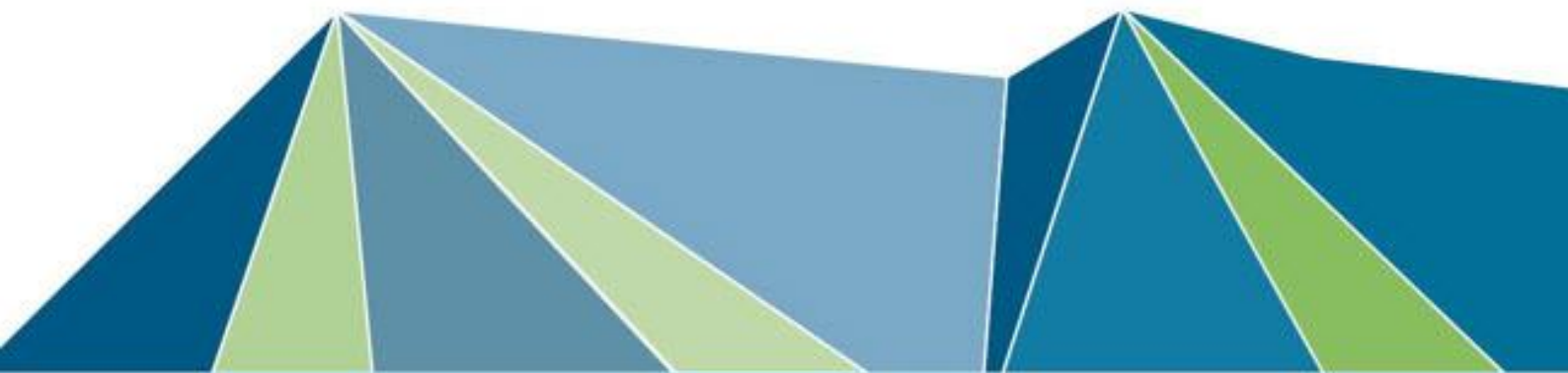


# ATTACHMENTS TO

## ***Ordinary Meeting Business Paper***

23 October 2025



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**Partnership Agreement  
Between  
Ballina Shire Council  
And  
Jali Local Aboriginal Land Council**

**AGREEMENT** made [to be updated]

**PARTIES** Ballina Shire Council of 40 Cherry Street, Ballina in the State of New South Wales  
(‘Council’)

**AND** Jali Local Aboriginal Land Council of 129 Tamar Street, Ballina in the State of New  
South Wales (‘JLALC’)

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### **PARTNERSHIP AGREEMENT**

#### **Introduction**

This Partnership Agreement has been developed as a practical way for the Council and Jali Local Aboriginal Land Council (JLALC) to set out a clear and consistent outcomes focused approach to working and engaging with each other for the purpose of supporting tangible and direct outcomes for Nyangbul culture, JLALC members, the local Aboriginal community and Council. It will provide a clear pathway to create opportunities to have meaningful conversations and build trusting relationships.

The Partnership has three key parts:

1. Engagement – commitments from both parties to approach engagement from a relational basis, in a consistent and meaningful way to achieve agreed outcomes.
2. Cultural Considerations – providing a framework to identify, understand and protect Nyangbul cultural values, both tangible and intangible, in the Ballina Shire.
3. Council Processes and Protocols – outlining how commitment to the partnership will translate to key decision-making and day-to-day operations.

#### **Purpose**

This Partnership Agreement:

Recognise Nyangbul people of the Bundjalung nation as the First People of the Ballina Shire and collectively are acknowledged as the traditional custodians of the land, waters and sky.

Demonstrates Council's acknowledgement that Nyangbul people and culture have been here since deep time and remains a vibrant community and culture to be protected and honored.

Acknowledges the importance of Nyangbul culture to all people of Ballina Shire.

Outlines the commitment of both Ballina Shire Council and the JLALC to engage in a meaningful and consistent way underpinned by respectful relationships.

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Provides clear pathways, systems, and a policy framework for the protection, conservation and management of Nyangbul culture as it relates to the purpose and objectives of Ballina Shire Council.

Outlines how the principles of this partnership will be upheld in Council's governance, decision-making and operations.

Outlines how the principles of this Partnership will be upheld by JLALC as an Aboriginal community-controlled organisation with the largest membership base in the Ballina Shire.

#### **Acknowledgement**

Ballina Shire Council:

1. Acknowledges all levels of government over time have not always worked effectively and respectfully with Aboriginal communities and organisations and to learn from the past to ensure a successful Partnership based on an approach of equity and social justice.
2. Acknowledges the JLALC has statutory requirements of how it governs and operates and may in addition to these requirements have obligations to ensure engagement and participation in decision making meets cultural protocols. This may mean some decisions take longer to finally reach.
3. Respects, appreciates and acknowledges the unique contributions of the JLALC, and the importance of ongoing engagement with the Aboriginal community.
4. Acknowledges the cultural knowledge of the Nyangbul people.

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5. Acknowledges that the JLALC and its recognised Nyangbul cultural knowledge holders have rights to their cultural knowledge and information, and this will be treated as their cultural and intellectual property. The Council will work with JLALC on how this knowledge and information may be shared or accessed.

Jali LALC:

1. Will work cooperatively with Council to further the aims of this Partnership Agreement.
2. Acknowledge the legislative and policy environment within which local governments operate.
3. Represent the interests of the JLALC and its members to ensure their voices are heard.
4. Assist the Council in the incorporation and recognition of Nyangbul culture into Council business.

#### **PART 1 Engagement**

Engagement between Council and the JLALC will be underpinned by key principles, developed in partnership, including:

- Value and respect of Nyangbul Culture
- Allow time for authentic engagement
- Include the JLALC in matters that directly fall within its statutory objectives and functions and involve JLALC in relevant projects.
- Consider advice from each other.
- Act with integrity and seek to build trust
- Be transparent and open with information and processes
- Listen, learn, and talk
- Delivery of our commitments

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- Consideration of each other's roles and responsibilities including in relation to JLALC members and the broader Ballina Shire Community.

Ballina Shire Council will:

1. give effect to the expression "*nothing about us without us*", by giving recognition to the JLALC rights to participation in wider public engagement addressing Nyangbul cultural matters,
2. engage with the JLALC at the concept stages and commencement of Council's works or development proposals to ensure cultural sensitivities and opportunities are understood and are factored into scope at the planning and design phase,
3. protect ICIP provided by the JLALC and respect where information and knowledge is given, manage it through effective systems and delegated responsibilities, and
4. prioritise the cultural, economic and social well-being of the Aboriginal community and the Nyangbul peoples' ongoing connection to Country that has never been ceded, in developing local strategic plans, growth management strategies, economic development plans and other initiatives for the Shire.

Jali LALC will:

1. facilitate engagement channels with the JLALC membership and where necessary support engagement with the broader local Aboriginal community, including:
  - a. providing recommendations of appropriate local Aboriginal organisations and groups with which to engage, and
  - b. disseminating Council engagement material to Jali LALC's membership and networks.
2. work cooperatively with Council to provide timely and meaningful input

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from the JLALC membership and where necessary the broader local Aboriginal community.

**PART 2 Cultural considerations**

*Aboriginal Cultural Knowledge and Indigenous Cultural and Intellectual Property (ICIP)*

Aboriginal Cultural Knowledge can be understood as the ways in which Aboriginal people regard and act out their relationships with each other, their lands and environments, and with their ancestors.

Cultural knowledge includes all aspects of cultural practices, traditional knowledge, and resources and knowledge systems developed by Indigenous people as part of their Indigenous identity.

It encompasses both tangible and intangible aspects of Aboriginal culture, including stories, songs, dances, art, languages, and traditional knowledge about medicines, bush foods, and ecological systems.

ICIP rights are based on the right to self-determination and are Aboriginal People's rights to their cultural knowledge and heritage.

They are collective rights in that the cultural expression and knowledge originate from a clan group and are passed on from generation to generation. Due to the continuing nature of Aboriginal culture, ICIP also includes items created based on Aboriginal cultural heritage.

There are times when we engage with the Aboriginal community to seek general feedback and, at times, we are seeking cultural knowledge. It is important that we are clear about what we are seeking and engage accordingly.

Council recognises ICIP rights and that Aboriginal people should determine what happens with their cultural knowledge, how it is used and who can access it.

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*Understanding cultural and community sensitivities*

There may be cultural and community sensitivities that need to be considered when determining engagement methods and ICIP.

Local recognition of Nyangbul peoples' cultural obligations, language, links to kinship and connection to Country is imperative.

We must acknowledge how we receive information, who we received the information from and how we are permitted to use the information (i.e. ICIP rights).

We should also determine how the Aboriginal community would like Council to store the information or whether data sovereignty for the JLALC is a preferred option (i.e ICIP rights).

*Connection to Country*

The JLALC and Nyangbul people's connection to Country is fundamental to their culture. The spiritual connection to land, waters and sky (referred to as Country) is an essential source of belonging and identity for Aboriginal people, as Country holds language and culture and Nyangbul people hold a kinship relationship with Country. Country, culture and kinship are symbiotic for Nyangbul people.

Connection to Country must be considered in Council's relationship to and dealings with JLALC and the Nyangbul community.

*Sorry Business*

Sorry business is a term used by Aboriginal people when there has been a death in the family and community. It relates to cultural ceremonies and rituals associated with the passing of family members, including immediate and extended family, or other persons within the community.

It is important to understand, acknowledge and respect that 'Sorry Business' is a sensitive cultural practice and those affected may require time to grieve and pay respect to those that have passed. This may mean business is on hold or deferred for a period.

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**Aboriginal Cultural Heritage**

Aboriginal culture is a living thing, comprising both the past and the present.

Aboriginal cultural heritage consists of places and items that are of significance to Aboriginal people because of their traditions, lore, customs, beliefs and history.

It is dynamic and can comprise both physical or intangible aspects, including the connections and sense of belonging that people have with the landscape and with each other.

Ballina Shire Council will:

1. continue to work with the JLALC to increase cultural awareness both within Council and the wider community,
2. work collaboratively with the JLALC to ensure cultural heritage information is kept up to date and is available to the wider Ballina Shire community as appropriate,
3. develop a framework with the JLALC, outlining the processes and procedures of the identification, mapping and management of Aboriginal cultural heritage, and
4. use this Partnership Agreement to guide development or review of significant policies, programs and development.

Jali LALC will:

1. work alongside Council and the NSW government to obtain improved awareness and management outcomes for Nyangbul culture,
2. advocate for and support those initiatives that protect and conserve Aboriginal sites and places, and
3. work with Council to address legislative requirements relating to cultural

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heritage where applicable to Council projects.

### **Background**

#### **Ballina Shire Council's Roles and Obligations**

Ballina Shire Council has an important role, as a land use manager and a consent authority in identifying, assessing and managing heritage objects and places in the local government area. Council also maintains and delivers a variety of infrastructure to the Ballina Shire community in accordance with legislative obligations, local government integrated planning and reporting requirements and Council resolutions.

Council primarily operates under the terms of the Local Government Act, with a range of other legislation and policy governing different aspects of Council's roles and functions.

#### **Jali Local Aboriginal Land Council's Roles and Obligations**

The Aboriginal Land Rights Act 1983 (ALRA) constitutes the Jali Local Aboriginal Land Council (JLALC). The objectives of the JLALC are set out under Part 5, Division 1, s51 of the Aboriginal Land Rights Act 1983 which states that, the objects of each Local Aboriginal Land Council are —

- (a) to improve, protect and foster the best interests of Aboriginal persons within the Council's area and other persons who are members of the Council, and
- (b) to relieve poverty, sickness, suffering, distress, misfortune, destitution and helplessness of Aboriginal persons within the Council's area.

The following are JLALC functions conferred or imposed on it by or under the ALRA and these are recognized in this Agreement.

- Land acquisition,

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- Land use and management,
- Aboriginal culture and heritage,
- Financial stewardship, and
- Other functions as prescribed by the regulations.

JLALC is required to develop and implement its member approved Community Land and Business Plan (CLBP) which provides strategic direction and priorities for implementation.

**PART 3 Council processes and protocols**

In furthering the purpose and principles of this Partnership Agreement, Ballina Shire Council will:

1. regularly engage with the JLALC board on matters relating to Aboriginal culture,
2. engage an Aboriginal cultural projects officer,
3. take steps to improve employment outcomes by increasing Aboriginal recruitment, retention and professional development,
4. increase and improve understanding, value and recognition of Nyangbul culture, history, knowledge and rights through cultural learning programs for Councillors and staff, and
5. progress implementation of the Action Plan and perform regular review and updates to the Action Plan based on ongoing communication and feedback from the JLALC.

Jali LALC will:

1. Assist Ballina Shire Council to engage with the JLALC board.
2. Engage with Council with respect to cultural knowledge and statutory processes in relation to Council's delivery of projects and programs.

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3. Assist Council to disseminate information regarding Council employment to JLALC members and the Nyangbul community.
4. Work with Council to establish and, where appropriate, deliver Nyangbul cultural learning programs for Councillors and staff.
5. Assist Council to implement and review the Action Plan where relevant

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**Partnership Action Plan**

| Action  | Deliverable  | Responsibility         |
|---|--|------------------------|
| <b>Council Governance</b>   |  |                        |
| 1. Regular engagement between Council and the Jali LALC board   | Regular Council staff attendance at meetings with Jali LALC board or other agreed meetings.  | Council<br>JLALC Board |
| 2. Engage an Aboriginal cultural projects officer within Council  | Aboriginal cultural projects officer on Council staff.   | Council                |
| 3. Improve employment outcomes by increasing Aboriginal recruitment, retention and professional development               | Improve employment outcomes by increasing targeted recruitment, employee percentage, retention and professional development of Aboriginal people | Council                |
| <b>Council Processes &amp; Policies</b>   |  |                        |
| 4. Increase Council staff awareness of Jali LALC's statutory objectives and functions                                     | Training provided for Council staff.   | Council<br>JLALC       |
| 5. Increase and improve understanding, value and recognition of Nyangbul culture, and shared local history, knowledge and | Review of cultural learning needs undertaken.<br>Aboriginal Cultural awareness training provided for staff and Councillors.                      | Council<br>Jali LALC   |

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| rights through cultural learning and promotion of a discrimination free workplace                                       | Update Council websites and intranet with information on Nyangbul culture and shared local history.<br><br>On Country cultural training provided to Council staff.<br><br>Review and implement the Diversity Council Australia's, Racism at Work Framework.                                     |                  |
| 6. Increase and improve the JLALC board and staff understanding and recognition of Council's roles and responsibilities | Training provided for JLALC board members and staff.  | Council<br>JLALC |
| 7. Demonstrate respect by observing cultural protocols  | Cultural Protocols Guide and educational resources, including guidance on Acknowledgement of Country and Welcome to Country.<br><br>Training of Council staff and implementation of the protocols guide.<br><br>Nyangbul Cultural acknowledgements are incorporated into key Council documents. | Council<br>JLALC |

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| 8. Embed respect for Nyangbul Country and culture throughout the organisation and promote to the community  | Develop and promote standardised practices and tools that promote respect including an accepted Acknowledgement of Nyangbul Country developed in consultation with JLALC and respected community members.<br><br>On Country cultural training provided to Council staff. | Council<br>JLALC |
| 9. Consult the JLALC at concept design stage of Council works   | Aboriginal consultation protocol.<br><br>Training on the protocol provided to Council staff involved in planning, designing and undertaking civil construction projects.   | Council<br>JLALC |
| 10. Review Council's Cemetery Management Policy to investigate a partnership between Council and JLALC for burial works at Wardell cemetery for Aboriginal community member | Cemetery Management Policy reviewed.   | Council<br>JLALC |

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| internments.  |   |                  |
| 11. Document consultation protocols expected for development applications   | Update the Community Participation Plan to identify Aboriginal community consultation requirements for private development.   | Council<br>JLALC |
| 12. Develop process for Bundjalung language naming and dual naming of streets, sites of cultural significance and infrastructure.                   | Adopt protocols for implementing Bundjalung language for naming, including dual naming. Significant public places are recognized by restoring their first and original Bundjalung name. | Council<br>JLALC |
| 13. Develop guidelines for inclusion of Aboriginal Place names in postal addresses for Council correspondence                                       | Protocol for inclusion of Aboriginal Place names  | Council<br>JLALC |
| <b>Cultural Heritage Mapping</b>  |   |                  |
| 14. Develop a standardised interpretation of definitions, clauses and mapping standards for proceeding with 'known' and 'predictive' mapping layers | Mapping protocols developed with JLALC and local community, and included within the Nyangbul Cultural Framework.  | Council<br>JLALC |

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| 15. Partner to develop educational signage protocols that allow appropriate signage at identified Cultural Heritage sites | Agree scope of signage and sites where it can be used.<br><br>Signs erected at agreed sites.   | Council<br>JLALC |
| 16. Identify a site and develop a concept plan for a Nyangbul Cultural Centre in Ballina Shire                            | Short-list of potential sites and preliminary design concepts reported.  | Council<br>JLALC |
| 17. Prepare a Management Plan for the East Ballina Aboriginal Place   | Project plan developed for Management Plan preparation in consultation with JLALC and relevant Aboriginal representatives. Operational framework for maintenance and public works in the area. | Council<br>JLALC |
| 18. Work together on communication for the celebration of significant national dates and events.                          | Communication of significant national dates and events reflect the diverse views of the community, e.g. Australia Day/Survival Day.  | Council<br>JLALC |
| 19. Develop a marine mammal carcass disposal agreement/position   | Position/Agreement developed.  | Council<br>JLALC |
| 20. Ensure effective communication on the   | Participate in Rebuild Steering Committee.   | Council<br>JLALC |

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| rebuild of Cabbage Tree Island.   |  |                  |
| 21. Develop Nyangbul Cultural Framework which outlines a process for Aboriginal cultural heritage mapping and use of the mapping, and an ICIP protocol. | Develop a Nyangbul Cultural Framework with the JLALC and local Aboriginal community. | Council<br>JLALC |

## 8.1 Aboriginal Partnership Agreement - Draft

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### EXECUTED AS AN AGREEMENT

|  |   |
|--|---|
| <b>SIGNED for BALLINA SHIRE COUNCIL</b> by<br>a duly authorised officer<br><br>Signature:<br>Title:<br>For: Ballina Shire Council<br>Date: | <b>SIGNED for JALI LOCAL ABORIGINAL<br/>LAND COUNCIL</b> by a duly authorised<br>officer<br><br>Signature:<br>Title:<br>For: Ballina Shire Council<br>Date: |
|--|---|

**POLICY NAME:** MONUMENTS AND MEMORIALS ON PUBLIC LAND

**POLICY REF:** M02

**MEETING ADOPTED:** 28 October 2021  
Resolution No 281021/18

**POLICY HISTORY:** 250517/21; 261115/31; 220911/25;  
251007/22



|          |  |          |
|----------|--|----------|
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### 1 OBJECTIVE

The objectives of this policy are:

- a) to preserve the amenity, safety, environment and cultural heritage of [public land](#) by managing the placement of private [memorials and monuments](#); and
- b) to provide guidelines on what memorials and monuments may be placed in public places and the process that needs to be followed to gain approval for them.

### 2 POLICY

#### 2.1 Memorials including Monuments, Plinths and Rocks with Plaques Located on Public Land

Such memorials including monuments, plinths and rocks with plaques will not be permitted on public land unless the person, event or location is of exceptional circumstances by the resolution of Council.

Commemorating deceased persons will not be allowed unless exceptional circumstances apply. To demonstrate exceptional circumstances the following criteria must be met:

- The deceased individual was a Ballina Shire community member making a substantial contribution to the community.
- The individual contribution was extraordinary and over and above what might reasonably be expected through paid employment or their voluntary contribution to the community, and that contribution stands out from others who may have also made a valuable contribution.
- There must be a clear association and strong significance to the site proposed.
- The individual has been deceased for at least one year to allow for appropriate development of historical perspective.
- The memorial satisfactorily addresses the sites safety, amenity, environmental, cultural heritage and planning values without causing impact or pollution.
- The Ballina Coastal Reserve will not be considered for these memorials.

#### 2.2 Memorial Seating

Memorial seats with plaques or plaques placed on existing seating not containing a memorial may be installed providing such seating is required and approved by Council.

Such memorial seating will require satisfactory assessment of the site's safety, amenity, environmental, cultural heritage and planning values without causing impact or pollution.

The Ballina Coastal Reserve will not be considered for memorial seating.

Such memorial seating is to be provided for at cost price to the applicant.

### 2.3 Trees

Council will consider applications for the planting of trees on public land. The location and species of the trees will be to Council's specifications. Trees will not be marked with plaques or non-biodegradable matter. Council will provide for the cost of trees with the applicant planting and maintaining care of the tree.

### 2.4 Roadside Memorials

Council approval is ~~not~~ required for the placement or creation of small roadside memorials. However, if a memorial is considered by Council or the Roads Authority to negatively impact upon the site's safety, amenity, environmental, cultural heritage or planning values or causing pollution then the memorial will **not be approved or may** be removed. The memorial may be removed without notification.

### 2.6 Application Process and Memorial Tenure

Detailed applications must be made in writing with a clear description of the proposed location for assessment. Applications must include information about the person(s) to be the subject of the memorial.

Unauthorised memorials including monuments, plinths, rocks with plaques, memorial seating, trees or pet commemorations will be removed.

Council does not guarantee retention of approved memorials in perpetuity on public land.

Installation of a memorial including monuments, plinths, rocks with plaques or memorial seating is based on a ten year tenure with the following exceptions which may reduce the tenure period:

- The location is to be redeveloped.
- The location's safety, amenity, environmental, cultural heritage or planning values have changed and are negatively impacted.
- The memorial has been vandalised and is no longer viable.

