT POLICY AND PROCEDURES 03/17 (ITEM 7.1.3)

<u>31/20 RESOLVED</u> on the motion of Councillors Kermode and Murat that Council reaffirm the New England Weeds Authority, Compliance and Enforcement Policy and Procedures 04/17, as attached to the report.

6. NEW ENGLAND JOINT ORGANISATION (ITEM 7.1.4)

32/20 RESOLVED on the motion of Councillors May and Kermode that:

- NEWA accepts the offer of Associate membership of NEJO subject to there being no membership costs involved.
- 2. The chairperson liaise with the NEJO chair to attend the next NEJO meeting accompanied by the General Manager.

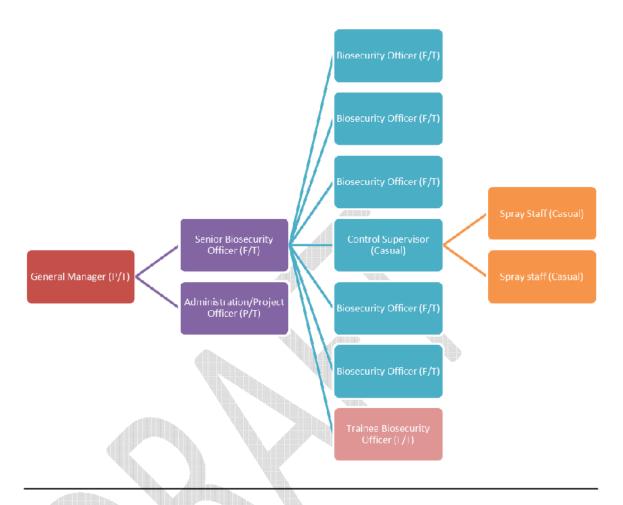
7. ORGANISATION STRUCTURE (ITEM 7.1.5)

33/20 RESOLVED on the motion of Councillors May and Kermode that:

 Council adopts the following staffing structure That the position be advertised as a full time position.

2

Attachment 1



2. The structure be reviewed in 2 years time.

7. EPIDEMIC/PANDEMIC POLICY (ITEM 7.1.6)

<u>34/20 RESOLVED</u> on the motion of Councillors Kermode and May that Council adopts the Pandemic Policy and associated operational plan with the following amendments.

- 1. That the disclaimer be removed
- That the reference to the World Health Organisation be changed to NSW Senior Medical Advisor.

7. ANNUAL FINANCIAL STATEMENTS (ITEM 7.1.7)

35/20 RESOLVED on the motion of Councillors Kermode and May that:

1. That the report on the Annual Financial Statements as at 30 June 2020 be received and adopted.

3

 That the signing of the Certificate under Section 413(2) (c) of the Local Government Act 1993, as detailed in the Attachments to the report, by the Chairperson, Deputy Chairperson and the General Manager/Responsible Accounting Officer be endorsed.

10. 2020/2021 WEEDS ACTION PROGRAM (ITEM 7.1.8)

<u>36/20 RESOLVED</u> on the motion of Councillors Kermode and May that the report on the 2020/2021 Weeds Action Program be received and noted.

11. MATTERS OF URGENCY

<u>36/20 RESOLVED</u> on the motion of Councillors Dusting and May that:

- That the letter received from the Hon Shelly Hancock, Minister for Local Government advising that the Authority's proposal to amend its constitution to vary its area of operations to include the local government area of Glen Innes Severn Shire is proceeding and to change the Authority's name to "New England County Council" be received and noted
- 2. That the Authority's representative on the Internal Audit and Risk Committee remain as one representative at this stage that being Councillor Kermode.

NEXT MEETING

The next meeting will be held on Tuesday, 20 October 2020 at 8.30 am at Walcha.

THERE BEING NO FURTHER BUSINESS THE CHAIR DECLARED THE MEETING CLOSED AT 9.30 AM.