Installation of roadside memorials is based on a one year tenure.

If memorials are removed due to any of the reasons above all efforts will be made to identify, contact and advise relevant persons associated with the placement. Council cannot guarantee replacement of the memorial.

## 3 BACKGROUND

### 3.1 Memorials for Family Members

The placement of memorials such as rocks with plaques, plinths with plaques, seats with plaques or trees has in the past been carried out by residents without reference to Council, safety, the environment and cultural heritage. These memorials are generally placed to commemorate the passing or the life of a family member and are often placed along paths or in locations with views and high scenic amenity and environmental and cultural significance.

The placement of rocks, plinths and seats to commemorate the life of a family member may not have any significance to the broader community. However, the appearance of such memorials may also be offensive to other members of the community and existing aboriginal cultural heritage and can have the effect of creating a cemetery appearance on public land.

### 3.2 Roadside Memorials

Roadside memorials can take a number of forms but are generally a cross or rock with the name of the deceased on them, and there are generally flowers placed at the site with photographs.

Such memorials, if safely located, can be a timely reminder to other road users of the need to drive safely. This policy ~~does not seek to~~ requires applications for consent to install such memorials but does allow for the removal of a memorial if it is impacting safety, amenity, environmental, cultural heritage or planning values or causing pollution.

## 4 DEFINITIONS

|                                 |   |
|---------------------------------|---|
| <b>Council:</b>                 | Ballina Shire Council   |
| <b>Memorials and monuments:</b> | Structures made of concrete, marble or timber or the like, which have words inscribed onto them and may take on a variety of sizes and shapes. Headstones in cemeteries are an example of a memorial or monument. |
| <b>Plinths:</b>                 | Structures onto which plaques are attached. They may be made of concrete, rocks, marble or timber or the like.  |
| <b>Public land:</b>             | Land under the ownership or care and control of Council.  |

## 5 SCOPE OF POLICY

This policy applies to:

- a) Council employees
- b) Councillors
- c) Community members.

## 6 RELATED DOCUMENTATION

Related documents, policies and legislation:

- a) *Local Government Act 1993*
- ~~b) *Crown Lands Act 1989*~~
- c) *Crown Land Management Act 2016*
- d) *National Parks and Wildlife Act 1974*

## 8.3 Policy (Review) - Monuments and Memorials on Public Land

Ballina Shire Council

Monuments and Memorials on Public Land Policy

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- e) *Heritage Act 1977*
- f) *Biodiversity Conservation Act 2016*

### **7 REVIEW**

The Monuments and Memorials on Public Land policy will be reviewed at least every four years.

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Policy No M02



## Attachment 1

All Development Applications under assessment for a period greater than 90 days.

| DA No.   | Date Rec'd | Applicant   | Proposal  |
|----------|------------|---|---|
| 2023/270 | 15/09/2023 | Planners North                                    | The construction of a Commercial Premises development containing 11 tenancies (each with a ground floor and mezzanine), with an overall floor space of 1342m <sup>2</sup> , ancillary amenities and bin storage buildings, associated earthworks (filling), vehicular access/exit to Power Drive and Ballina Heights Drive, a car parking area containing 60 spaces, business identification signage, infrastructure works and landscaping – Ballina Heights Drive Cumbalum   |
| 2023/535 | 30/01/2024 | Kate Singleton<br>P/L & SJ<br>Connelly CPP<br>P/L | Erection of a new retail premises comprising a supermarket and bottle shop, associated bin enclosure, earthworks, infrastructure works, driveways, car parking spaces and the erection of a free standing multiple identification sign – Ballina Heights Drive Ballina  |
| 2024/91  | 22/07/2024 | Intrapac<br>Property Pty<br>Ltd                   | Bulk earthworks (cut and fill), vegetation removal and associated works as relating to the amended layouts for Stage 9 and 12A of DA 2016/184, including the erection of retaining walls, road formation, temporary sediment and erosions control basins, silt fencing, temporary drainage, vehicular shakedown points and other related site works. - 52 Albert Sheather Lane Cumbalum   |
| 2023/529 | 22/07/2024 | Intrapac<br>Property Pty<br>Ltd                   | Bulk earthworks (cut and fill), vegetation removal and associated works as relating to the amended layouts for Stage 8 of DA 2016/184, including the erection of retaining walls, road formation, temporary sediment and erosions control basins, silt fencing, temporary drainage, vehicular shakedown points and other related site works – 52 Albert Sheather Lane Cumbalum  |
| 2024/202 | 12/08/2024 | Ardill Payne &<br>Partners                        | The erection of a dwelling house and installation of a swimming pool/spa, associated earthworks (including building pad), vegetation removal and infrastructure works, including upgrades to Sneesbys Lane and a new vehicular access. The majority of works are to occur on a newly consolidated allotment (involving the Consolidation of Lots 1, 2, 3 and 4 DP 1048732 and Lots 133 and 203 DP 755626), with the new vehicular access to be constructed partially over the new consolidated lot, Crown Road Reserve and Lot 5 DP 1048732 |

| DA No.   | Date Rec'd | Applicant                    | Proposal   |
|----------|------------|------------------------------|--|
|          |            |                              | and an Asset Protection Zone for the development located partially within the new consolidated lot and Lot 5 DP 1048732. – Sneesbys Lane East Wardell  |
| 2024/248 | 29/08/2024 | Aurecon Australasia Pty Ltd  | Erection of two single-storey buildings and operation of an Information and Education Facility from Building 1 and ancillary café and retail shop from Building 2, and associated earthworks, vehicle access and parking, signage, landscaping and infrastructure works. – 110 Whites Lane Alstonville   |
| 2024/303 | 27/09/2024 | ELKN Pty Ltd                 | New dwelling, pool, shed, stables, horse paddock and tennis court. The proposal also seeks consent for ancillary items including earthworks, vegetation removal, the keeping of horses, gravel driveway extensions, fencing, onsite effluent disposal infrastructure and access roads – Lot 91 Empire Vale Road Empire Vale  |
| 2024/230 | 01/10/2024 | Town Planning Studio Pty Ltd | Development Application for the construction of 2 x new dwellings to create a dual occupancy (detached) development with ancillary vehicle access and parking, swimming pools, studio, water storage tanks and on-site sewage management system and the demolition of an existing dwelling – 82 Tims Lane Broken Head  |
| 2018/747 | 15/01/2025 | Ardill Payne & Partners      | To undertake a Torrens Title Subdivision and Boundary Adjustment Subdivision to create 17 x residential lots (ranging in area from 763m <sup>2</sup> to 4735m <sup>2</sup> ), one x residual lot (Proposed Lot 19 – area of 2.79ha), one x drainage reserve lot (area of 1736m <sup>2</sup> ), involving bulk earthworks, the construction of a new road and the installation of infrastructure services – 17 Millbrook Terrace Wollongbar<br><b>(Section 37)</b>                              |
| 2025/60  | 05/03/2025 | Planit Consulting            | Two lot Torrens Title subdivision to create 1 x 6,402m <sup>2</sup> Lot (Proposed Lot 1) and 1 x 6,649m <sup>2</sup> Lot (Proposed Lot 2). Construction of a mixed use development (Commercial/Residential) on Proposed Lot 1 comprising 3 retail premises, 5 food and drink premises and 17 shop top housing dwellings, and associated car parking, landscaping and infrastructure works, and subsequent Stratum subdivision and Strata Title subdivision – 21 Aureus Boulevard Skennars Head |
| 2025/82  | 02/04/2025 | Town Planning Studio Pty Ltd | Erection of a two-storey dwelling house, paddle court and associated demolition works, earthworks and infrastructure – 238 Old Byron Bay Road Newrybar   |

| DA No.   | Date Rec'd | Applicant                       | Proposal  |
|----------|------------|---------------------------------|---|
| 2025/110 | 22/04/2025 | Planit Consulting Pty Ltd       | To undertake a Torrens Title subdivision to create 1 x 6,365m <sup>2</sup> and 1 x 8.76ha allotments – 8 Byron Bay Road Lennox Head   |
| 2025/120 | 30/04/2025 | T Ryan                          | Alterations and additions to Unit 1 of dual occupancy comprising the conversion of the garage to a living area and storage area and erection of carport – 15 Allens Parade Lennox Head  |
| 2025/19  | 07/05/2025 | Baker Ryan Stewart              | Re-subdivision of two Torrens Title lots to create one x 40.90ha lot and one x 88.73ha lot – 13 Edward Place Knockrow – <b>Section 37</b>   |
| 2025/142 | 14/05/2025 | Technical and Further Education | Additions to Educational Establishment (TAFE) comprising the construction of a 'multi trades hub' building and associated demolition, earthworks, vegetation removal, infrastructure works and landscaping – 61 Sneaths Road Wollongbar   |
| 2024/243 | 16/05/2025 | Planzone Pty Ltd                | Two-unit hardware and building supplies complex, associated infrastructure works including driveway access from River and Kalinga Streets, car parking, stormwater management and landscaping works – 31 Kalinga Road West Ballina – <b>Section 37</b>  |
| 2025/141 | 21/05/2025 | Ardill Payne & Partners         | Three Lot Torrens Title subdivision to create 1 x 839m <sup>2</sup> Lot, 1 x 809m <sup>2</sup> Lot and 1 x 801m <sup>2</sup> Lot and associated vegetation removal, earthworks, road construction and civil works – 26-30 Fitzroy Street Wardell  |
| 2025/156 | 30/05/2025 | A Timms                         | Erection of shed and associated earthworks, retaining walls and vegetation management works – 6 Nelson Chase Tuckombil  |
| 2022/345 | 03/06/2025 | BRS Northern Rivers Pty Ltd     | Four-Lot Community Title Subdivision of two existing Torrens Title Lots to create one x Community Association Property Lot (driveway access), three x Residential Lots (areas of 1449m <sup>2</sup> , 1217m <sup>2</sup> and 1908m <sup>2</sup> ) and associated infrastructure and servicing works and vegetation management works comprising the removal of 18 trees – 54 Greenfield Road Lennox Head – <b>Section 37</b> |
| 2025/29  | 04/06/2025 | Paul R Gray Architect Pty Ltd   | Erection of a dwelling house, swimming pool, attached garage, detached shed, and associated vegetation removal, earthworks, retaining walls and infrastructure – 21 Nautilus Crescent Lennox Head – <b>Section 37</b>   |
| 2024/323 | 04/06/2025 | Newton Denny Chapelle           | Erection of four (4) additional sheds, civil works including driveway, carparking, earthworks, signage and stormwater management – 66 Teven Road West Ballina – <b>Section 37</b>   |

| DA No.   | Date Rec'd | Applicant                    | Proposal   |
|----------|------------|------------------------------|--|
| 2025/174 | 06/06/2025 | Newton Denny Chapelle        | Alterations and additions to dwelling within Multi Dwelling Housing development – 2/53 Gibbon Street Lennox Head   |
| 2025/172 | 10/06/2025 | L Houghton                   | Construction of a dwelling house to create a detached dual occupancy development and carport and ancillary earthworks and on-site sewage management system – 122 Alstonvale Road Alstonvale  |
| 2025/183 | 13/06/2025 | Harbour Planning Pty Ltd     | Removal of existing structure and construction of water recreation structure comprising concrete boat launching ramp, jetty, walkway and pier-supported pontoon – 1 Pimlico Island Pimlico Island  |
| 2025/185 | 13/06/2025 | Harbour Planning Pty Ltd     | Demolition/removal of existing structures and construction of water recreation structure comprising concrete boat launching ramp, pedestrian access walkway and ramp, and pier-supported pontoon – 1 Pimlico Island Pimlico Island   |
| 2025/160 | 16/06/2025 | Ardill Payne & Partners      | Alterations and Additions to the Recreation facility (outdoor)/Registered Club and reconfiguration of associated car parking and access arrangements, with works being undertaken in 2 stages – 10 Stewart Street Lennox Head  |
| 2025/126 | 17/06/2025 | K Daley                      | Demolition of an existing restaurant and construction of a two-storey dwelling house, and associated earthworks, retaining walls, vegetation removal (2 x tuckeroos) and ecological works – 23 Compton Drive East Ballina – <b>Section 37</b>  |
| 2025/163 | 20/06/2025 | Town Planning Studio Pty Ltd | Construction of a new two storey dwelling with ancillary vehicle access and parking, swimming pool, water storage tanks and on-site sewage management system; Use of alterations and additions an existing rural workers dwelling including the installation of a carport and plunge pool; Construction of a farm shed; and Decommissioning of the original dwelling – 727 Hinterland Way Newrybar |
| 2025/198 | 20/06/2025 | Walker Projects Pty Ltd      | Construction of a dual occupancy (detached), carports, ancillary earthworks, retaining walls, landscaping and infrastructure works and subsequent Strata Title subdivision – 6 Green Street Alstonville  |
| 2023/252 | 23/06/2025 | Planners North               | Torrens Title Subdivision to create 10 new residential lots (ranging in area from 603m <sup>2</sup> to 1,322m <sup>2</sup> ) and one drainage reserve lot (1,389m <sup>2</sup> ), including earthworks, vegetation management works, construction of acoustic barrier/earth mound, infrastructure and servicing works – Greenwood Place Lennox Head – <b>Section 37</b>                            |

| DA No.   | Date Rec'd | Applicant                   | Proposal   |
|----------|------------|-----------------------------|--|
| 2024/389 | 25/06/2025 | S McGarry                   | Proposed development comprising the following stages; Stage 1 - Demolition of an existing dwelling, construction of a shed to be used for temporary accommodation, retaining wall and driveway<br>Stage 2 – New dwelling, swimming pool, associated infrastructure and decommission of the temporary dwelling to a shed – 96 Old Byron Bay Road Newrybar – <b>Section 37</b> |
| 2025/209 | 30/06/2025 | BRS Northern Rivers Pty Ltd | Strata Title Subdivision of a residential flat building, and associated building upgrades – 17 Seaview Street East Ballina   |

## **Community Donations Application Form 2025/26**

### **Name of Organisation**

We are the Ballina General Cancer Support Group, welcoming both, females and males as well as their carers affected by this challenging disease.

### **Contact Person Name**

Gabi Enright

### **Project Description**

Hire of BISC Meeting Room during 2025/26 for General Cancer Support Group Meetings

### **Is your organisation located in the Ballina Shire Council Local Government Area?**

Yes

### **Is your Organisation a 'Not-for-Profit'?**

Yes

### **Is your Organisation GST registered?**

No

### **Describe the activity this donation would be used for**

The aim of the Group is to provide a safe, supportive and friendly environment for people to share their feelings and emotions and discuss how it has affected themselves, their family and friends around them and their life in general.

### **How will the project / activity benefit the community?**

It allows people to connect with other Cancer Patients and Carers and we always go for lunch after the meeting to relax, shake off our burdens a little, share more positive things happening in our life and have a laugh.

### **What amounts of your Organisations own funds are your spending on the activity?**

None – Our Group has no other spending, apart from the cost of the Meeting Room

**What donation amount are you requesting from Council?**

\$624

**Have you applied for any other funding sources?**

No

**Did you receive a Community Donation for the 2024/25 financial year?**

Yes

**Describe your organisation's financial position:**

Our Group has no ABN Number; therefore there is no fundraising, donations and no other income.

I certify that the information given in this document is true and correct. On behalf of the organisation I represent, I have read and agree to adhere to the Donations - Financial Assistance for Community Groups Policy

With best regards

Gabi Enright

Applicant signature and date



25/06/2025

Subject: Request for Pool Passes to support inclusion and Wellbeing for Adults with Disabilities

Dear Ballina Shire Council,

My name is Rachel Ralph and I coordinate the Life skills Program at Northcott Ballina, Supporting Adults with disabilities to live active, Connected and meaningful lives in our community.

I am writing to kindly request your consideration in providing complimentary annual pool passes for our Life's Skills Customers. Swimming offers significant physical and mental health benefits, particularly for individuals with disabilities it support gentle exercise, reduces stress, improves mobility, and offers a safe and inclusive space for social interaction and community engagement.

For many of our customers, regular access to the pool helps them build confidence, increase independence, ad participate in mainstream community activities. It also provides carers and support staff with valuable opportunities to promote healthy routines and wellbeing outcomes in line with NDIS goals.

We would be grateful for the opportunity to collaborate with the council in making aquatic facilities more accessible and inclusive for people with disability. This support would greatly enhance the quality of life for our customers and reinforce the councils commitment to inclusion and community wellbeing.

Please let me know if we could meet to discuss this further or if there is a formal process for applying for support. We Would be more than happy to provide further details about our program or how this initiative could be implemented.

Thank you for your time and consideration.

Warm Regards

Rachel Ralph

5/26 – 54 River Street, Ballina NSW 2478  
PO Box 30, Ballina NSW 2478

P (02) 6620 6600 F (02) 6686 5891  
E [ballina@northcott.com.au](mailto:ballina@northcott.com.au)  
[www.northcott.com.au](http://www.northcott.com.au)

The Northcott Society ABN 87 302 064 152 ACN 000 022 971



Hi Caroline,

Thanks for getting back to me, and no worries about the delay.

Per your request, please find details below:

If possible we 20 x multi visit passes, the passes are for adults with disability who attend Northcott Ballina Life Skills program at 14 Martin St Ballina.

We support approximately 20 Customers per week the passes would be used by customers during planned health, fitness and community access activities. Where required, a support worker will accompany the customers ( we are not seeking passes for staff use as your policy allows carers to enter free as a companion).

We would be attending the Ballina War Memorial Pool, the Donation would remove a cost barrier for customers on limited incomes and allow us to deliver regular, structured swimming sessions that support mobility, fitness, social connection and water safety.

About Northcott we are a not-for-profit disability service provider. Our Ballina life skills program supports adults with disability to build independence and participate in community activities ( exercise, craft, cooking, bowling, music/dance, community access, ect. Services are primarily funded through NDIS participant's plans and philanthropy donations like pool passes help us stretch limited activity budgets so more customers can participate.

If you need any further information I'm happy to provide it.

Thank you for considering our request and for supporting inclusive community participation.



**Rachel Ralph** - Coordinator

**Northcott** - 14 Martin Street, Ballina, NSW 2478

*This email and any files transmitted with it are confidential and intended solely for the use of the individual or entity to whom they are addressed. If you have received this email in error please notify the sender immediately by e-mail and delete this e-mail from your system.-----*



## E-Ticket Itinerary & Receipt



Your Booking Reference

**Important Information**

- This is your E-Ticket Itinerary & Receipt. You must bring it with you to the airport for check-in, and it is recommended you retain a copy for your records.
- Each passenger travelling needs a printed copy of this document for immigration, customs, airport security checks and duty free purchases.
- Please familiarise yourself with the key Conditions of Carriage, Dangerous Goods guide and other information attached.
- For travel to the USA under the Visa Waiver Program you must obtain an electronic authorisation through the [Electronic System for Travel Authorisation website](#) at least 72 hours prior to departure.
- All passengers need a valid passport for international travel. Make sure you check your passport expiry date and ensure it meets the validity requirements for the destination you're planning to travel to.

| Passenger Ticket Information      |   |            |           |              |
|-----------------------------------|---|------------|-----------|--------------|
| Passenger Name                    | Frequent Flyer No.                                  | Ticket No. | Issued    | Ticket Total |
| Mr Joel Taylor                    | [REDACTED]<br>Frequent Flyer Silver / oneworld Ruby | [REDACTED] | 15 Sep 25 | 1,110.18     |
| Ticket Total for all passengers** |   |            |           | 1,110.18 AUD |

\*\*In addition to this total, Frequent Flyer points have been used to pay for these flights




| Your Itinerary |               |   |  |  |  |
|----------------|---------------|---|--|--|--|
| Date           | Flight Number | Departing                               | Arriving   | Status   | Flight Information   |
| 30 Oct 25      | [REDACTED]    | Brisbane<br>[REDACTED]<br>Terminal I    | Los Angeles<br>[REDACTED]<br>30 Oct 25<br>Terminal B | Economy<br><a href="#">Economy Sale</a><br>Confirmed | Est journey Time: 12:50<br>Non-Stop<br>Aircraft Type: Boeing 787-9 |
| 08 Nov 25      | [REDACTED]    | Los Angeles<br>[REDACTED]<br>Terminal B | Brisbane<br>[REDACTED]<br>10 Nov 25<br>Terminal I    | Economy<br><a href="#">Economy Sale</a><br>Confirmed | Est journey Time: 14:10<br>Non-Stop<br>Aircraft Type: Boeing 787-9 |

| Payment Details |              |            |              |
|-----------------|--------------|------------|--------------|
| Date            | Payment Type | Reference  | Amount*      |
| 15 Sep 25       | [REDACTED]   | [REDACTED] | 1,110.18 AUD |

\*This may appear as multiple transactions on your credit card statement

| Your Receipt Details                        |                     |
|---|---------------------|
| Ticket Charges                              | Amount              |
| Fare / Itinerary Taxes/Fees/Carrier Charges | 1,105.18            |
| Card Payment Fee                            | 5.00                |
| <b>Total Amount Payable:</b>                | <b>1,110.18 AUD</b> |

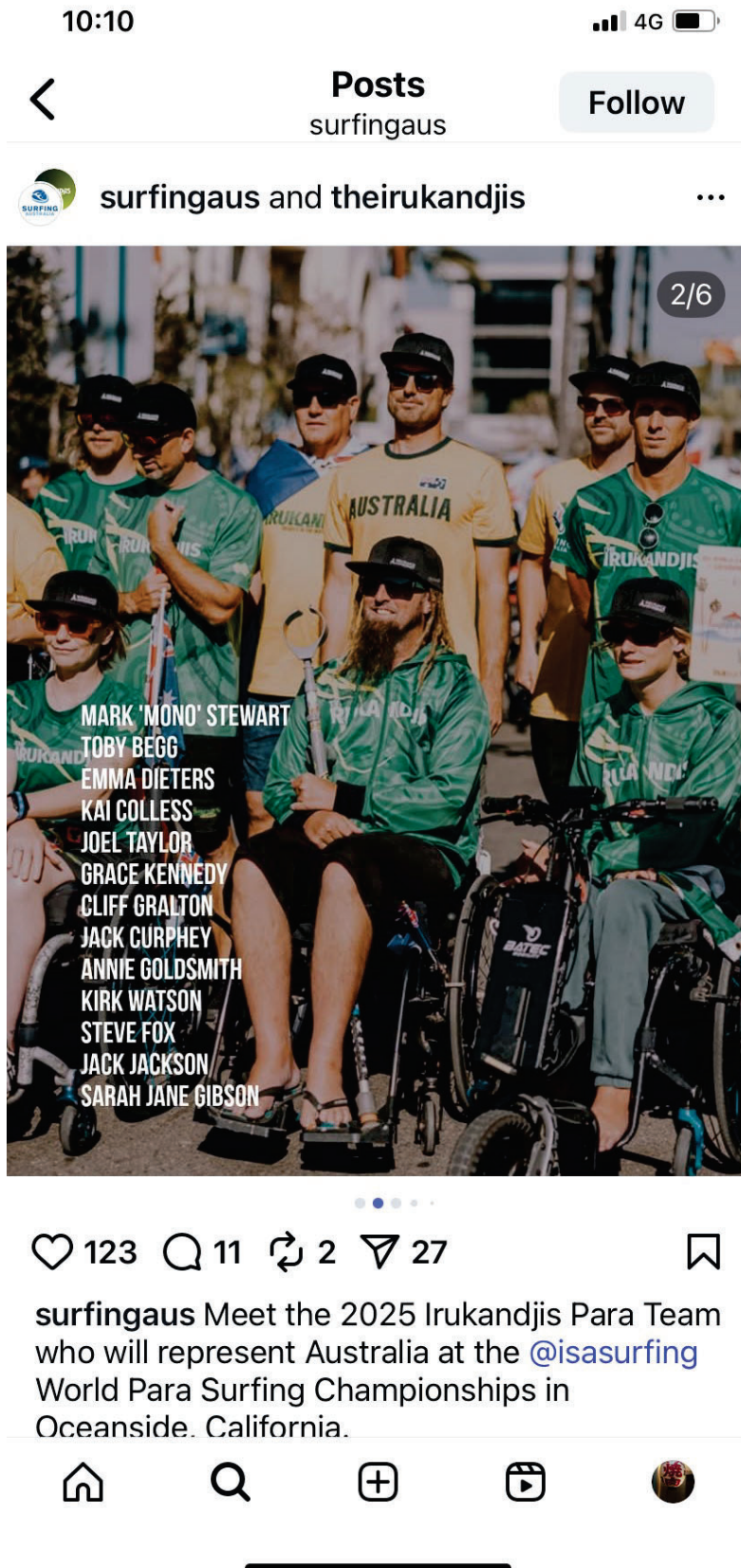
| Tax Information   |                             |
|---|-----------------------------|
| GST does not apply to international travel.<br>No tax invoice will be issued. | Issued by<br>Qantas Airways |

| Flying With Us  |   |   |
|---|---|---|
|  <b>Before Check-in</b> <ul style="list-style-type: none"> <li>• Ensure that each passenger carries a printed copy of this document when travelling.</li> <li>• Have necessary visas and the minimum passport validity required for the countries you are visiting.</li> <li>• Label your bags inside and out with your name, address and contact number at your destination.</li> <li>• Flying With Us</li> </ul> |  <b>Getting Away On Time</b> <ul style="list-style-type: none"> <li>• Ensure you are at the airport with enough time to complete necessary check-in, security screening and, for international flights, customs and immigration.</li> <li>• Familiarise yourself with the check-in and boarding times. Information for Qantas and QantasLink flights is in the Travel Information section attached.</li> <li>• Track real time <a href="#">flight information</a> for Qantas, QantasLink and codeshare flights.</li> </ul> |  <b>Check-in</b> <ul style="list-style-type: none"> <li>• Check-in at Qantas counters at the airport. Find out more at <a href="#">qantas.com/checkin</a></li> </ul> |

**Fare Restrictions - Refer to the applicable fare rules as special conditions may apply****Additional Fees:** Fees may apply to some booking changes, ticket reissues and consultant-assisted services. Details are available in [Schedule of Fees](#).

Qantas Airways Limited ABN 16 009 661 901, 10 Bourke Road, Mascot NSW 2020, Australia

[qantas.com](#)





15th October 2025

To whom it may concern,

Re: Joel Taylor

Surfing Australia is pleased to confirm that Joel Taylor has been offered a place on the team to represent Australia as an Irukandji at the 2025 ISA World Para Surfing Championships.

This event will be held at Oceanside, California, USA on the 2<sup>nd</sup> – 7<sup>th</sup> of November 2025.

All athletes are responsible for their own travel and accommodation costs. Surfing Australia's High-Performance Program will cover event registration and team uniforms.

If you need any further clarification, please let me know.

Warm regards,

Kate Wilcomes



9 Barclay Drive, Casuarina NSW 2487  
Po Box 1613, Kingscliff NSW 2487

+61 2 6671 0000 | [info@surfingaustralia.com](mailto:info@surfingaustralia.com) | [surfingaustralia.com](http://surfingaustralia.com)

| Model Code of Conduct Complaints Statistics 2024-25<br>Ballina Shire Council |   |   |
|--|---|---|
| Number of Complaints   |   |   |
| 1  | The total number of complaints <b>received</b> in the reporting period about councillors and the General Manager (GM) under the code of conduct from the following sources: |   |
| i  | Community   | 3 |
| ii   | Other Councillors   | 1 |
| iii  | General Manager   | 0 |
| iv   | Other Council Staff   | 0 |
| 2  | The total number of complaints <b>finalised</b> about councillors and the GM under the code of conduct in the following periods:  |   |
| i  | 3 Months  | 3 |
| ii   | 6 Months  | 0 |
| iii  | 9 Months  | 0 |
| iv   | 12 Months   | 0 |
| v  | Over 12 months  | 0 |
| Overview of Complaints and Cost  |   |   |
| 3  | a The number of complaints <b>finalised at the outset</b> by alternative means by the GM or Mayor   | 3 |
|  | b The number of complaints <b>referred to the Office of Local Government (OLG)</b> under a special complaints management arrangement  | 0 |
|  | c The number of code of conduct complaints <b>referred to a conduct reviewer</b>  | 0 |
|  | d The number of code of conduct complaints <b>finalised at preliminary assessment</b> by conduct reviewer   | 0 |
|  | e The number of code of conduct complaints <b>referred back to GM or Mayor</b> for resolution after preliminary assessment by conduct reviewer                              | 0 |
|  | f The number of finalised code of conduct complaints <b>investigated by a conduct reviewer</b>  | 0 |
|  | g Cost of dealing with code of conduct complaints via preliminary assesment   | 0 |
|  | h Progressed to <b>full investigation by a conduct reviewer</b>   | 0 |
|  | i The number of finalised complaints investigated where there was found to be <b>no breach</b>  | 0 |
|  | j The number of finalised complaints investigated where there was found to be <b>a breach</b>   | 0 |
|  | k The number of complaints referred by the GM or Mayor <b>to another agency</b> or body such as the ICAC, the NSW Ombudsman, OLG or the Police                              |   |
|  | i ICAC  | 1 |



|     |  |       |
|-----|--|-------|
| ii  | NSW Ombudsman  | 0     |
| iii | OLG  | 0     |
| iv  | Police   | 0     |
| v   | Other Agency (please specify)  | 0     |
|     |  |       |
| l   | The number of complaints being investigated that are <b>not yet finalised</b>  | 0     |
| m   | The <b>total cost</b> of dealing with code of conduct complaints within the period made about councillors and the GM including staff costs | 2,366 |

| Preliminary Assessment Statistics |   |   |
|-----------------------------------|---|---|
| 4                                 | The number of complaints determined by the conduct reviewer at the preliminary assessment stage by each of the following actions:                 |   |
| a                                 | To take no action (clause 6.13(a) of the 2020 Procedures)   | 0 |
| b                                 | To resolve the complaint by alternative and appropriate strategies (clause 6.13(b) of the 2020 Procedures)  | 0 |
| c                                 | To refer the matter back to the GM or the Mayor, for resolution by alternative and appropriate strategies (clause 6.13(c) of the 2020 Procedures) | 0 |
| d                                 | To refer the matter to another agency or body such as the ICAC, the NSW Ombudsman, OLG or the Police (clause 6.13(d) of the 2020 Procedures)      | 0 |
| e                                 | To investigate the matter (clause 6.13(e) of the 2020 Procedures)   | 0 |
| f                                 | Other action (please specify)   | 0 |
|                                   |   |   |

| Investigation Statistics |  |   |
|--------------------------|--|---|
| 5                        | The number of investigated complaints resulting in a determination that there was <b>no breach</b> , in which the following recommendations were made:                                       |   |
| a                        | That the council revise its policies or procedures   | 0 |
| b                        | That a person or persons undertake training or other education (clause 7.40 of the 2020 Procedures)  | 0 |
| 6                        | The number of investigated complaints resulting in a determination that there <b>was a breach</b> in which the following recommendations were made:  |   |
| a                        | That the council revise any of its policies or procedures (clause 7.39 of the 2020 Procedures)   | 0 |
| b                        | In the case of a breach by the GM, that action be taken under the GM's contract for the breach (clause 7.37(a) of the 2020 Procedures)   | 0 |
| c                        | In the case of a breach by a councillor, that the councillor be formally censured for the breach under section 440G of the Local Government Act 1993 (clause 7.37(b) of the 2020 Procedures) | 0 |

|                                  |  |           |
|----------------------------------|--|-----------|
| d                                | In the case of a breach by a councillor, that the councillor be formally censured for the breach under section 440G of the Local Government Act 1993 and that the matter be referred to OLG for further action (clause 7.37(c) of the 2020 Procedures) | 0         |
| 7                                | Matter referred or resolved after commencement of an investigation (clause 7.20 of the 2020 Procedures)  | 0         |
| <b>Categories of misconduct</b>  |  |           |
| 8                                | The number of investigated complaints resulting in a determination that there was a breach with respect to each of the following categories of conduct:  |           |
| a                                | General conduct (Part 3)   | 0         |
| b                                | Non-pecuniary conflict of interest (Part 5)  | 0         |
| c                                | Personal benefit (Part 6)  | 0         |
| d                                | Relationship between council officials (Part 7)  | 0         |
| e                                | Access to information and resources (Part 8)   | 0         |
| <b>Outcome of determinations</b> |  |           |
| 9                                | The number of investigated complaints resulting in a determination that there was a breach in which the council:   |           |
| a                                | Adopted the independent conduct reviewers recommendation   | 0         |
| b                                | Failed to adopt the independent conduct reviewers recommendation   | 0         |
| 10                               | The number of investigated complaints resulting in a determination where:  |           |
| a                                | The external conduct reviewers decision was overturned by OLG  | 0         |
| b                                | Council's response to the external conduct reviewers recommendation was overturned by OLG  | 0         |
| 11                               | Date Code of Conduct data was presented to council   | 23-Oct-25 |

**BALLINA SHIRE COUNCIL****FINAL REPORT OF THE AUDIT RISK AND IMPROVEMENT COMMITTEE****For the financial year ended 30 June 2025**

This report is submitted to the Mayor, the Councillors and the General Manager of the Ballina Shire Council to complete the report on the activities of the Audit Risk and Improvement Committee (ARIC or the Committee) for the financial year ended 30 June 2025

This report deals solely with the Committee's role in the annual financial reports of council for the year and its conclusions.

**Role of the Committee in the annual financial reports**

The Committee has received and reviewed the final drafts of the annual financial reports for the year ended 30 June 2025 prepared by management comprising:

- The General Purpose Financial Statements
- The Special Purpose Financial Statements
- The Special Schedules on permissible rates and infrastructure assets,

as well as receiving:

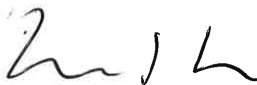
- Management's presentation on the financial reports
- External Auditors presentation on key issues arising and their written closing report
- A copy of management's letter of representation to the external auditors and to ARIC
- External Auditors letter of recommendations to management on matters arising out of their audit.

All matters on the financial reports raised by the Committee with management have been satisfactorily resolved.

**CONCLUSION**

The Committee is satisfied there are no material issues preventing the Councillors from resolving to adopt the financial reports listed above and executing the Statements by Councillors and Management under section 413(2c) of the Local Government Act 1993.

Colin Wight  
Chair



Ballina Shire Council Audit Risk and Improvement Committee  
14 October 2025



**Appendix 1****Detailed assessment of key functions performed by Council subject to review by ARIC**

This assessment is in tabular form with the left side column containing the standard the Council must meet as set out in the Guidelines. The right-side column contains a commentary by ARIC on its assessment. There are various areas where the Council is not yet fully compliant but issues / deficiencies are recognized and plans exist to remedy over time. These plans are considered by management with regard to risk assessment, competing priorities, resource shortages of people and funds and the influence of extraneous factors such as natural disasters and the need to rely on external vendors.

ARIC comments therefore must be considered in the light of the above and where ARIC considers a major concern exists, it will be highlighted in the report above under the head "**OVERALL CONCLUSION**".

**Internal Audit**

ARIC considers that the Council has an effective and quality internal audit function, outsourced to Grant Thornton Australia Limited and receives high value from its internal audit activities:

In particular:

|     | <b>Required standard</b>   | <b>ARIC Assessment</b>                     |
|-----|--|--|
| i   | The Council is providing the resources necessary to successfully deliver the internal audit function   | Comply                                     |
| ii  | The Council and Grant Thornton are complying with internal audit requirements including compliance with the International Professional Practices Framework       | Comply                                     |
| iii | The Council's internal audit charter is appropriate and the internal audit policies and procedures and audit/risk methodologies used by the Council are suitable | Comply and a further review is in progress |

|      |   |  |
|------|---|--|
| iv   | The strategic four-year work plan and annual workplan for the year ending 30 June 2024 of internal audits to be undertaken by the Council's internal audit function are appropriate   | Comply   |
| v    | The Council's internal audit activities are effective, including the performance of the internal audit coordinator – being the Director -Corporate and Community  | Comply, however continued attention is applied to manage the potential for conflict of interest between the Director's operational responsibilities and independent role as the internal audit coordinator |
| vi   | All findings and recommendations of internal audits conducted are considered by the internal risk management committee and corrective actions needed to address matters raised together with timeframes for completion are agreed | Comply   |
| vii  | The implementation by the Council of corrective actions is monitored by the internal risk management committee and ARIC.  | Not all actions are completed within the agreed timeframes due to changes in priority, reliance on third party vendors for solutions and the impact of climate events.                                     |
| viii | The appointment of the Internal Audit Coordinator and Grant Thornton are appropriate  | Comply   |
| ix   | The internal audit function being the Coordinator and contracted internal auditors is structured appropriately and has the skills and expertise to meet its responsibilities  | Comply   |

**External Audit**

ARIC considers that the Council receives maximum value from its external audit activities.

In particular:

|     | Required standard   | ARIC Assessment  |
|-----|---|--|
| i   | All findings and recommendations of external audits conducted are considered by the internal risk management committee and corrective actions needed to address matters raised together with timeframes for completion are agreed | Comply   |
| ii  | The implementation by the Council of corrective actions is monitored by the internal risk management committee and ARIC   | Not all actions are completed within the agreed timeframes due to changes in priority, reliance on third party vendors for solutions and the impact of climate events. |
| iii | Council reviews findings from performance audits of other Councils and determines relevance to this Council. Where appropriate, actions are taken   | Comply   |

#### **Risk - Compliance Framework**

ARIC considers that the Council has an effective compliance framework that ensures that it is complying with its legal obligations and other governance and contractual requirements when undertaking its functions.

In particular:

|   | Required standard   | ARIC Assessment |
|---|---|-----------------|
| i | The Council has appropriately considered legal and compliance risk as part of the Council's risk management framework | Comply          |

|     |  |        |
|-----|--|--------|
|     |  |        |
| ii  | The Council has adequate procedures to manage its compliance with applicable laws, regulations, policies, procedures, codes and contractual arrangements | Comply |
| iii | There are appropriate processes in place to assess compliance  | Comply |

### Risk Management

ARIC considers the council has an effective risk management framework that successfully identifies and manages the risks it faces.

In particular:

|     | Required standard  | ARIC Assessment  |
|-----|--|--|
| i   | The Council is providing the resources necessary to successfully implement its risk management framework   | Comply, but note that this an ongoing and continual task to remain up to date and identify and manage emerging risks |
| ii  | The Council has in place a current and appropriate risk management framework that is consistent with the Australian risk management standard   | Comply   |
| iii | The Council's risk management framework is adequate and effective for identifying and managing the risks the council faces, including those associated with individual projects, programs and other activities | Comply   |
| iv  | Risk management is integrated across all levels of the Council and across all processes, operations, services, decision-making, functions and reporting  | Generally comply but this is an ongoing task to fully implement and to maintain awareness with all staff             |
| v   | The Council's risk reports and documentation including the risk register and risk profile are adequate   | Comply. The Risk Registers have been reviewed and updated  |

|      |   |  |
|------|---|--|
| vi   | A sound approach has been followed in developing risk management plans  | Comply   |
| vii  | Appropriate policies and procedures are in place for the management and exercise of delegations   | Comply   |
| viii | The Council has taken steps to embed a culture that is committed to ethical and lawful behaviour  | Comply and again this is a continual process to maintain awareness   |
| ix   | There is a positive risk culture within the Council and strong leadership that supports effective risk management   | Comply   |
| x    | Staff training and induction in risk management is adequate   | Comply   |
| xi   | How the Council's risk management approach impacts on the council's insurance arrangements  | The impact is positive as Council implements recommendations from the insurance brokers as a means of controlling risk and insurance premiums and participates in the brokers risk minimisation programs |
| xii  | The Council's management of its assets is effective   | Comply   |
| xiii | There are effective business continuity arrangements including business continuity plans, disaster recovery plans and the periodic testing of those plans | The business continuity arrangements and plans have been updated   |

**Risk – internal control framework**

ARIC considers the council has effective internal controls that successfully assist in identifying and managing the risks it faces.

In particular:

|     | <b>Required standard</b>  | <b>ARIC Assessment</b>   |
|-----|---|--|
| i   | The internal controls in place are appropriate for the risk the council faces                                     | Comply considering size and resources available  |
| ii  | Staff are informed of their responsibilities and processes and procedures to implement controls are complied with | Comply   |
| iii | The Council's monitoring and review of controls, including policies and procedures is sufficient                  | Comply   |
| iv  | Internal and external audit recommendations to correct internal control weaknesses are implemented appropriately  | Recommendations are adopted where management agrees the benefits exceed the costs. Timeframes for completion are not always achieved due to constraints referred above |

#### **Fraud and Corruption Control Framework**

ARIC considers the council has an effective fraud and corruption control framework in place that minimizes the incidence of fraud and corruption.

In particular:

|     | <b>Required standard</b>   | <b>ARIC Assessment</b> |
|-----|--|------------------------|
| i   | There is a fraud and corruption policy   | Comply                 |
| ii  | There is clearly defined responsibility for managing fraud and corruption                                      | Comply                 |
| iii | There is risk based preventative and detective controls  | Comply                 |
| iv  | There are policies, systems and processes to respond to, investigate and report suspected fraud and corruption | Comply                 |

|      |   |                                |
|------|---|--------------------------------|
| v    | There are employee awareness and education measures   | Comply                         |
| vi   | There are robust third-party management systems   | Comply                         |
| vii  | There are appropriate processes and systems in place to capture and effectively investigate fraud-related information               | Comply                         |
| viii | There are regular reviews of the fraud and corruption control framework and reporting   | Comply                         |
| ix   | The Council has implemented applicable guidance and other better practice measures by the Independent Commission Against Corruption | Where relevant and appropriate |

#### Financial Management Framework

ARIC considers the Council has an effective financial management framework, sustainable financial position and positive financial performance.

In particular,

in respect of the external accountability and financial reporting framework:

|     | <b>Required standard</b>   | <b>ARIC Assessment</b> |
|-----|--|------------------------|
| i   | The Council is complying with accounting standards and external accountability requirements  | Comply                 |
| ii  | The Council's accounting policies and disclosures are appropriate  | Comply                 |
| iii | The findings of external audits and performance audits have been considered by council and its responses and implementation of recommendations are appropriate | Comply                 |
| iv  | The Council's financial statement preparation procedures and timelines are sound   | Comply                 |

|    |  |  |
|----|--|--|
| v  | The accuracy of the Council's annual financial statements prior to external audit including: <ul style="list-style-type: none"> <li>• Management compliance / representations</li> <li>• Significant accounting and reporting issues</li> <li>• The methods used by Council to account for significant or unusual transactions and areas of significant estimates or judgements</li> <li>• Appropriate management signoff on the statements</li> </ul> | The Council's annual financial statements are in process of completion when the external audit commences but all requirements are met before the audit is complete. ARIC's role before the audit commences is currently being reviewed |
| vi | Effective processes are in place to ensure financial information included in the council's annual report is consistent with signed financial statements  | Comply   |

and in respect of the financial management framework:

|     | <b>Required standard</b>  | <b>ARIC Assessment</b> |
|-----|---|------------------------|
| i   | The Council's financial management processes are adequate   | Comply                 |
| ii  | The cash management and credit card use policies and procedures are adequate  | Comply                 |
| iii | There are adequate controls over financial processes including: <ul style="list-style-type: none"> <li>• appropriate authorization and approval of payments and transactions</li> <li>• adequate segregation of duties</li> <li>• timely reconciliation of accounts and balances</li> <li>• review of unusual and high value purchases</li> </ul> | Comply                 |

and in respect of financial position and performance:

|  | <b>Required standard</b> | <b>ARIC Assessment</b> |
|--|--------------------------|------------------------|
|--|--------------------------|------------------------|



|   |   |   |
|---|---|---|
| i | The policies and procedures for management review and consideration of the financial position and performance of the Council are adequate | Policies and procedures comply but remedial action to address long term financial stability is inadequate |
|---|---|---|

and in respect of grants and tied funding policies and procedures:

|   | <b>Required standard</b>  | <b>ARIC Assessment</b>  |
|---|---|---|
| i | The Council's grants and tied funding policies and procedures are sound | Comply for both grants and funding received and grants and funding paid |

#### **Governance Framework**

ARIC considers the Council has a sound and effective governance framework to ensure it is appropriately directing and controlling the management of the Council.

In particular, the Council's:

|      | <b>Required standard</b>                              | <b>ARIC assessment</b>   |
|------|---|--|
| i    | Decision making processes                             | Comply   |
| ii   | Implementation of governance policies and procedures  | Comply   |
| iii  | Reporting lines and accountability                    | Comply   |
| iv   | Assignment of key roles and responsibilities          | Comply   |
| v    | Committee structure                                   | Comply   |
| vi   | Management oversight responsibilities                 | Comply   |
| vii  | Human resources and performance management activities | Comply but consider annual written confirmation of compliance from Councillors |
| viii | Reporting and communication activities                | Comply   |

|    |   |  |
|----|---|--|
|    |   |  |
| ix | Information and communications technology governance                    | Comply   |
| x  | Management and governance of the use of data, information and knowledge | Currently being developed to ensure compliance |

#### Strategic Planning

ARIC considers the Council has an effective framework that ensures it achieves its strategic plans and objectives under the integrated planning and reporting framework.

In particular:

|     | Required standard  | ARIC Assessment |
|-----|--|-----------------|
| i   | The Council's integrated planning and reporting framework is adequate and effective                                    | Comply          |
| ii  | Appropriate reporting and monitoring mechanisms are in place to measure progress against objectives                    | Comply          |
| iii | The Council is successfully implementing and achieving its integrated planning and reporting objectives and strategies | Comply          |

#### Service reviews and business improvement

ARIC considers that the Council has an effective framework to ensure it is delivering services and conducting its business and functions to an expected standard.

In particular:

|   | Required standard   | ARIC Assessment |
|---|---|-----------------|
| i | The Council has robust systems to set objectives and goals to determine and deliver appropriate levels of service to the community and business performance | Comply          |

|     |   |  |
|-----|---|--|
| ii  | The Council has appropriate reporting and monitoring mechanisms in place to measure service delivery to the community and overall performance | Comply   |
| iii | How can the Council improve its service delivery and the Council's performance of its business and functions generally                        | Recommendations by ARIC to management have been made during the year and satisfactory responses have been received |

#### Performance Data and Measurement

ARIC considers the Council's performance management framework ensures the Council can measure its performance and if it is achieving its strategic goals

In particular:

|     | Required standard  | ARIC Assessment |
|-----|--|-----------------|
| i   | The Council has a robust system to determine appropriate performance indicators to measure the achievement of its strategic objectives | Comply          |
| ii  | The performance indicators the Council uses are effective  | Comply          |
| iii | The performance data collection and reporting processes are adequate   | Comply          |

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|    | A  | B   | C                               | D      | E      | F      | G      | H | I | J                               | K      | L      | M      | N      | O | P | Q | R | S | T | U | V |
|----|--|---|---------------------------------|--------|--------|--------|--------|---|---|---------------------------------|--------|--------|--------|--------|---|---|---|---|---|---|---|---|
| 1  | BALLINA SHIRE COUNCIL - AUDIT RISK AND IMPROVEMENT COMMITTEE - WORKPLAN 2024 - 2026  |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 2  |  |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 3  | Function   | Task  | Jun-24                          | Sep-24 | Oct-24 | Dec-24 | Mar-25 |   |   | Jun-25                          | Sep-25 | Oct-25 | Dec-25 | Mar-26 |   |   |   |   |   |   |   |   |
| 4  | Internal Audit   | Overarching Principle - The council has an effective internal audit function and receives maximum value from its internal audit activities  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 5  |  |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 6  |  |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 7  | ARIC Responsibilities  |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 8  |  | • Provide overall strategic oversight of internal audit activities  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 9  | (From Guidelines for Risk Management and Internal Audit for Local Government in NSW issued under section 23A of the Local Government Act 1993 FINAL Nov 2023 - Appendix 2) | • Act as a forum for communication between the governing body, General Manager, senior management, the internal audit function and external audit   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 10 |  | • Coordinate, as far as is practicable, the work programs of internal audit and other assurance and review functions  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 11 |  |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 12 |  | Advise the General Manager and governing body of the Council:   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 13 |  | • on whether the Council is providing the resources necessary to successfully deliver the internal audit function   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 14 |  | • if the Council is complying with internal audit requirements, including compliance with the International Professional Practices Framework  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 15 |  | • if the Council's internal audit charter is appropriate and whether the internal audit policies and procedures and audit/risk methodologies used by the Council are suitable                                       |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 16 |  | • of the strategic four-year work plan and annual work plan of internal audits to be undertaken by the Council's internal audit function  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 17 |  | • if the Council internal audit activities are effective, including the performance of the internal audit coordinator and the internal audit function   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 18 |  | • of the findings and recommendations of internal audits conducted, and corrective actions needed to address issues raised  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 19 |  | • of the implementation by the Council of these corrective actions  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 20 |  | • on the appointment of the internal audit coordinator and external providers, and  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 21 |  | • if the internal audit function is structured appropriately and has sufficient skills and expertise to meet its responsibilities.  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 22 |  |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 23 | ARIC Work Program  | Reports required to allow Committee to undertake activities   | Schedule of meetings/activities |        |        |        |        |   |   | Schedule of meetings/activities |        |        |        |        |   |   |   |   |   |   |   |   |
| 24 | (Provides details of reports/presentations required by the Committee and the schedule of activities the Committee will undertake)  | Receive and review internal audit appointment contract  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 25 |  | Receive and review management recommendations for internal audit operation plan for next year   |                                 |        |        |        |        |   | X |                                 |        |        |        |        | X |   |   |   |   |   |   |   |
| 26 |  | Receive and review the annual internal audit program and status report  | X                               |        |        |        |        |   |   | X                               |        |        |        |        |   |   |   |   |   |   |   |   |
| 27 |  | Receive and review amendments to annual internal audit program and status report  |                                 | X      |        |        | X      | X |   |                                 | X      |        |        |        | X | X |   |   |   |   |   |   |
| 28 |  | Receive and review internal audit reports and management responses  | X                               | X      |        |        | X      | X |   | X                               | X      |        |        |        | X | X |   |   |   |   |   |   |
| 29 |  | Receive and review report on resolution of internal audit recommendations   | X                               | X      |        |        | X      | X |   | X                               | X      |        |        |        | X | X |   |   |   |   |   |   |
| 30 |  | Receive and review performance of and resourcing of internal audit  | X                               |        |        |        |        |   |   | X                               |        |        |        |        |   |   |   |   |   |   |   |   |
| 31 |  |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 32 |  |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 33 | External Audit   | Overarching Principle - The council receives maximum value from its external audit activities   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 34 |  |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 35 | ARIC Responsibilities  |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 36 |  | • Act as a forum for communication between the governing body, General Manager, senior management, the internal audit function, and external audit  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 37 |  | • Coordinate as far as is practicable, the work programs of internal audit and external audit   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 38 |  | • Provide input and feedback on the financial statement and performance audit coverage proposed by external audit and provide feedback on the audit services provided   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 39 |  | • Review all external plans and reports in respect of planned or completed audits and monitor council's implementation of audit recommendations   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 40 |  | • Provide advice to the governing body and/or General Manager on action taken on significant issues raised in relevant external audit reports and better practice guides  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 41 |  |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 42 | ARIC Work Program  | Reports required to allow Committee to undertake activities   | Schedule of meetings/activities |        |        |        |        |   |   | Schedule of meetings/activities |        |        |        |        |   |   |   |   |   |   |   |   |
| 43 |  | Receive and review report and presentation of external annual engagement audit plan   |                                 |        |        |        |        | X |   |                                 |        |        |        |        | X |   |   |   |   |   |   |   |
| 44 |  | Receive and review reports from external auditors and assess management response to ensure adequate given findings  | X                               | X      |        |        | X      | X |   | X                               | X      |        |        | X      | X |   |   |   |   |   |   |   |
| 45 |  | Receive and review report on how council considers matters raised by Auditor General performance audits of all local government entities and other relevant reports   |                                 | X      |        |        |        |   |   |                                 | X      |        |        |        |   |   |   |   |   |   |   |   |
| 46 |  |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 47 |  |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 48 |  |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 49 | Risk   |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 50 |  |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 51 | Compliance framework   | Overarching Principle - The council has an effective compliance framework that ensures it is complying with its legal obligations and other governance and contractual requirements when undertaking its functions. |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 52 |  |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 53 | ARIC Responsibilities  | Advise the general manager and governing body of the council of the adequacy and effectiveness of the council's compliance framework, including:  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 54 |  | • if the council has appropriately considered legal and compliance risks as part of the council's risk management framework   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |

Committee Workplan

|     | A   | B  | C                               | D      | E      | F      | G      | H | I | J                               | K      | L      | M      | N      | O | P | Q | R | S | T | U | V |
|-----|---|--|---------------------------------|--------|--------|--------|--------|---|---|---------------------------------|--------|--------|--------|--------|---|---|---|---|---|---|---|---|
| 1   | BALLINA SHIRE COUNCIL - AUDIT RISK AND IMPROVEMENT COMMITTEE - WORKPLAN 2024 - 2026 |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 2   |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 3   | Function  | Task   | Jun-24                          | Sep-24 | Oct-24 | Dec-24 | Mar-25 |   |   | Jun-25                          | Sep-25 | Oct-25 | Dec-25 | Mar-26 |   |   |   |   |   |   |   |   |
| 55  |   | • how the council manages its compliance with applicable laws, regulations, policies, procedures, codes, and contractual arrangements, and   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 56  |   | • whether appropriate processes are in place to assess compliance.   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 57  |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 58  | ARIC Work Program   | Reports required to allow Committee to undertake activities  | Schedule of meetings/activities |        |        |        |        |   |   | Schedule of meetings/activities |        |        |        |        |   |   |   |   |   |   |   |   |
| 59  |   | Receive and review report on systems in place for monitoring compliance with relevant legislation, regulations and State Govt policy   | x                               |        |        |        |        |   |   | x                               |        |        |        |        |   |   |   |   |   |   |   |   |
| 60  |   | Receive and review a report on council review of policies and new policies created   | x                               | x      |        |        | x      | x |   | x                               | x      |        |        | x      | x |   |   |   |   |   |   |   |
| 61  |   | Receive and review delegations policy  |                                 |        |        |        | x      |   |   |                                 |        |        |        | x      |   |   |   |   |   |   |   |   |
| 62  |   | Receive and review reports and/or presentations on code of conduct, induction procedures and performance reviews of employees  |                                 | x      |        |        |        |   |   |                                 | x      |        |        |        |   |   |   |   |   |   |   |   |
| 63  |   | Receive and review report on Code of conduct reports [nature not names]  |                                 |        |        |        | x      |   |   |                                 |        |        |        | x      |   |   |   |   |   |   |   |   |
| 64  |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 65  |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 66  |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 67  | Risk Management   | Overarching Principle - The council has an effective risk management framework and internal controls that successfully identify and manage the risks it faces.   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 68  |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 69  | ARIC Responsibilities   | Advise the general manager and governing body of the council on the following:   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 70  |   | Risk management framework  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 71  |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 72  |   | • whether the council is providing the resources necessary to successfully implement its risk management framework   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 73  |   | • if the council has in place a current and appropriate risk management framework that is consistent with the Australian risk management standard  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 74  |   | • whether the council's risk management framework is adequate and effective for identifying and managing the risks the council faces, including those associated with individual projects, programs and other activities |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 75  |   | • if risk management is integrated across all levels of the council and across all processes, operations, services, decision-making, functions and reporting   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 76  |   | • of the adequacy of risk reports and documentation, for example, the council's risk register and risk profile   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 77  |   | • whether a sound approach has been followed in developing risk management plans   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 78  |   | • whether appropriate policies and procedures are in place for the management and exercise of delegations  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 79  |   | • if the council has taken steps to embed a culture that is committed to ethical and lawful behaviour  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 80  |   | • if there is a positive risk culture within the council and strong leadership that supports effective risk management   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 81  |   | • whether appropriate processes and procedures are in place to identify, acknowledge and mitigate climate change risks in Council's planning, service delivery and budget forecasting                                    |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 82  |   | • of the adequacy of staff training and induction in risk management   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 83  |   | • how the council's risk management approach impacts on the council's insurance arrangements   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 84  |   | • of the effectiveness of the council's management of its assets, and  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 85  |   | • of the effectiveness of business continuity arrangements, including business continuity plans, disaster recovery plans and the periodic testing of these plans.  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 86  |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 87  |   | Internal control framework   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 88  |   | • if the internal controls in place are appropriate for the risk the council faces   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 89  |   | • whether staff are informed of their responsibilities and processes and procedures to implement controls are complied with  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 90  |   | • if the council's monitoring and review of controls, including policies and procedures, is sufficient, and  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 91  |   | • if internal and external audit recommendations to correct internal control weaknesses are implemented appropriately.   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 92  |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 93  | ARIC Work Program   | Reports required to allow Committee to undertake activities  | Schedule of meetings/activities |        |        |        |        |   |   | Schedule of meetings/activities |        |        |        |        |   |   |   |   |   |   |   |   |
| 94  |   | Receive and review report on risk management framework   | x                               |        |        |        |        |   |   | x                               |        |        |        | x      |   |   |   |   |   |   |   |   |
| 95  |   | Receive and review the risk register   | x                               |        |        |        |        |   |   | x                               |        |        |        | x      |   |   |   |   |   |   |   |   |
| 96  |   | Receive and review risk management policy  |                                 | x      |        |        |        | x |   |                                 | x      |        |        | x      |   |   |   |   |   |   |   |   |
| 97  |   | Receive and review risk management procedures  |                                 |        |        |        |        | x |   |                                 |        |        |        | x      |   |   |   |   |   |   |   |   |
| 98  |   | Receive and review annual risk management action plan  | x                               |        |        |        |        |   |   | x                               |        |        |        |        |   |   |   |   |   |   |   |   |
| 99  |   | Receive and review any amendments to the annual risk management plan   |                                 | x      |        |        |        | x | x |                                 | x      |        |        | x      | x |   |   |   |   |   |   |   |
| 100 |   | Receive and review the minutes of Internal Risk Management Group meetings together with all agenda attachments   | x                               | x      |        |        |        | x | x | x                               | x      |        |        | x      | x |   |   |   |   |   |   |   |
| 101 |   | Insurance claims summary   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 102 |   | Continuous Improvement Pathway - IRMG status report  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 103 |   | Statewide Mutual updates   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 104 |   | Action Status report   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 105 |   | Annual risk management action plan   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 106 |   | Receive and review a report on cyber security  | x                               |        |        |        |        | x |   | x                               |        |        |        | x      |   |   |   |   |   |   |   |   |
| 107 |   | Receive and review management presentation on major contracts  |                                 |        |        |        |        | x |   |                                 |        |        |        | x      |   |   |   |   |   |   |   |   |
| 108 |   | Receive and review report on major contracts above \$400,000 (highlighting risk issues)  | x                               | x      |        |        |        | x | x | x                               | x      |        |        | x      | x |   |   |   |   |   |   |   |
| 109 |   | Receive and review business continuity plans, including assessing the appropriateness  | x                               |        |        |        |        |   |   | x                               |        |        |        | x      |   |   |   |   |   |   |   |   |
| 110 |   | Receive and review report on legal matters   | x                               | x      |        |        |        | x | x | x                               | x      |        |        | x      | x |   |   |   |   |   |   |   |
| 111 |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |

Committee Workplan

|     | A   | B  | C                               | D      | E      | F      | G      | H | I | J                               | K      | L      | M      | N      | O | P | Q | R | S | T | U | V |
|-----|---|--|---------------------------------|--------|--------|--------|--------|---|---|---------------------------------|--------|--------|--------|--------|---|---|---|---|---|---|---|---|
| 1   | BALLINA SHIRE COUNCIL - AUDIT RISK AND IMPROVEMENT COMMITTEE - WORKPLAN 2024 - 2026 |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 2   |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 3   | Function  | Task   | Jun-24                          | Sep-24 | Oct-24 | Dec-24 | Mar-25 |   |   | Jun-25                          | Sep-25 | Oct-25 | Dec-25 | Mar-26 |   |   |   |   |   |   |   |   |
| 112 |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 113 |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 114 | Fraud and corruption control framework  | Overarching Principle - The council has an effective fraud and corruption control framework in place that minimises the incidence of fraud and corruption.   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 115 |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 116 | ARIC Responsibilities   | Advise the general manager and governing body of the council of the adequacy and effectiveness of the council's fraud and corruption prevention framework and activities, including whether the council has: |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 117 |   | • a fraud and corruption policy  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 118 |   | • clearly defined responsibilities for managing fraud and corruption   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 119 |   | • risk-based preventative and detective controls   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 120 |   | • policies, systems and processes to respond to, investigate and report suspected fraud and corruption   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 121 |   | • employee awareness/education measures  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 122 |   | • robust third-party management systems  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 123 |   | • appropriate processes and systems in place to capture and effectively investigate fraud-related information  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 124 |   | • regular review of the fraud and corruption control framework and reporting, and  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 125 |   | • implemented applicable guidance and other better practice measures by the Independent Commission Against Corruption.   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 126 |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 127 | ARIC Work Program   | Reports required to allow Committee to undertake activities  | Schedule of meetings/activities |        |        |        |        |   |   | Schedule of meetings/activities |        |        |        |        |   |   |   |   |   |   |   |   |
| 128 |   | Receive and review a report outlining the fraud and corruption policy  |                                 |        |        | x      | x      |   |   |                                 |        | x      | x      |        |   |   |   |   |   |   |   |   |
| 129 |   | Receive and review report/presentation of fraud and corruption prevention plans and activities, including assessment   |                                 |        |        |        |        | x |   |                                 |        |        |        | x      |   |   |   |   |   |   |   |   |
| 130 |   | Receive and review report on processes and systems in place to capture and effectively investigate fraud-related information   |                                 |        |        |        |        | x |   |                                 |        |        |        | x      |   |   |   |   |   |   |   |   |
| 131 |   | Receive and review report on losses from fraud events  | x                               | x      |        |        | x      | x |   | x                               | x      |        |        | x      | x |   |   |   |   |   |   |   |
| 132 |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 133 |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 134 |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 135 | Financial management framework  | Overarching Principle - The council has an effective financial management framework, sustainable financial position and positive financial performance.  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 136 |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 137 |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 138 | ARIC Responsibilities   | Advise the general manager and governing body of the council on the following:   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 139 |   | External accountability and financial reporting framework  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 140 |   | • if the council is complying with accounting standards and external accountability requirements   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 141 |   | • of the appropriateness of the council's accounting policies and disclosures  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 142 |   | • of the implications for the council of the findings of external audits and performance audits and the council's responses and implementation of recommendations  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 143 |   | • whether the council's financial statement preparation procedures and timelines are sound   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 144 |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 145 |   | the accuracy of the council's annual financial statements prior to external audit, including:  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 146 |   | o management compliance/representations  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 147 |   | o significant accounting and reporting issues  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 148 |   | o the methods used by the council to account for significant or unusual transactions and areas of significant estimates or judgements  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 149 |   | o appropriate management signoff on the statements   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 150 |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 151 |   | • if effective processes are in place to ensure financial information included in the council's annual report is consistent with signed financial statements.  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 152 |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 153 |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 154 |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 155 |   | Financial management framework   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 156 |   | • if the council's financial management processes are adequate   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 157 |   | • the adequacy of cash management and credit card use policies and procedures  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 158 |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 159 |   | if there are adequate controls over financial processes, for example:  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 160 |   | o appropriate authorisation and approval of payments and transactions  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 161 |   | o adequate segregation of duties   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 162 |   | o timely reconciliation of accounts and balances   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 163 |   | o review of unusual and high value purchases.  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 164 |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 165 |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 166 |   | Financial position and performance   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 167 |   | • if policies and procedures for management review and consideration of the financial position and performance of the council are adequate.  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 168 |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 169 |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 170 |   | Grants and tied funding policies and procedures  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 171 |   | • if the council's grants and tied funding policies and procedures are sound.  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 172 |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 173 |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 174 |   |  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 175 | ARIC Work Program   | Reports required to allow Committee to undertake activities  | Schedule of meetings/activities |        |        |        |        |   |   | Schedule of meetings/activities |        |        |        |        |   |   |   |   |   |   |   |   |
| 176 |   | Receive and review monthly investment report at each quarter   | x                               | x      |        |        | x      | x |   | x                               | x      |        |        | x      | x |   |   |   |   |   |   |   |

Committee Workplan

|     | A   | B   | C                               | D      | E      | F      | G      | H | I | J                               | K      | L      | M      | N      | O | P | Q | R | S | T | U | V |
|-----|---|---|---------------------------------|--------|--------|--------|--------|---|---|---------------------------------|--------|--------|--------|--------|---|---|---|---|---|---|---|---|
| 1   | BALLINA SHIRE COUNCIL - AUDIT RISK AND IMPROVEMENT COMMITTEE - WORKPLAN 2024 - 2026 |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 2   |   |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 3   | Function  | Task  | Jun-24                          | Sep-24 | Oct-24 | Dec-24 | Mar-25 |   |   | Jun-25                          | Sep-25 | Oct-25 | Dec-25 | Mar-26 |   |   |   |   |   |   |   |   |
| 177 |   | Receive and review copy of annual budget  | x                               |        |        |        |        |   |   | x                               |        |        |        |        |   |   |   |   |   |   |   |   |
| 178 |   | Receive and review amendments to annual budget, including assessment of appropriateness of any changes  | x                               | x      |        |        | x      | x |   | x                               | x      |        |        | x      | x |   |   |   |   |   |   |   |
| 179 |   | Receive and review year end program and timetable   | x                               | x      |        |        |        |   |   | x                               | x      |        |        |        |   |   |   |   |   |   |   |   |
| 180 |   | Receive and review draft financial statements (if available)  |                                 | x      |        |        |        |   |   |                                 | x      |        |        |        |   |   |   |   |   |   |   |   |
| 181 |   | Receive and review final financial statements, satisfying itself that financial statements are supported by the appropriate management sign-off   |                                 |        | x      |        |        |   |   |                                 |        | x      |        |        |   |   |   |   |   |   |   |   |
| 182 |   | Receive and review management representation letter to external audit, including whether appropriate action has been taken in response to audit recommendations and adjustments   |                                 |        |        | x      |        |   |   |                                 |        | x      |        |        |   |   |   |   |   |   |   |   |
| 183 |   | Receive and consider management presentation on financial statements  |                                 |        |        | x      |        |   |   |                                 |        | x      |        |        |   |   |   |   |   |   |   |   |
| 184 |   | Meet Mayor and Councillors with external auditors (as required)   |                                 |        |        | x      |        |   |   |                                 |        | x      |        |        |   |   |   |   |   |   |   |   |
| 185 |   |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 186 |   |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 187 | Governance Framework  | Overarching Principle - The council has an effective governance framework to ensure it is appropriately directing and controlling the management of the council.  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 188 |   |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 189 | ARIC Responsibilities   | Advise the governing body and general manager if the council's governance framework is sound, including the council's:  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 190 |   | • decision-making processes   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 191 |   | • implementation of governance policies and procedures  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 192 |   | • reporting lines and accountability  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 193 |   | • assignment of key roles and responsibilities  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 194 |   | • committee structure   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 195 |   | • management oversight responsibilities   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 196 |   | • human resources and performance management activities   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 197 |   | • reporting and communication activities  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 198 |   | • information and communications technology (ICT) governance, and   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 199 |   | • management and governance of the use of data, information and knowledge   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 200 |   |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 201 |   |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 202 | ARIC Work Program   | Reports required to allow Committee to undertake activities   | Schedule of meetings/activities |        |        |        |        |   |   | Schedule of meetings/activities |        |        |        |        |   |   |   |   |   |   |   |   |
| 203 |   | Receive and review annual update on human resources and performance management  |                                 |        |        |        | x      |   |   |                                 |        |        | x      |        |   |   |   |   |   |   |   |   |
| 204 |   | Receive and review annual update on ICT governance  |                                 |        |        |        |        | x |   |                                 |        |        |        |        |   | x |   |   |   |   |   |   |
| 205 |   | ARIC to identify relevant articles and updates on Auditor General's website and ensure council has reviewed and incorporated any learnings  |                                 | x      |        |        |        | x |   |                                 | x      |        |        |        |   |   |   |   |   |   |   |   |
| 206 |   | Issue AR&I committee report to Council  |                                 |        | x      |        |        |   |   |                                 |        | x      |        |        |   |   |   |   |   |   |   |   |
| 207 |   | Review ARIC workplan  | x                               | x      |        |        | x      | x |   | x                               | x      |        |        | x      | x |   |   |   |   |   |   |   |
| 208 |   |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 209 |   |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 210 |   |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 211 | Improvement   |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 212 |   |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 213 | Strategic Planning  | Overarching Principle - The council has an effective framework that ensures it achieves its strategic plans and objectives under the integrated planning and reporting (IP&R) framework.  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 214 |   |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 215 | ARIC Responsibilities   | Advise the general manager and governing body of the council:   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 216 |   | • of the adequacy and effectiveness of the council's IP&R processes   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 217 |   | • if appropriate reporting and monitoring mechanisms are in place to measure progress against objectives, and   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 218 |   | • whether the council is successfully implementing and achieving its IP&R objectives and strategies.  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 219 |   |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 220 | ARIC Work Program   | Reports required to allow Committee to undertake activities   | Schedule of meetings/activities |        |        |        |        |   |   | Schedule of meetings/activities |        |        |        |        |   |   |   |   |   |   |   |   |
| 222 |   | Receive and review a copy of Long Term Financial Budget, Delivery and Operation Plans   | x                               |        |        |        |        |   |   | x                               |        |        |        |        |   |   |   |   |   |   |   |   |
| 223 |   | Receive and review report and verbal status updates on IP&R   | x                               | x      |        |        | x      | x |   | x                               | x      |        |        | x      | x |   |   |   |   |   |   |   |
| 224 |   |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 225 |   |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 226 |   |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 227 | Service reviews and business improvement  | Overarching Principle - The council has an effective framework to ensure it is delivering services and conducting its business and functions to an expected standard.   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 228 |   |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 229 | ARIC Responsibilities   | • Act as a forum for communication and monitoring of any audits conducted by external bodies and the implementation of corrective actions (for example, NSW government agencies, Commonwealth government agencies, insurance bodies). |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 230 |   |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 231 |   | Advise the general manager and governing body of the council:   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 232 |   | o if the council has robust systems to set objectives and goals to determine and deliver appropriate levels of service to the community and business performance  |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 233 |   | o if appropriate reporting and monitoring mechanisms are in place to measure service delivery to the community and overall performance, and   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 234 |   | o how the council can improve its service delivery and the council's performance of its business and functions generally.   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 235 |   |   |                                 |        |        |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 236 | ARIC Work Program   | Reports required to allow Committee to undertake activities   | Schedule of meetings/activities |        |        |        |        |   |   | Schedule of meetings/activities |        |        |        |        |   |   |   |   |   |   |   |   |
| 237 |   | Facilitate discussion of audits conducted by external bodies and assess relevance and impact on council   |                                 |        |        |        |        | x |   |                                 |        |        |        |        |   | x |   |   |   |   |   |   |
| 238 |   | Receive and review report/presentation from management on systems and reporting in use to monitor and assess performance against objectives   |                                 | x      |        |        |        |   |   |                                 | x      |        |        |        |   |   |   |   |   |   |   |   |

Committee Workplan



|     | A   | B   | C                               | D      | E                                   | F      | G      | H | I | J                               | K      | L      | M      | N      | O | P | Q | R | S | T | U | V |
|-----|---|---|---------------------------------|--------|-------------------------------------|--------|--------|---|---|---------------------------------|--------|--------|--------|--------|---|---|---|---|---|---|---|---|
| 1   | BALLINA SHIRE COUNCIL - AUDIT RISK AND IMPROVEMENT COMMITTEE - WORKPLAN 2024 - 2026 |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 2   |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 3   | Function  | Task  | Jun-24                          | Sep-24 | Oct-24                              | Dec-24 | Mar-25 |   |   | Jun-25                          | Sep-25 | Oct-25 | Dec-25 | Mar-26 |   |   |   |   |   |   |   |   |
| 239 |   | Receive a presentation from management of the delivery program [resource allocation] and its correlation with long term strategic plan                            |                                 | x      |                                     |        |        |   |   |                                 | x      |        |        |        |   |   |   |   |   |   |   |   |
| 240 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 242 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 243 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 244 | Performance data and measurement  | Overarching Principle -The council's performance management framework ensures the council can measure its performance and if it is achieving its strategic goals. |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 245 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 246 | ARIC Responsibilities   | Advise the general manager and governing body of the council:   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 247 |   | • if the council has a robust system to determine appropriate performance indicators to measure the achievement of its strategic objectives                       |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 248 |   | • the performance indicators the council uses are effective, and  |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 249 |   | • of the adequacy of performance data collection and reporting.   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 250 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 251 | ARIC Work Program   | Reports required to allow Committee to undertake activities   | Schedule of meetings/activities |        |                                     |        |        |   |   | Schedule of meetings/activities |        |        |        |        |   |   |   |   |   |   |   |   |
| 252 |   | Receive and review report/presentation of system council uses to determine appropriate performance indicators   |                                 | x      |                                     |        |        |   |   |                                 | x      |        |        |        |   |   |   |   |   |   |   |   |
| 253 |   | Receive and review updates on performance compared to plan, including trends of performance indicators.   |                                 | x      |                                     |        |        |   |   |                                 | x      |        |        |        |   |   |   |   |   |   |   |   |
| 254 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 255 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 256 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 257 | Assurance Reporting   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 258 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 259 | Reference in Guidelines   | # Report  | Recipient                       |        | Frequency                           |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 260 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 261 | p.33  | 1 Obtain approval of Strategic Work Plan [4 year] from GM, management & Internal Audit & have adopted by Councillors  | GM, management & Councillors    |        | Start of Council for term           |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 262 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 263 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 264 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 265 | p.33-34   | 2 Obtain approval of annual work plan from Councillors, GM, Internal Audit and management   | GM, management & Councillors    |        | 1 July each year                    |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 266 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 267 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 268 | p.34  | 3 ARIC activities and opinions after each ARIC meeting  | GM & Councillors                |        | Quarterly                           |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 269 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 270 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 271 | p.35  | 4 ARIC annual report after providing draft to GM  | GM & Councillors                |        | Annually                            |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 272 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 273 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 274 | p.35  | 5 Assurance/Assessment meeting of ARIC with Councillors and GM  | GM & Councillors                |        | Annually                            |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 275 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 276 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 277 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 278 | p.36 & p.49   | 6 Report including assessment of Risk Management Framework and Internal Audit to Councillors after providing draft to GM at end of each council term              | GM & Councillors                |        | End of each Council term            |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 279 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 280 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 281 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 282 | p.37-38   | 7 Chairperson to provide comment to Councillors on each ARIC member's performance   | GM & Councillors                |        | Once each council term              |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 283 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 284 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 285 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 286 | p.10 & p.38 (format on p.72-74)   | 8 Review and agree with GM's attestation statement  | Annual report                   |        | Annually                            |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 287 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 288 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 289 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 290 | p.18  | 9 Chairperson must brief Councillors and GM on Internal Audit and Risk Control  | GM & Councillors                |        | Start of Council term and as needed |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 291 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 292 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 293 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 294 | p.21  | 10 ARIC must notify Councillors &/or GM of real or perceived independence threat  | GM & / or Councillors           |        | As needed                           |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 295 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 296 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 297 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 298 |   |   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |
| 299 | Notes:  | Financial Year deemed to be 1 July to 30 June   |                                 |        |                                     |        |        |   |   |                                 |        |        |        |        |   |   |   |   |   |   |   |   |

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| <hr/> <b>3</b>           | <hr/> <b>5</b>   | <hr/> <b>7</b>  |
| <i>Executive Summary</i> | <i>1. Approach</i>   | <i>2. Audit Plan Considerations</i>   |
|                          | This section provides an overview of our approach for preparing the Internal Audit Plan.                                 | This section highlights the external risk themes as well as internal drivers that have been considered in developing this Plan. |
|                          | <hr/> <b>11</b>  | <hr/> <b>13</b>   |
|                          | <i>3. 4 Year Internal Audit Program</i>  | <i>4. 2025/26 Annual Internal Audit Plan</i>  |
|                          | This section provides an overview of the Internal Audit program including proposed and future internal audit activities. | This section provides the high-level terms of reference for the proposed 2025/26 Internal Audit Activities.                     |

# Executive Summary

# Executive Summary

## Background

Ballina Shire Council (BSC) is steadily recovering from a challenging period marked by natural disasters. However, emerging issues such as hybrid working, talent attraction and retention, and rising living costs persist remain. Therefore, it is crucial for Internal Audit programs to be risk-focused and identify areas where they can add value.

Based on our experience as the incumbent Internal Auditors to Council and our working with several NSW Local Councils that are of a similar size, IA considered key and emerging risks, trends and insights which can add value to Management and the ARIC. The themes that were consistently identified include:

- The need to secure and maintain financial sustainability, particularly in times when revenues are threatened
- Continually monitor and keep pace with community expectations
- Consistently deliver on core Council services, including the readiness and responsiveness to business interruptions and natural disasters
- Increasing considerations relating to the physical and mental health of all employees at Council.

Taking into consideration of these trends along with internal drivers and previous Internal Audit coverage, a 2025/26 Annual Internal Audit Plan ("the Plan") has been developed setting out indicative objectives, scopes and timing for the review areas.

Furthermore, with the introduction of the 2024 Global Internal Audit Standards issued by the Institute of Internal Auditors (IIA) as well as OLG requirements, the Internal Audit plan has been developed and updated to reflect the Standards.

It is important to note that the Internal Audit Plan will remain agile to ensure it meets the evolving needs of Council. At a minimum, the Annual Plan will be submitted to the Audit, Risk and Improvement Committee (ARIC) for review and consideration. The plan will be reviewed on a six-monthly basis to ensure that it remains relevant to Council.

## Emerging Risks

As the Internal Audit is rolling and agile, it is imperative that emerging risks are considered and if possible, incorporated. While it is not possible or feasible for all emergent risks to be included immediately, it is important that they are considered, and the following emerging risks have been taken into consideration when developing the 4-year rolling program:

- **Financial Sustainability and Cost Shifting:** Councils face increasing financial pressure from limited revenue growth and cost shifting by state and federal governments.
- **Regulatory and Legislative Changes Impacting Governance:** New legislation demands clearer separation of council and CEO roles and stricter compliance with governance and safety standards.
- **Risk Management and Internal Controls Deficiencies:** Weak internal controls and risk management increase councils' vulnerability to fraud, corruption, and operational failures.
- **Cybersecurity and Data Protection Risks:** Rising cyber threats challenge councils that often lack sufficient resources and plans to protect digital systems and data.
- **Digital Transformation and AI Adoption Challenges:** Limited funding and expertise hinder councils' ability to adopt new technologies and improve service delivery.
- **ESG and Sustainability:** Financial constraints, growing community demands, and complex governance challenges councils' ability to deliver sustainable outcomes, requiring stronger risk management, governance, and integrated planning.
- **Community Engagement and Communication Risks:** Evolving expectations require councils to improve transparency and communication to maintain community trust.
- **Workforce and Talent Management Pressures:** Difficulty attracting and retaining skilled staff impacts councils' capacity to deliver services and implement reforms.

## Rolling 4 Year Internal Audit Program

In the following sections of this Plan, we outline how the Plan was developed (**Section 1**) and the considerations – both internally and externally – regarding the development of the Plan (**Section 2**).

**Section 3** of this Plan outlines the 4-year Internal Audit Plan, while **Section 4** provides details on the scope of the 2025/26 Annual Internal Audit Plan activities.

It is important to note this Plan is fluid and will continually be reported to Management and the ARIC to obtain feedback to make changes to the Plan as and when required.

### BSC's Proposed 2025/26 Annual Internal Audit Plan

We present below the following Internal Audit activities to take place over the 2026 Financial Year:

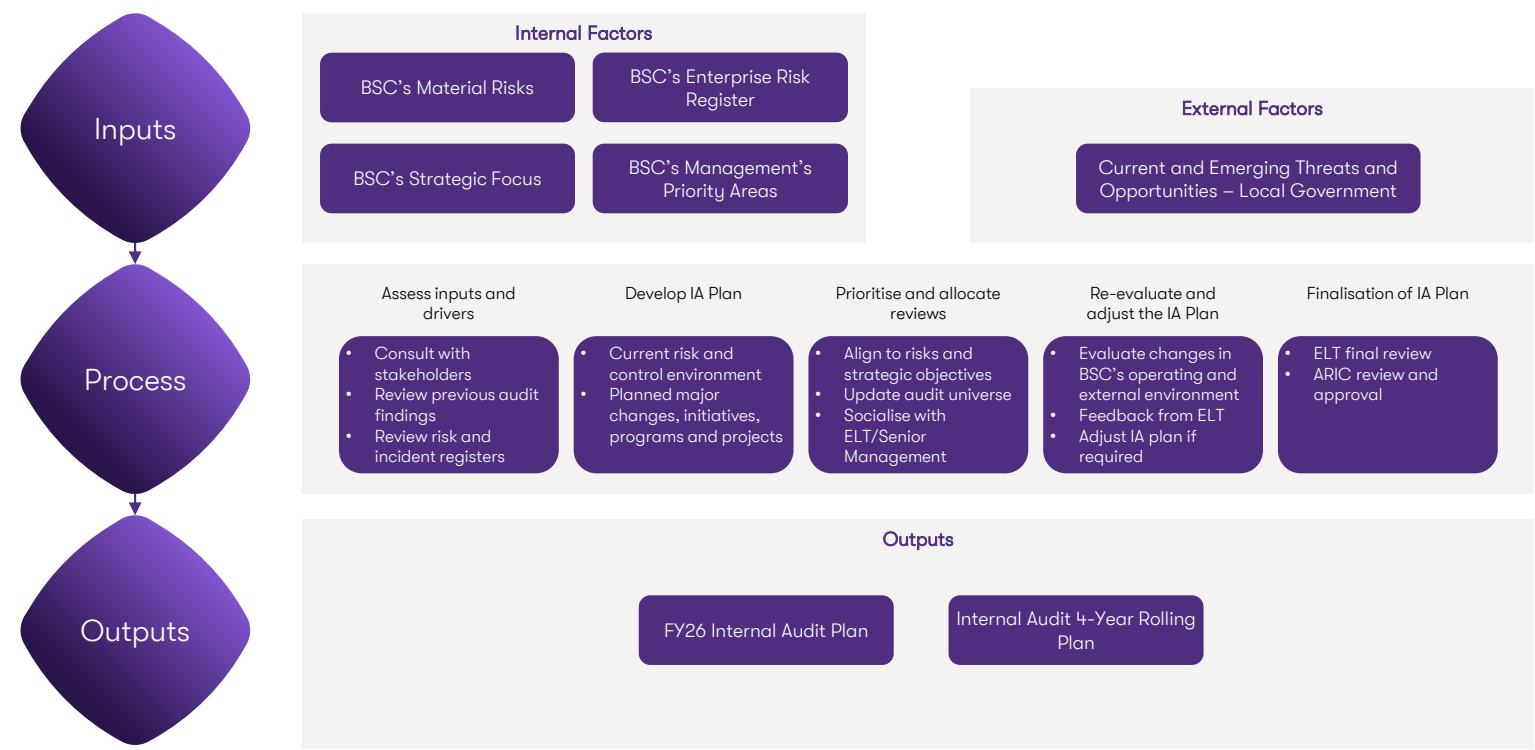
| Internal Audit Activity                            | Timing (FY26) |
|--|---------------|
| Section 10.7 Planning Certificates                 | Q1            |
| Business Continuity and Disaster Recovery Planning | Q2            |
| Asset Management Maturity (Water and Sewer)        | Q3            |
| Development Applications                           | Q4            |

# 01 Approach

# Approach

## How the plan was developed

A risk-based approach was used when developing the BSC’s Internal Audit Plan. The approach includes understanding Council’s vision, strategy and risk environment; assessing current and emerging external risk trends; and understanding Council’s’ priority areas and resource capacity. The approach and inputs used for the development of the Internal Audit Plan are summarised below.



## 02 Audit Plan Considerations



## Emerging Risk Themes for Local Government

As part of the process to develop Council's internal audit plan, desktop research and discussions with other local government clients has highlighted the following emerging risk themes:

### Financial Sustainability & Cost Shifting

Financial sustainability remains a critical challenge, with many councils heavily reliant on rates, grants, and user fees, often constrained by rate caps and economic conditions. Rising costs for infrastructure maintenance and service delivery exacerbate these pressures. Additionally, cost shifting—where local governments bear increasing expenses for services traditionally funded by NSW/federal governments—further strains council budgets. LGNSW estimates cost shifting at \$1.36 billion in 2021-22, equivalent to about \$460 per ratepayer annually. This financial squeeze threatens councils' ability to maintain essential services and infrastructure.

### Digital Transformation and AI Adoption

Local governments are under pressure to embrace digital technologies and artificial intelligence (AI) to improve service delivery and operational efficiency. However, limited funding and expertise hinder the adoption of these innovations. Strategic planning and partnerships are needed to leverage AI and cloud financial management solutions effectively. Failure to keep pace with technological change risks inefficiencies and reduced community engagement in an increasingly digital environment.

### Regulatory and Legislative Changes

Amongst the local government sector across Australia, there is a broad trend of increasing regulatory complexity. For NSW, councils must now carefully separate the governing role of elected councils from the executive role of CEOs, including formal communications agreements. Compliance with the 2022 Work Health and Safety (WHS) Act is also intensifying, with a focus on due diligence, contractor management, and emerging areas like medicinal cannabis. These changes require councils to adapt governance frameworks and internal policies to ensure compliance and effective leadership.

### ESG and Sustainability

NSW local governments face an emerging ESG and sustainability risk driven by financial pressures, increasing community expectations (partly driven by significant weather events), and the complexity of integrating sustainability within existing governance and planning frameworks. Councils must balance limited resources with the need to address climate change, social inclusion, and environmental stewardship, all while maintaining financial sustainability and robust risk management. Strengthening governance, enhancing community engagement, and embedding ESG principles into strategic planning are critical to managing these interconnected risks effectively.

### Risk Management & Control Deficiencies

Audit Office of NSW has identified significant gaps in risk management maturity across local government agencies, including deficiencies in financial management, payroll, contract management, and procurement controls. Internal control weaknesses, especially in ICT security and privileged access management, expose councils to fraud, corruption, and cyber risks. Many councils lack comprehensive fraud and corruption controls and fail to adequately manage gifts and benefits governance. Strengthening risk management frameworks and internal audits is essential to safeguard public assets and maintain community trust.

### Community Engagement & Communication

Evolving communication channels and community expectations require councils to enhance transparency and engagement. Legislative changes mandating clear delineation of council and CEO roles in communication reflect the need for better governance in this area. Failure to effectively engage communities can lead to dissatisfaction, reduced trust, and challenges in implementing council decisions.

### Cybersecurity & Data Protection

With increasing digital transformation and reliance on technology, local governments face heightened cybersecurity risks. The Audit Office reports many agencies assess their cyber risk as above their risk appetite, with insufficient plans or funding to address these vulnerabilities. Data breaches or system disruptions could severely impact council operations and erode public confidence. Councils must prioritise cybersecurity investments, staff training, and incident response capabilities to mitigate these threats.

### Workforce and talent management

Local governments face challenges in attracting and retaining skilled staff amid budget constraints and shifting workforce dynamics. This affects councils' capacity to deliver services and implement reforms. Investing in workforce development and adapting to new work models are necessary to maintain operational effectiveness.

## Internal Drivers Informing the Internal Audit Plan

### Council's Vision

*"The Ballina Shire is safe, with a connected community, a health environment and a thriving economy."*

Ballina Shire Council's Community Strategic Plan, *Our Community Our Future 2032*, outlines four focus areas to achieve its vision. When developing the Internal Audit Plan, we have considered the Community Strategic Plan, and other internal drivers, which are summarised below.

#### Community Strategic Plan "Our Community Our Future 2032"

##### Connected Community

- We feel safe and resilient
- We have a sense of belonging within the community
- There are services and facilities that suit our needs.

##### Prosperous Economy

- We are an attractive destination
- We support business diversity, sustainability and choice
- Liveability is high across Ballina Shire.

##### Engaged Leadership

- Decision-making is inclusive, transparent, and underpinned by sustainability
- Council's finances and assets are well managed
- Our leaders work effectively with the other levels of government and other councils.

##### Healthy Environment

- We protect, respect, and enhance our natural environment
- Our operational choices are based on sustainability and limit our impact on the environment
- Our built environment is respectful of the natural environment and the ecosystem.

#### Internal drivers impacting BSC

- Council strategy and organisational structure have remained largely unchanged.
- Council is currently in the process of implementing *VendorPanel*, to replace its existing procurement and contract management systems.
- In March 2025, Tropical Cyclone Alfred (TCA) resulted in the temporary closure of BSC facilities, however Ballina Shire avoided major damage.
- In the aftermath of TCA, several fish kills occurred within the Ballina Shire requiring increased clean-up activities by Council in coordination with several other agencies and the community.
- Major capital projects due to commence or continue for Council in 2025/26 include:
  - Fishery Creek Bridge Duplication
  - Canal Bridge Duplication
  - Alstonville Culture Centre
  - Ballina SES Building.

#### Impact on Internal Audit Plan

- The Section 10.7 Certificate Internal Audit review (Q1, FY26) aligns with Council's desired outcome that their built environment is respectful of the natural environment and ecosystem.
- The BCP/DRP Internal Audit review (Q2, FY26) aligns with Council's desired outcome of a safe and resilient community.
- The Asset Management Maturity (Water and Sewer) Review (Q3, FY26) aligns with Council's desired outcome that Council's finances and assets are well managed.
- The Development Applications Internal Audit review (Q4, FY26) aligns with Council's desired outcome that liveability is high across Ballina Shire.
- Internal Audit reviews including Procurement (Q4, FY27) and Contract Management (Q4, FY28) have been brought forward into the plan to allow for the review of the control environment following the implementation of the *VendorPanel* system.
- Various Internal Audit activities have been included in future years to address high risk areas of legislative and regulatory compliance.
- Various Internal Audit activities have been included in relation to sustainability and Council's interaction with the natural environment.

## Previous Internal Audit Reviews

In the below table we present the Internal Audit activities for BSC over the past five years, including overall report ratings. Activity and overall ratings have been considered in developing the 4-year internal audit program and the 2025/26 Annual Internal Audit Plan.

| Internal Audit Activity   | Review Date    | Overall Rating    |
|---|----------------|-------------------|
| Waste Management  | April 2025     | Acceptable        |
| Project Management  | February 2025  | Strong            |
| Work Health and Safety  | November 2024  | Needs Improvement |
| Regulatory Enforcement (Rangers)                                | August 2024    | Acceptable        |
| Data Governance   | May 2024       | Inadequate        |
| Long Term Financial Plan / Financial Sustainability / Budgeting | February 2024  | Strong            |
| Asset Management Maturity (Roads and Drainage)                  | September 2023 | N/A*              |
| Payroll (Data Analytics)  | August 2023    | N/A*              |
| Cash Handling   | May 2023       | Acceptable        |
| Customer Service  | April 2023     | Strong            |
| Accounts Payable (Data Analytics)                               | March 2023     | N/A*              |
| Developer Contributions   | November 2022  | Acceptable        |
| Fraud Management  | September 2022 | N/A*              |
| Stores  | May 2022       | Needs Improvement |
| Plant and Fleet   | May 2022       | Needs Improvement |
| Asbestos Management   | February 2022  | Needs Improvement |
| Swimming Pool Compliance  | September 2021 | Needs Improvement |
| Public Health (Food Safety)                                     | May/June 2021  | Acceptable        |
| Payroll   | April 2021     | Acceptable        |
| Small Plant   | February 2021  | Acceptable        |

## 03 4 Year Internal Audit Program

## 4 Year Internal Audit Program

### Internal Audit 4 Year Program

The program remains fluid and may be subject to change. Amendments to the Program are likely to be made, based on these factors, as well as others presented by the external environment. Any changes to the Program will be reported and will require approval from both Management and the ARIC.

The fees for FY26 the Internal Audit activities below have been determined based on the expected working days required to complete the activity in accordance with scopes outlined in within this Plan in **Section 4**.

| <b>FY26 Internal Audit Activities</b>              | <b>Delivery Fee (excl. GST)</b> |
|--|---------------------------------|
| Section 10.7 Planning Certificates                 | \$22,500                        |
| Business Continuity and Disaster Recovery Planning | \$25,500                        |
| Asset Management Maturity (Water and Sewer)        | \$21,000                        |
| Development Applications                           | \$24,000                        |
| ARIC Attendance                                    | \$6,000                         |
| <b>TOTAL</b>                                       | <b>\$99,000</b>                 |

| Quarter                | Performed to date                | Proposed                                    | Future                          |                              |                                       |
|------------------------|----------------------------------|---|---------------------------------|------------------------------|---------------------------------------|
|                        | FY25                             | FY26  | FY27                            | FY28                         | FY29                                  |
| <b>Q1</b><br>(Jul-Sep) | Regulatory Enforcement (Rangers) | Section 10.7 Planning Certificates          | Grant Management                | Cybersecurity                | Work Health & Safety                  |
| <b>Q2</b><br>(Oct-Dec) | Work Health & Safety             | Business Continuity / Disaster Recovery     | Fraud and Corruption Assessment | Open Space                   | Risk Management                       |
| <b>Q3</b><br>(Jan-Mar) | Project Management               | Asset Management Maturity (Water and Sewer) | Records Management              | Environmental Sustainability | Native Title & Crown Lands Management |
| <b>Q4</b><br>(Apr-Jun) | Waste Management                 | Development Applications                    | Procurement                     | Contract Management          | Swimming Pool Compliance              |

## 04 2025/26 Annual Internal Audit Plan

## 2025/26 Annual Internal Audit Plan

### Section 10.7 Planning Certificates

#### Background

Section 10.7 Planning Certificates (previously Section 149 Certificates), are legal documents issued by Council under the provisions of Section 10.7 of the *Environmental Planning and Assessment Act 1979*.

The Certificate provides information on how a property within the Council area may be used; what planning instruments apply; as well as property affectations/restrictions on development. While the Certificate will state all the relevant planning instruments that apply to the property, it does not identify the specific development standards or terms of the instruments.

A Section 10.7 Planning Certificate is required upon the sale and purchase of a property. An application is required to be lodged per allotment on a property. There are two types of Certificates:

- Section 10.7(2) – provides planning information such as zoning, the relevant state, regional and local planning controls and other planning affectation including complying developments.
- Section 10.7(2) and (5) – same as above, however additional information affecting land where available. For example, what has been constructed on the land.

#### Objective

The objective of this review is to assess the effectiveness and efficiency of the current operating environment of the end-to-end Section 10.7 Certificates framework.

#### Scope

The scope will include a review of:

- Compliance with policies and procedures and legislative requirements for Section 10.7 planning certificates.
- Roles and responsibilities and service level agreements/standards relating to the processing and issuing of certificates.
- Review of the end-to-end Section 10.7 certificate processes including applications, preparation and issuing of certificates.
- Determination and receipting of fees
- Records management to maintain evidence of Section 10.7 planning certificate process.

#### Key Risks

- Non-compliance with policies, procedures, and legislative requirements
- Unclear roles and responsibilities or inadequate service level agreements/standards
- Inefficiencies in the end-to-end certificate process
- Incorrect fee determination and receipting
- Poor records management practices.

#### Expected Controls

- Regular review and update of policies, procedures, and legislative compliance checks
- Clearly defined roles and responsibilities with established service level agreements/standards
- Streamlined processes with clear timelines and responsibilities for certificate applications, preparation, and issuance
- Formal fee determination systems and regular financial audits
- Robust records management systems to maintain evidence of the certificate process

## 2025/26 Annual Internal Audit Plan

### Business Continuity Planning / Disaster Recovery Planning

#### Background

Business Continuity Planning (BCP) and Disaster Recovery Planning (DRP) are essential components of an organisation's risk management strategy. BCP ensures that critical business functions can continue during and after a disruption, while DRP focuses on the recovery of IT systems and data following a disaster. Effective BCP and DRP are crucial for minimising downtime, protecting assets, and maintaining service delivery to the community.

#### Objective

The objective of this review is to assess the effectiveness and efficiency of the current BCP and DRP frameworks within Council to restore its critical business operations and ICT systems in the event of a significant business interruption or disaster.

#### Scope

The scope will include a review of:

- The appropriateness of Council's BCP/DRP (and BCP subplans) in relation to the business/operating context and needs/expectations of key stakeholders
- Key roles and responsibilities with reference to competence, awareness, and training
- Resource allocation to facilitate the establishment, implementation, operation and continual improvement of the BCP/DRP frameworks through exercising, testing and management reviews
- Whether the BCP/DRP have been documented based on the identification of critical business processes and systems and the prioritisation of their recovery (through Business Impact Analyses (BIAs). This will include a high-level review of BIAs.
- Records management to maintain evidence of BCP and DRP activities.
- **Out of Scope**
- This review will not consider Council's approach and methodology of business impact analysis.

#### Key Risks

- Non-compliance with policies, procedures, and legislative requirements
- Unclear roles and responsibilities or inadequate service level agreements/standards
- Inefficiencies in the end-to-end BCP and DRP processes
- Inadequate IT systems and data recovery capabilities
- Poor records management practices

#### Expected Controls

- Regular review and update of policies, procedures, and legislative compliance checks
- Clearly defined roles and responsibilities with established service level agreements/standards
- Streamlined processes with clear timelines and responsibilities for BCP and DRP activities
- Robust IT systems and data recovery mechanisms, including regular testing and updates
- Effective records management systems to maintain evidence of BCP and DRP activities.



## 2025/26 Annual Internal Audit Plan

### Asset Management Maturity Assessment (Water and Sewer)

#### Background

Effective asset management is crucial for ensuring the sustainability and reliability of water and sewer services within NSW local government. This involves strategic planning, maintenance, and renewal of assets to meet community needs and regulatory requirements. The review will assess the adequacy and effectiveness of the Council's asset management strategies, policies, and procedures, focusing on transparency, accountability, and evidence-based decision-making.

#### Objective

The objectives of this engagement are to assess the adequacy and effectiveness of the Council's internal controls and processes to ensure water and sewer assets:

- Are renewed and upgraded following a transparent, accountable, and evidence-based system
- Maintenance is undertaken in a cost-effective manner to enhance the useful life of assets
- Meet the needs of the community
- Budgets are in place and monitored to reduce the risk of over-expenditure.

A gap analysis and maturity assessment will be conducted in accordance with IIMM 2015 Section 4.6 and relevant NAMS publications. The assessment will determine the desired asset management maturity, noting that the Council is not seeking 100% alignment with the ISO55000 series of standards.

#### Scope

The scope will include a review of:

- Asset management strategies, policies, and procedures
- Asset planning, including demand forecasting, strategic planning, investigation, and design
- Asset creation/acquisition
- Asset disposal
- Environmental assessment/consideration
- Asset operations
- Asset maintenance
- Asset information systems
- Risk management
- Contingency planning
- Long-term financial planning
- Capital expenditure planning aligned to strategic objectives
- Review of asset management systems and improvement planning

#### Key Risks

- Inadequate asset management strategies, policies, and procedures
- Poor asset planning and demand forecasting
- Inefficient asset creation/acquisition processes
- Inadequate asset disposal practices
- Insufficient environmental assessments/considerations
- Ineffective asset operations
- Inadequate asset maintenance practices
- Poor asset information systems
- Inadequate risk management practices
- Insufficient contingency planning
- Inadequate long-term financial planning
- Misaligned capital expenditure planning
- Ineffective asset management systems and improvement planning

#### Expected Controls

- Comprehensive and regularly updated asset management strategies, policies, and procedures
- Robust asset planning processes, including accurate demand forecasting and strategic planning
- Transparent and efficient asset creation/acquisition processes
- Effective and compliant asset disposal practices
- Thorough environmental assessments and considerations
- Efficient and effective asset operations
- Cost-effective and proactive asset maintenance practices
- Reliable and integrated asset information systems
- Comprehensive risk management frameworks
- Well-defined and tested contingency plans
- Detailed and realistic long-term financial plans
- Capital expenditure planning aligned with strategic objectives
- Continuous improvement of asset management systems and practices

## 2025/26 Annual Internal Audit Plan

### Development Applications

#### Background

The Development Application (DA) process is vital for managing land use and development within the NSW Local Government, ensuring compliance with planning laws and promoting sustainable growth. This internal audit review aims to independently assess the effectiveness and efficiency of the DA process, from application lodgement to compliance with consents, focusing on risk mitigation, efficiency, and customer experience. By evaluating policies, procedures, segregation of duties, and overall process efficiency, the audit will identify improvement areas and recommend actionable solutions to enhance governance, transparency, and service delivery to the community.

#### Objective

The objective of this review is to assess the effectiveness and efficiency of the current operating environment of the end-to-end Development Application (DA) process from application lodgement through to compliance with DA consents from a risk mitigation, efficiency, and customer experience perspective.

#### Scope

The scope will include a review of:

- Assessment for completeness and appropriateness of Council DA policies and procedures
- Segregation of duties and systems-enforced user access controls
- End-to-end DA process from lodgement to approval, including:
  - Pre-lodgement
  - Application lodgement
  - Conflict of Interest declarations
  - Fee calculation and payments
  - Timeliness of assessments
  - DA assessments
  - Community consultation
  - Approval and issuance of development consents
- Fraud prevention controls
- Usage of independent planners to perform DA assessments on behalf of Council
- End-to-end customer experience

#### Key Risks

- Incomplete or outdated DA policies and procedures
- Inadequate segregation of duties and user access controls
- Inefficiencies in the DA process
- Conflict of Interest
- Incorrect fee calculations and payments
- Delays in DA assessments
- Inadequate community consultation
- Fraudulent activities
- Reliance on independent planners
- Poor customer experience

#### Expected Controls

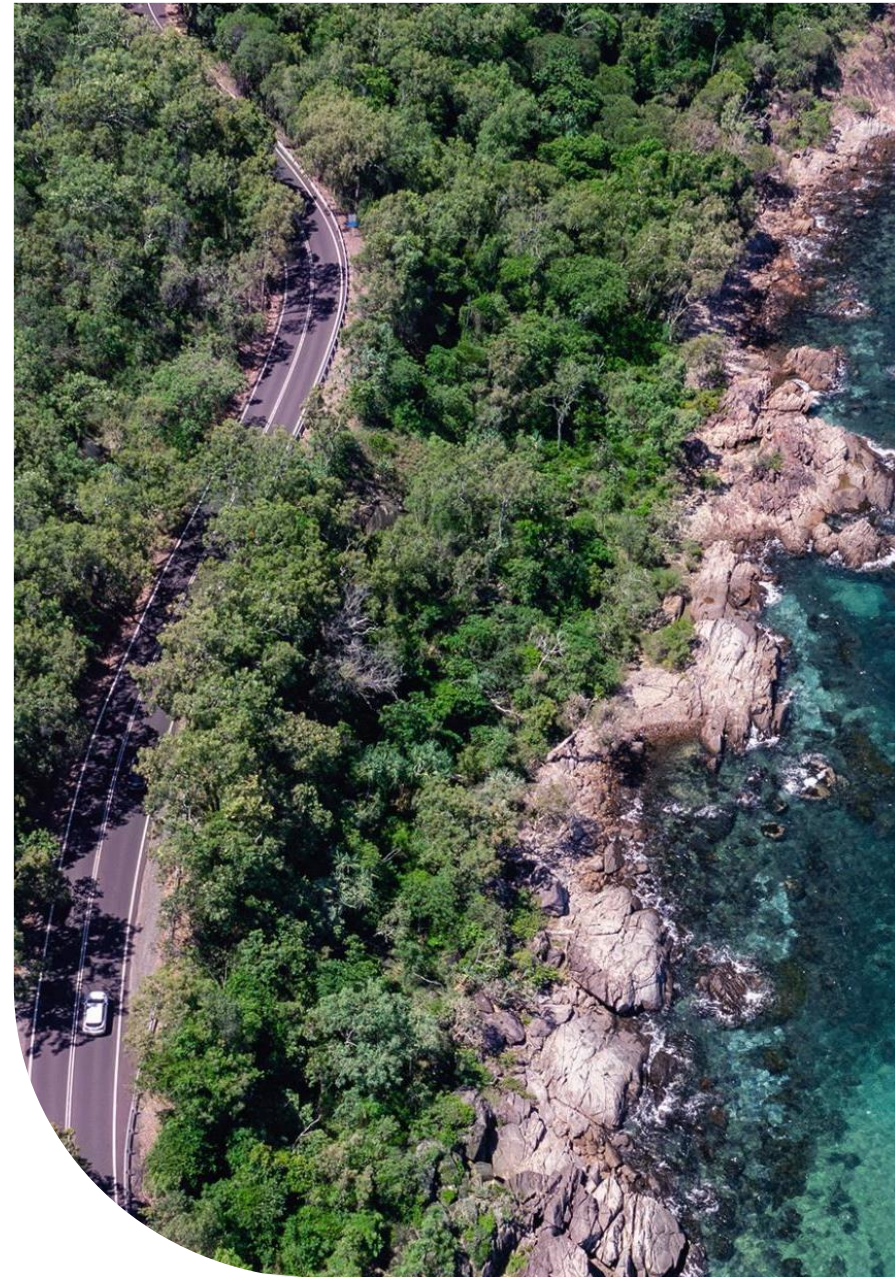
- Regular review and update of policies and procedures
- Implementation of role-based access controls and regular audits of user access
- Streamlined processes with clear timelines and responsibilities
- Mandatory conflict of interest declarations and regular monitoring
- Automated fee calculation systems and regular financial audits
- Performance metrics and regular monitoring of assessment timelines
- Structured community consultation processes with documented feedback
- Fraud detection and prevention mechanisms
- Clear guidelines and regular performance reviews of independent planners
- Customer feedback mechanisms and continuous improvement initiatives

## 2025/26 Annual Internal Audit Plan

### Attendance at ARIC Meetings

**Jarrold Lean** (Engagement Partner) and **Jackson White** (Engagement Manager) will attend each ARIC meeting to present Internal Audit reports and update the ARIC on progress towards completion of the 2025/26 Internal Audit Plan:

- In Person x2
- Video Conference x2





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

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

### Audit, risk and improvement committee

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



|    |   |  |
|----|---|--|
| 6. | Ballina Shire Council's audit, risk and improvement committee provides the governing body with an annual assessment each year, and a strategic assessment each council term of the matters listed in section 428A of the <i>Local Government Act 1993</i> reviewed during that term (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i> ). | Compliant – Report to 25 July 2024<br>Ordinary meeting |
| 7. | The governing body of Ballina Shire Council reviews the effectiveness of the audit, risk and improvement committee at least once each council term (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i> ).  | Compliant – Report to 25 July 2024<br>Ordinary meeting |

*Membership*

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

|                                |                 |                |                |
|--------------------------------|-----------------|----------------|----------------|
| Chairperson                    | Colin Wight     | April 2022     | April 2028     |
| Independent member             | Matt Licheri    | April 2022     | April 2028     |
| Independent member             | Joanne McIntosh | February 2018  | February 2026  |
| Councillor member <sup>1</sup> | Cr Erin Karsten | September 2024 | September 2028 |

**Risk Management**

|    | Requirement  | Compliance   |
|----|--|--|
| 8. | Ballina Shire Council has adopted a risk management framework that is consistent with current Australian risk management standard and that is appropriate for the Ballina Shire Council's risks (section 216S of the <i>Local Government (General) Regulation 2021</i> ).                            | Compliant  |
| 9. | Ballina Shire Council's audit, risk and improvement committee reviews the implementation of its risk management framework and provides a strategic assessment of its effectiveness to the governing body each council term (section 216S of the <i>Local Government (General) Regulation 2021</i> ). | Compliant – Report to 25 July 2024<br>Ordinary meeting |

**Internal Audit**

|     | Requirement  | Compliance |
|-----|--|------------|
| 10. | Ballina Shire Council has an internal audit function that reviews the council's operations and risk management and control activities (section 216O of the <i>Local Government (General) Regulation 2021</i> ).          | Compliant  |
| 11. | Ballina Shire Council's internal audit function reports to the audit, risk and improvement committee on internal audit matters (sections 216M, 216P and 216R of the <i>Local Government (General) Regulation 2021</i> ). | Compliant  |

|     | <b>Requirement</b>   | <b>Compliance</b>                                   |
|-----|--|---|
| 12. | Ballina Shire Council's internal audit function is independent and internal audit activities are not subject to direction by the Ballina Shire Council (section 216P of the <i>Local Government (General) Regulation 2021</i> ).   | Compliant   |
| 13. | Ballina Shire Council has adopted an internal audit charter that is informed by the model internal audit charter approved by the Departmental Chief Executive of the Office of Local Government and the internal audit function operates in accordance with the charter (section 216O of the <i>Local Government (General) Regulation 2021</i> ).  | Compliant   |
| 14. | Ballina Shire Council has appointed a member of staff to direct and coordinate internal audit activities or is part of a shared arrangement where a participating council, Ballina Shire Council, has appointed a staff member to direct and coordinate internal audit activities for all participating councils (section 216P of the <i>Local Government (General) Regulation 2021</i> ).   | Compliant   |
| 15. | Internal audit activities are conducted in accordance with the International Professional Practices Framework (Core requirement 3 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i> ).  | Compliant   |
| 16. | Ballina Shire Council provides the internal audit function with direct and unrestricted access to staff, the audit, risk and improvement committee, and the information and resources necessary to undertake internal audit activities (section 216P of the <i>Local Government (General) Regulation 2021</i> ).   | Compliant   |
| 17. | Ballina Shire Council's internal audit function undertakes internal audit activities in accordance with a four-year strategic work plan that has been endorsed by the governing body and an annual work plan that has been developed in consultation with the governing body and senior management (Core requirement 3 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i> ). | Compliant   |
| 18. | Ballina Shire Council's audit, risk and improvement committee reviews the effectiveness of the internal audit function and reports the outcome of the review to the governing body each council term (section 216R of the <i>Local Government (General) Regulation 2021</i> ).   | Compliant – Report to 25 July 2024 Ordinary meeting |

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

I advise that Ballina Shire Council has not complied with the following requirements prescribed under the *Local Government (General) Regulation 2021* with respect to the operation of its [\[audit, risk and improvement committee/risk management/internal audit processes\]](#):

| Non-compliance | Reason | Alternative measures being implemented | How the alternative measures achieve equivalent outcomes |
|----------------|--------|--|--|
| Nil            | N/A    | N/A                                    | N/A  |
|                |        |  |  |
|                |        |  |  |
|                |        |  |  |

These processes, including the alternative measures implemented, demonstrate that Ballina Shire Council has established and maintained frameworks, systems, processes and procedures for appropriately managing audit and risk within Ballina Shire Council.



Paul Hickey

19 September 2025



# **ATTACHMENT 3 TO DRAFT FINANCIAL STATEMENTS 2024/25 REPORT - ORDINARY MEETING 23 OCTOBER 2025**

## **Attachment 3 – Draft Annual Financial Statements 2024/25**

### **Part A – Auditor’s Report on the Conduct of the Audit**

This is the draft (long form) audit report on the general purpose financial statements, noting an intention to issue an unmodified audit opinion.

### **Part B – General Purpose Financial Statements**

These statements provide the consolidated operating results for 2024/25 and the consolidated financial position of Council as at 30 June 2025. The notes included with the statements provide details on income and expenditure, assets and liabilities. The notes also highlight the cash position of Council and identify which funds are externally restricted.

### **Part C – Special Purpose Financial Statements**

These statements are prepared as a result of National Competition Policy and relate to those aspects of Council's operations that are considered to be business activities.

### **Part D – Special Schedules**

These schedules are prepared primarily for the Australian Bureau of Statistics and are used to gather information for comparative purposes.

## **PART A**

### **Draft Conduct of the Audit**



Councillor Sharon Cadwallader  
Mayor  
Ballina Shire Council  
PO Box 450  
BALLINA NSW 2478

Contact: Quentin Wong  
Phone no: 02 9275 7454  
Our ref: R008-1981756498-5176

X October 2025

Dear Mayor

**Report on the Conduct of the Audit  
for the year ended 30 June 2025  
Ballina Shire Council**

I have audited the general purpose financial statements (GPFS) of the Ballina Shire Council (the Council) for the year ended 30 June 2025 as required by section 415 of the *Local Government Act 1993* (the Act).

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

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

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

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2025 is issued in accordance with section 417 of the Act. The Report:

- must address the specific matters outlined in the Local Government Code of Accounting Practice and Financial Reporting 2024-25
- may include statements, comments and recommendations that I consider to be appropriate based on the conduct of the audit of the GPFS.

This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

**INCOME STATEMENT****Financial performance**

|   | 2025 | 2024  | Variance |
|---|------|-------|----------|
|   | \$m  | \$m   | %        |
| Rates and annual charges revenue  | 65.0 | 62.6  | ↑ 3.8    |
| Grants and contributions provided for operating purposes revenue                                | 11.7 | 13.6  | ↓ 14     |
| Grants and contributions provided for capital purposes revenue                                  | 22.3 | 34.2  | ↓ 34.8   |
| Operating result from continuing operations   | 31.5 | 33.4  | ↓ 5.7    |
| Net Operating result for the year before grants and contributions provided for capital purposes | 9.2  | (0.7) | ↑ 1,420  |

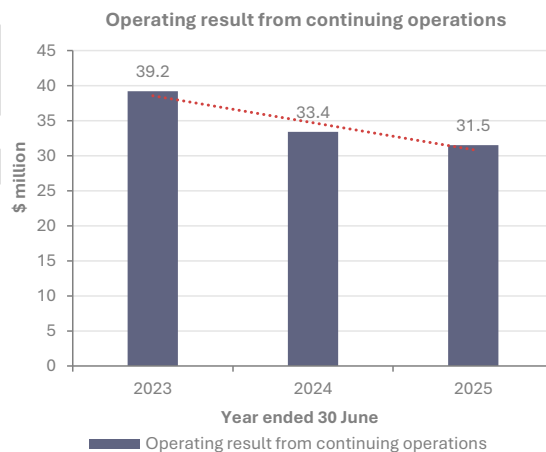
**Operating result from continuing operations**

This graph shows the operating result from continuing operations for the current and prior two financial years.

Council's operating result from continuing operations for the year was \$1.9 million lower than the 2023-24 result.

In 2024-25:

- Depreciation, amortisation and impairment of non-financial assets expense (\$30.6 million) increased by \$1.9 million (6.6 per cent) due to roads, footpaths and stormwater drainages asset additions
- Net gain from disposal of assets of \$9.8million from sales of real estate assets
- Decrease of \$13.8 million from grants received by the Council.



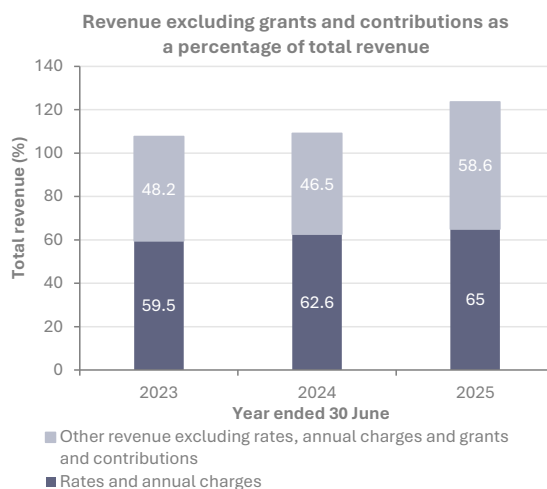
## Income

### Council revenue excluding grants and contributions

This graph shows the percentage of Council's revenue recognised from sources other than grants and contributions for the current and prior two financial years.

Council revenue excluding grants and contributions (\$123.6 million) increased by \$14.5 million (13.3 per cent) in 2024–25 due to:

- rates and annual charges revenue (\$65 million) which increased by \$2.4 million (3.8 per cent) due to rate peg increase of 4.6 per cent
- user charges and fees revenue (\$34.2 million) which increased by \$2.2 million (7 per cent)
- Interest and investment income (\$5.4 million) which decreased by \$0.5 million (8.5 per cent).

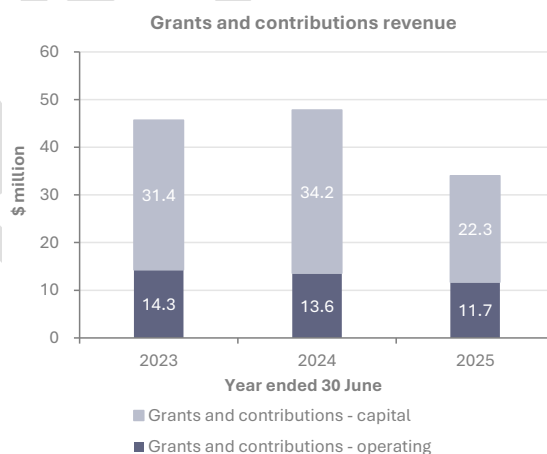


### Grants and contributions revenue

This graph shows the amount of grants and contributions revenue recognised for the current and prior two financial years.

Grants and contributions revenue (\$34 million) decreased by \$13.8 million (28.9 per cent) in 2024–25 due to:

- decrease of \$1.3 million in financial assistance grant
- decrease of \$8.3 million of capital grants received during the year (i.e. Other roads and bridges, Local Roads and Community Infrastructure, Recreation and Culture, Airport, Wharf and Pontoon Infrastructure)
- decrease of \$3.7 million of other contributions – non-cash.



## CASH FLOWS

### Statement of cash flows

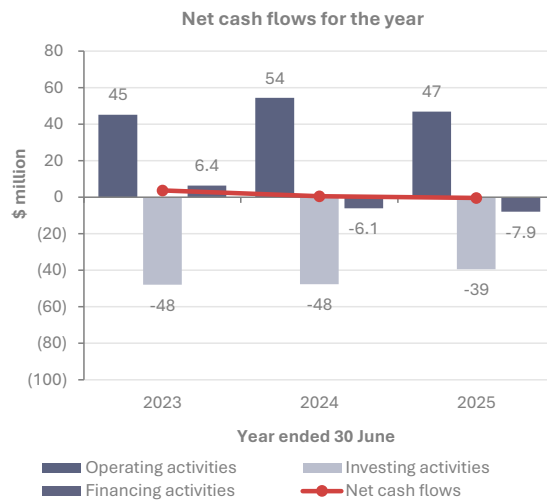
The Statement of Cash Flows details the Council's inflows and outflows of cash over a specific period. It helps in assessing the Council's ability to generate cash to fund its operations, pay off debts, and support future projects. It also aids in identifying any pressures or issues in the Council operating in a financially sustainable manner.

This graph shows the net cash flows for the current and prior two financial years.

The net cash flows for the year were negative \$0.4 million (positive \$0.6 million in 2023–24).

In 2024–25, the net cashflows:

- Net cash flows from operating activities decreased by \$7.5 million, mainly due to lesser grants and contributions received, reduction in other payments outflows offset by the increase in payments for materials and services and payments to employees
- Net cash flows from investing activities decreased by \$8.3 million, mainly due to sale of real estate assets, purchase/redemption of financial investments and Payments for IPPE
- Net cash flows from financing activities increased by \$1.8 million, mainly due to repayment of borrowings.



## FINANCIAL POSITION

### Cash, cash equivalents and investments

This section of the Report provides details of the amount of cash, cash equivalents and investments recorded by the Council at 30 June 2025.

Externally restricted funds are the cash, cash equivalents and investments that can only be used for specific purposes due to legal or contractual restrictions.

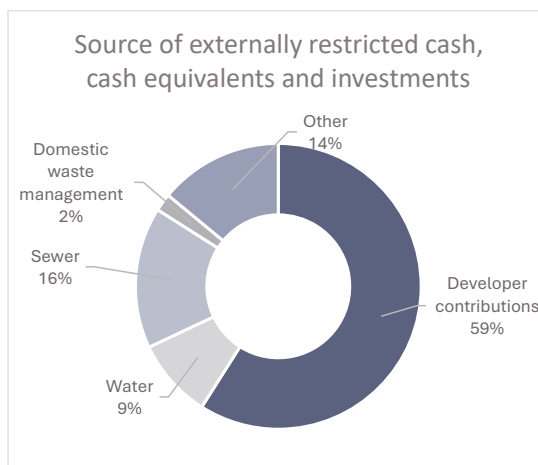
Cash, cash equivalents, and investments without external restrictions can be allocated internally by the elected Council's resolution or policy. These allocations are matters of Council policy and can be changed or removed by a Council resolution.

| Cash, cash equivalents and investments                           | 2025         | 2024         | Percentage of total cash and investments 2025 | Commentary  |
|--|--------------|--------------|---|---|
|  | \$m          | \$m          | %   |   |
| <b>Total cash, cash equivalents and investments</b>              | <b>116.6</b> | <b>113.0</b> |   | Externally restricted balances are those which are only available for specific use due to a restriction placed by legislation or third-party contract. A breakdown of the sources of externally restricted balances is included in the graph below. |
| Restricted and allocated cash, cash equivalents and investments: |              |              |   | Internal allocations are determined by council policies or decisions, which are subject to change.  |
| • External restrictions  | 78.2         | 80.9         | 67.1  |   |
| • Internal allocations   | 38.4         | 32.1         | 32.9  |   |

This graph shows the sources of externally restricted cash, cash equivalents and investments.

In 2024–25 the Council's main sources of externally restricted cash, cash equivalents and investments include:

- developer contributions of \$46.2 million which increased by \$1.2 million
- water fund of \$7.2 million which increased by \$1.3 million
- wastewater services of \$12.2 million which decreased by \$2.3 million
- domestic waste management of \$1.6 million which decreased by \$0.4 million.

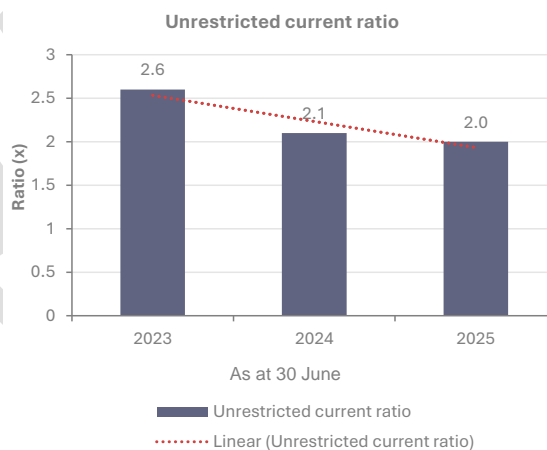


### Council liquidity

This graph shows the Council's unrestricted current ratio for the current and prior two financial years.

The unrestricted current ratio is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The ratio measures the ratio of unrestricted current assets to specific purpose liabilities.

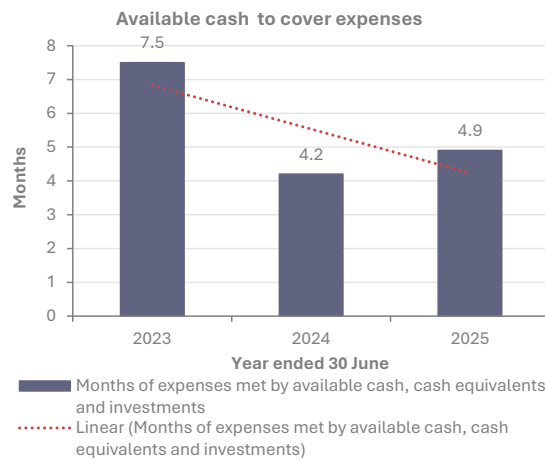
In 2023–24, the average unrestricted current ratio was an average of 3.1x for regional councils.



This graph shows the number of months of general fund expenses (excluding depreciation and borrowing costs), Council can fund from its available cash, cash equivalents and investments (not subject to external restrictions).

Further details on cash, cash equivalents and investments including the sources of external restrictions are included in the section above.

In 2023–24, the available cash to cover expenses was an average of 16 months for regional councils.

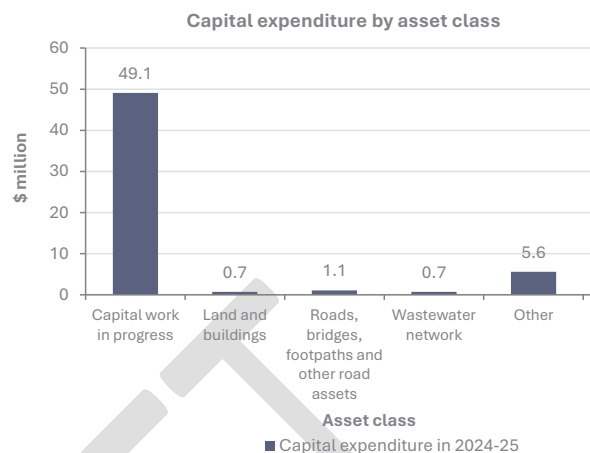




### Infrastructure, property, plant and equipment

This graph shows how much the Council spent on renewing and purchasing assets in 2024–25.

Council renewed \$27.1 million of infrastructure, property, plant and equipment during the 2024–25 financial year. This was mainly spent on roads, repairing assets damaged by natural disasters and wastewater treatment plant rectification. A further \$30.2 million was spent on new assets including Depot – Administration building and roads.



### Debt

The table below provides an overview of the Council's loans and committed borrowing facilities. Committed borrowing facilities are an element of liquidity management and include bank overdrafts, and credit cards.

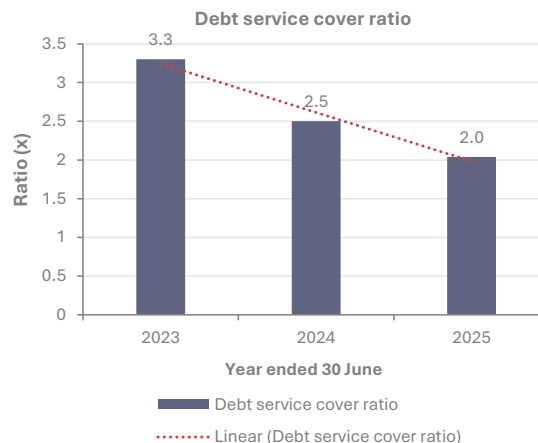
| Debt                 | 2025   | 2024   | Commentary   |
|----------------------|--------|--------|--|
|                      | \$'000 | \$'000 |  |
| Loans                | 71.3   | 79.1   | Decrease of \$7.9 million due to proceeds from borrowings for \$4 million offset by repayment of borrowings for \$11.8 million during the year |
| Credit card facility | 0.75   | 0.75   | No change in credit card/purchase card facilities available to Council at reporting date.  |

### Debt service cover

This graph shows the Council's debt service cover ratio for the current and prior two financial years.

The debt service cover ratio measures the operating cash to service debt including interest, principal and lease payments.

The decrease in ratio by 0.5 was due to lower operating results before capital excluding interest and depreciation compared to 2023–24 result.



Quentin Wong  
Delegate of the Auditor-General for NSW

DRAFT

## **PART B**

### **General Purpose Financial Statements**

## Ballina Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2025

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*The Ballina Shire is safe, with a connected community, a  
healthy environment and a thriving economy.*



**Ballina Shire Council****General Purpose Financial Statements**

for the year ended 30 June 2025

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**Overview**

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

40 Cherry Street  
Ballina NSW 2478

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

**Ballina Shire Council**

**General Purpose Financial Statements**

for the year ended 30 June 2025

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

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

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

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

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

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

**Signed in accordance with a resolution of Council made on 23 October 2025.**

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Sharon Cadwallader  
**Mayor**  
23 October 2025

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Damian Loone  
**Deputy Mayor**  
23 October 2025

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Paul Hickey  
**General Manager**  
23 October 2025

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Linda Coulter  
**Responsible Accounting Officer**  
23 October 2025

**Ballina Shire Council****Income Statement**

for the year ended 30 June 2025

| Original<br>unaudited<br>budget<br>2025    | \$ '000  | Notes | Actual<br>2025 | Actual<br>2024 |
|--|--|-------|----------------|----------------|
| <b>Income from continuing operations</b>   |  |       |                |                |
| 64,029                                     | Rates and annual charges   | B2-1  | <b>65,020</b>  | 62,598         |
| 35,505                                     | User charges and fees  | B2-2  | <b>34,210</b>  | 31,960         |
| 1,658                                      | Other revenues   | B2-3  | <b>3,431</b>   | 3,108          |
| 11,314                                     | Grants and contributions provided for operating purposes   | B2-4  | <b>11,690</b>  | 13,583         |
| 49,175                                     | Grants and contributions provided for capital purposes   | B2-4  | <b>22,255</b>  | 34,168         |
| 4,807                                      | Interest and investment income   | B2-5  | <b>5,410</b>   | 5,891          |
| 5,108                                      | Other income   | B2-6  | <b>5,784</b>   | 5,576          |
| –  | Net gain from the disposal of assets   | B4-1  | <b>9,849</b>   | –              |
| 171,596                                    | <b>Total income from continuing operations</b>   |       | <b>157,649</b> | 156,884        |
| <b>Expenses from continuing operations</b> |  |       |                |                |
| 35,853                                     | Employee benefits and on-costs   | B3-1  | <b>38,505</b>  | 34,610         |
| 46,222                                     | Materials and services   | B3-2  | <b>49,690</b>  | 44,159         |
| 3,639                                      | Borrowing costs  | B3-3  | <b>4,067</b>   | 4,447          |
| 3,547                                      | Other expenses   | B3-5  | <b>3,277</b>   | 4,822          |
| 3,110                                      | Net loss from the disposal of assets   | B4-1  | <b>–</b>       | 6,707          |
| 92,371                                     | <b>Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets</b>   |       | <b>95,539</b>  | 94,745         |
| 79,225                                     | <b>Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets</b> |       | <b>62,110</b>  | 62,139         |
| 27,682                                     | Depreciation, amortisation and impairment of non-financial assets  | B3-4  | <b>30,610</b>  | 28,718         |
| 51,543                                     | <b>Operating result from continuing operations</b>   |       | <b>31,500</b>  | 33,421         |
| 51,543                                     | <b>Net operating result for the year attributable to Council</b>   |       | <b>31,500</b>  | 33,421         |
| 2,368                                      | <b>Net operating result for the year before grants and contributions provided for capital purposes</b>                         |       | <b>9,245</b>   | (747)          |

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

Ballina Shire Council | Statement of Comprehensive Income | for the year ended 30 June 2025

**Ballina Shire Council****Statement of Comprehensive Income**

for the year ended 30 June 2025

| <b>\$ '000</b>   | Notes | <b>2025</b>    | <b>2024</b>    |
|--|-------|----------------|----------------|
| <b>Net operating result for the year – from Income Statement</b>                 |       | <b>31,500</b>  | <b>33,421</b>  |
| <b>Other comprehensive income:</b>   |       |                |                |
| Amounts which will not be reclassified subsequent to operating result            |       |                |                |
| Gain (loss) on revaluation of infrastructure, property, plant and equipment      | C1-8  | <b>203,585</b> | 66,444         |
| Impairment reversal relating to infrastructure, property, plant and equipment    | C1-8  | <b>654</b>     | 279            |
| <b>Total items which will not be reclassified subsequent to operating result</b> |       | <b>204,239</b> | <b>66,723</b>  |
| <b>Total other comprehensive income for the year</b>                             |       | <b>204,239</b> | <b>66,723</b>  |
| <b>Total comprehensive income for the year attributable to Council</b>           |       | <b>235,739</b> | <b>100,144</b> |

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



**Ballina Shire Council****Statement of Financial Position**

as at 30 June 2025

| <b>\$ '000</b>                                       | <b>Notes</b> | <b>2025</b>      | <b>2024</b>      |
|--|--------------|------------------|------------------|
| <b>ASSETS</b>  |              |                  |                  |
| <b>Current assets</b>                                |              |                  |                  |
| Cash and cash equivalents                            | C1-1         | 17,693           | 18,107           |
| Investments  | C1-2         | 93,300           | 86,000           |
| Receivables  | C1-4         | 14,327           | 15,748           |
| Inventories  | C1-5         | 4,232            | 5,207            |
| Contract assets and contract cost assets             | C1-6         | 3,957            | 4,792            |
| Current assets classified as held for sale           | C1-7         | 1,040            | 6,303            |
| Other  |              | 975              | 1,097            |
| <b>Total current assets</b>                          |              | <b>135,524</b>   | <b>137,254</b>   |
| <b>Non-current assets</b>                            |              |                  |                  |
| Investments  | C1-2         | 5,600            | 8,900            |
| Receivables  | C1-4         | 326              | 285              |
| Inventories  | C1-5         | 3,863            | 6,248            |
| Infrastructure, property, plant and equipment (IPPE) | C1-8         | 2,013,840        | 1,783,228        |
| Investment property                                  | C1-9         | 29,035           | 27,580           |
| Right of use assets                                  | C2-1         | 1,754            | 1,856            |
| Investments accounted for using the equity method    | D2           | 1,447            | 1,299            |
| <b>Total non-current assets</b>                      |              | <b>2,055,865</b> | <b>1,829,396</b> |
| <b>Total assets</b>                                  |              | <b>2,191,389</b> | <b>1,966,650</b> |
| <b>LIABILITIES</b>                                   |              |                  |                  |
| <b>Current liabilities</b>                           |              |                  |                  |
| Payables   | C3-1         | 14,963           | 16,889           |
| Contract liabilities                                 | C3-2         | 6,852            | 7,661            |
| Lease liabilities                                    | C2-1         | 99               | 111              |
| Borrowings   | C3-3         | 12,647           | 11,863           |
| Employee benefit provisions                          | C3-4         | 9,167            | 9,150            |
| <b>Total current liabilities</b>                     |              | <b>43,728</b>    | <b>45,674</b>    |
| <b>Non-current liabilities</b>                       |              |                  |                  |
| Lease liabilities                                    | C2-1         | 1,761            | 1,847            |
| Borrowings   | C3-3         | 58,684           | 67,331           |
| Employee benefit provisions                          | C3-4         | 287              | 364              |
| Provisions   | C3-5         | 9,066            | 9,310            |
| <b>Total non-current liabilities</b>                 |              | <b>69,798</b>    | <b>78,852</b>    |
| <b>Total liabilities</b>                             |              | <b>113,526</b>   | <b>124,526</b>   |
| <b>Net assets</b>                                    |              | <b>2,077,863</b> | <b>1,842,124</b> |
| <b>EQUITY</b>  |              |                  |                  |
| Accumulated surplus                                  |              | 959,182          | 927,682          |
| IPPE revaluation surplus                             | C4-1         | 1,118,681        | 914,442          |
| <b>Council equity interest</b>                       |              | <b>2,077,863</b> | <b>1,842,124</b> |
| <b>Total equity</b>                                  |              | <b>2,077,863</b> | <b>1,842,124</b> |

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

Ballina Shire Council

Statement of Changes in Equity

for the year ended 30 June 2025

|   | Notes | 2025                |                          |              | 2024                |                          |              |
|---|-------|---------------------|--------------------------|--------------|---------------------|--------------------------|--------------|
|   |       | Accumulated surplus | IPPE revaluation surplus | Total equity | Accumulated surplus | IPPE revaluation surplus | Total equity |
| \$ '000   |       |                     |                          |              |                     |                          |              |
| Opening balance at 1 July   |       | 927,682             | 914,442                  | 1,842,124    | 894,261             | 847,719                  | 1,741,980    |
| Net operating result for the year   |       | 31,500              | –                        | 31,500       | 33,421              | –                        | 33,421       |
| Other comprehensive income  |       |                     |                          |              |                     |                          |              |
| Gain (loss) on revaluation of infrastructure, property, plant and equipment | C1-8  | –                   | 203,585                  | 203,585      | –                   | 66,444                   | 66,444       |
| Impairment (loss) reversal relating to IPP&E                                | C1-8  | –                   | 654                      | 654          | –                   | 279                      | 279          |
| Other comprehensive income  |       | –                   | 204,239                  | 204,239      | –                   | 66,723                   | 66,723       |
| Total comprehensive income  |       | 31,500              | 204,239                  | 235,739      | 33,421              | 66,723                   | 100,144      |
| Closing balance at 30 June  |       | 959,182             | 1,118,681                | 2,077,863    | 927,682             | 914,442                  | 1,842,124    |

**Ballina Shire Council****Statement of Cash Flows**

for the year ended 30 June 2025

| Original<br>unaudited<br>budget<br>2025     | \$ '000   | Notes | Actual<br>2025  | Actual<br>2024 |
|---|---|-------|-----------------|----------------|
| <b>Cash flows from operating activities</b> |   |       |                 |                |
| <b>Receipts:</b>                            |   |       |                 |                |
| 64,029                                      | Rates and annual charges                                      |       | <b>65,101</b>   | 61,715         |
| 35,505                                      | User charges and fees   |       | <b>36,109</b>   | 33,968         |
| 4,807                                       | Interest received   |       | <b>6,083</b>    | 5,896          |
| 46,802                                      | Grants and contributions                                      |       | <b>28,005</b>   | 38,558         |
| —   | Bonds, deposits and retentions received                       |       | <b>2,300</b>    | 1,764          |
| 4,846                                       | Other   |       | <b>16,313</b>   | 17,879         |
| <b>Payments:</b>                            |   |       |                 |                |
| (35,853)                                    | Payments to employees   |       | <b>(38,359)</b> | (34,815)       |
| (46,222)                                    | Payments for materials and services                           |       | <b>(58,342)</b> | (47,598)       |
| (3,639)                                     | Borrowing costs   |       | <b>(4,451)</b>  | (3,337)        |
| —   | Bonds, deposits and retentions refunded                       |       | <b>(2,749)</b>  | (3,525)        |
| (3,547)                                     | Other   |       | <b>(3,045)</b>  | (16,071)       |
| 66,728                                      | <b>Net cash flows from operating activities</b>               | G1-1  | <b>46,965</b>   | 54,434         |
| <b>Cash flows from investing activities</b> |   |       |                 |                |
| <b>Receipts:</b>                            |   |       |                 |                |
| —   | Redemption of financial investments (including term deposits) |       | <b>92,500</b>   | 101,000        |
| 12,700                                      | Sale of real estate assets                                    |       | <b>15,550</b>   | —              |
| —   | Proceeds from sale of IPPE                                    |       | <b>5,316</b>    | 1,611          |
| <b>Payments:</b>                            |   |       |                 |                |
| (2,520)                                     | Purchase of financial investments (including term deposits)   |       | <b>(96,500)</b> | (78,600)       |
| (125)                                       | Purchase of investment property                               |       | <b>(127)</b>    | —              |
| (74,154)                                    | Payments for IPPE   |       | <b>(53,460)</b> | (65,099)       |
| (4,000)                                     | Purchase of real estate assets                                |       | <b>(2,682)</b>  | (6,568)        |
| (68,099)                                    | <b>Net cash flows from investing activities</b>               |       | <b>(39,403)</b> | (47,656)       |
| <b>Cash flows from financing activities</b> |   |       |                 |                |
| <b>Receipts:</b>                            |   |       |                 |                |
| 5,000                                       | Proceeds from borrowings                                      |       | <b>4,000</b>    | 4,524          |
| <b>Payments:</b>                            |   |       |                 |                |
| (12,044)                                    | Repayment of borrowings                                       |       | <b>(11,863)</b> | (10,531)       |
| —   | Principal component of lease payments                         |       | <b>(113)</b>    | (141)          |
| (7,044)                                     | <b>Net cash flows from financing activities</b>               |       | <b>(7,976)</b>  | (6,148)        |
| (8,415)                                     | <b>Net change in cash and cash equivalents</b>                |       | <b>(414)</b>    | 630            |
| 18,107                                      | Cash and cash equivalents at beginning of year                |       | <b>18,107</b>   | 17,477         |
| 9,692                                       | <b>Cash and cash equivalents at end of year</b>               | C1-1  | <b>17,693</b>   | 18,107         |
| 98,000                                      | plus: Investments on hand at end of year                      | C1-2  | <b>98,900</b>   | 94,900         |
| 107,692                                     | <b>Total cash, cash equivalents and investments</b>           |       | <b>116,593</b>  | 113,007        |

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

**Ballina Shire Council****Contents for the notes to the Financial Statements for the year ended 30 June 2025**

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**A About Council and these financial statements****A1-1 Basis of preparation**

These financial statements were authorised for issue by Council on 23 October 2025. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

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

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

**Historical cost convention**

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

**Volunteer services**

Council operate a range of volunteering programs whereby volunteers provide services to perform activities including bush regeneration, weed control and plantings as part of Landcare and Coastcare groups; and the provision of information to visitors at both the visitor services desk at the Ballina Byron Gateway Airport and at the Visitor Information Centre. In addition, volunteers provide front-of-house service at the Northern Rivers Community Gallery (NRCCG). This includes promoting gallery exhibitions and programs, greeting and sharing their knowledge of local artists and art with gallery visitors, and monitoring and keeping artwork safe while the gallery is open.

Under AASB 1058 *Income of Not-for-Profit Entities*, Council is required to recognise the volunteer services at fair value when the following criteria are met:

- Volunteer services can be reliably measured;
- The services would be purchased if they were not donated; and
- The value would be material.

Council has assessed the volunteer services for materiality and in relation to Council's overall operations, the value of the volunteer services are not material. Further, there are limitations on the ability for Council to reliably measure the services, and not all volunteer services would be purchased if they were not donated.

**Significant accounting estimates and judgements**

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

**Critical accounting estimates and assumptions**

Council makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results.

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

- (i) fair values of investment properties –refer Note C1-9,
- (ii) fair values of infrastructure, property, plant and equipment – refer Note C1-8,
- (iii) asset remediation provisions – refer Note C3-5,
- (iv) employee benefit provisions – refer Note C3-4.

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**A1-1 Basis of preparation (continued)****Monies and other assets received by Council****The Consolidated Fund**

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

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

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

- General purpose operations
- Water services
- Wastewater services

**The Trust Fund**

In accordance with the provisions of Section 411 of the *Local Government Act 1993*, a separate and distinct Trust Fund is maintained to account for all money and property received by the Council in trust which must be applied only for the purposes 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.

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

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

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

**New accounting standards adopted during the year**

Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective for the 30 June 2025 reporting period.

The following new standard is effective for 30 June 2025 reporting period:

- **AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities**
- **AASB 2022-6 Amendments to Australian Accounting Standards - Non-Current Liabilities with Covenants**

Neither of these standards has a significant impact on the Councils' reported financial position.

**B Financial Performance****B1 Functions or activities****B1-1 Functions or activities – income, expenses and assets**

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

| \$ '000                                    | Income <sup>1</sup> |                | Expenses       |                | Operating result |               | Grants and contributions |               | Carrying amount of assets |                  |
|--|---------------------|----------------|----------------|----------------|------------------|---------------|--------------------------|---------------|---------------------------|------------------|
|  | 2025                | 2024           | 2025           | 2024           | 2025             | 2024          | 2025                     | 2024          | 2025                      | 2024             |
| Corporate and Community Division           | 64,333              | 57,110         | 34,223         | 30,970         | 30,110           | 26,140        | 5,367                    | 9,360         | 303,126                   | 291,132          |
| Civil Services Division                    | 36,034              | 40,684         | 37,903         | 42,629         | (1,869)          | (1,945)       | 18,877                   | 30,648        | 1,100,877                 | 917,358          |
| Planning and Environmental Health Division | 13,137              | 18,412         | 20,439         | 17,925         | (7,302)          | 487           | 5,160                    | 6,303         | 322,235                   | 310,271          |
| Water Operations                           | 15,944              | 15,363         | 15,538         | 14,886         | 406              | 477           | 489                      | 503           | 120,492                   | 118,008          |
| Wastewater Operations                      | 28,201              | 25,315         | 18,046         | 17,053         | 10,155           | 8,262         | 4,052                    | 937           | 344,659                   | 329,881          |
| <b>Total functions and activities</b>      | <b>157,649</b>      | <b>156,884</b> | <b>126,149</b> | <b>123,463</b> | <b>31,500</b>    | <b>33,421</b> | <b>33,945</b>            | <b>47,751</b> | <b>2,191,389</b>          | <b>1,966,650</b> |

(1) Grants and Contributions are included in income



**B1-2    Components of functions or activities**

---

**Corporate and Community Division covers the following programs:****Governance**

This program relates to expenses associated with the General Manager's office, the elected Council and the Corporate and Community Division along with specialised procurement and community property functions.

**Community Facilities**

This program includes revenues and expenses for the operation of the Kentwell Centre, Lennox Head Cultural Centre, Alstonville Cultural Centre, the Richmond Room, the Ballina Surf Club, Naval Museum and a number of small halls.

**Library Services**

Costs associated with the operation of the Council owned libraries, which are managed by the Richmond Tweed Regional Library, through Lismore City Council.

**Swimming Pools**

Revenues and expenses associated with the operation of the Ballina War Memorial Pool and the Alstonville Aquatic Centre.

**Tourism**

Includes costs associated with the management of a range of activities including visitor services and marketing.

**Communications**

Includes costs associated with the corporate communications function which includes statutory management reporting and customer service, and grant administration.

**Financial Services**

This program manages Council's finances including loans, investments and the financial elements of Council operations.

**Information Services**

This program comprises the expenses associated with the provision of information services to Council. This includes computer equipment, software and geographical information services.

**People and Culture**

Costs associated with the human resource management function, payroll and Work, Health and Safety.

**Risk Management**

Management of all Council's risks including compliance, governance and insurance for items such as public liability and professional indemnity.

**Property Management**

Includes costs associated with Council's commercial property portfolio.

**Ballina Byron Gateway Airport**

Revenue and expenses associated with the operation of the airport.

**Fleet Management and Workshop**

Revenues and expenses related to the management of Council's fleet and workshop.

**Depot and Ancillary Building Management**

Includes costs to manage and maintain a number of corporate and community buildings including the Council Administration Centre and the Council depot, as well as expenses associated with Council's store.

**Quarries and Sandpit**

Revenues and expenses associated with the lease and operation of the quarries owned by Council.

**Civil Services Division covers the following programs:****Infrastructure Planning**

Includes costs related to the supervision and administration of Civil Services.

**Stormwater and Environmental Management**

Relates to services such as flood plain management and pollution control activities such as stormwater drainage.

**Roads and Bridges**

Provision of urban and rural road services and the maintenance and improvement of bridges.

continued on next page ...

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**B1-2    Components of functions or activities (continued)**

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**Ancillary Transport Services**

Includes ancillary transport services such as street lighting, footpaths, kerb and gutter and parking.

**Transport for NSW**

All revenues and expenses related to works funded through the Transport for NSW for roads controlled by Transport for NSW.

**Emergency Services**

Revenues and expenses associated with emergency services including rural fire services, fire brigades and State Emergency Services.

**Landfill and Resource Management**

This represents the operation of the Ballina landfill site, along with other waste initiatives.

**Domestic Waste Management**

Provision of domestic waste collection services to residential properties.

**Planning and Environmental Health Division covers the following programs:****Strategic Planning**

This program includes all revenues and expenses related to strategic planning projects such as planning proposals (land rezonings), local environmental plans, development control plans, heritage studies and economic development programs.

**Northern Rivers Community Gallery**

This program includes revenues and expenses for the operation of the Northern Rivers Community Gallery.

**Development Services**

Revenues and expenses associated with the assessment and management of development applications, in addition to revenues and expenses associated with the provision of building certification services and the assessment of the building application section of development applications.

**Health and Environment**

Revenues and expenses associated with the provision of services such as environmental health, food premise inspections and licences required under the *Local Government Act 1993*.

**Public Order**

Revenues and expenses associated with the delivery of ranger services and parking officers.

**Open Spaces and Reserves**

Costs associated with the maintenance of all Council parks, reserves, public amenities, cemeteries, beaches and sporting grounds.

**Water Operations**

This program includes the revenue raised to finance the water programs and management and operational expenses associated with the delivery of those programs.

**Wastewater Operations**

This program includes the revenue raised to finance the wastewater programs, management expenses and expenses associated with the delivery of wastewater services to the local government area.

**B2 Sources of income****B2-1 Rates and annual charges**

| <b>\$ '000</b>  | <b>2025</b>   | <b>2024</b>   |
|---|---------------|---------------|
| <b>Ordinary rates</b>   |               |               |
| Residential   | 22,664        | 21,573        |
| Farmland  | 1,955         | 1,872         |
| Business  | 5,247         | 5,012         |
| Less: pensioner rebates (mandatory)                                 | (611)         | (611)         |
| <b>Rates levied to ratepayers</b>                                   | <b>29,255</b> | <b>27,846</b> |
| Pensioner rate subsidies received                                   | 336           | 336           |
| <b>Total ordinary rates</b>   | <b>29,591</b> | <b>28,182</b> |
| <b>Annual charges (pursuant to s496, 496A, 496B, 501 &amp; 611)</b> |               |               |
| Domestic waste management services                                  | 8,751         | 8,449         |
| Stormwater management services                                      | 429           | 423           |
| Water supply services   | 5,396         | 5,054         |
| Wastewater services   | 20,548        | 20,143        |
| Waste management services (non-domestic)                            | 667           | 713           |
| Less: pensioner rebates (mandatory)                                 | (805)         | (814)         |
| <b>Annual charges levied</b>  | <b>34,986</b> | <b>33,968</b> |
| Pensioner annual charges subsidies received:                        |               |               |
| – Water   | 156           | 157           |
| – Wastewater  | 155           | 156           |
| – Domestic waste management   | 132           | 135           |
| <b>Total annual charges</b>   | <b>35,429</b> | <b>34,416</b> |
| <b>Total rates and annual charges</b>                               | <b>65,020</b> | <b>62,598</b> |

Valuation Year Information

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

**Material accounting policy information**

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

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

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

**B2-2 User charges and fees**

| <b>\$ '000</b>   | <b>Timing</b> | <b>2025</b>   | <b>2024</b>   |
|--|---------------|---------------|---------------|
| <b>User charges</b>  |               |               |               |
| Water supply services  | 1             | 8,674         | 8,160         |
| Wastewater services  | 1             | 2,205         | 1,955         |
| Waste management services (non-domestic)                         | 1             | 7,213         | 6,824         |
| <b>Total user charges</b>  |               | <b>18,092</b> | <b>16,939</b> |
| <b>Other fees and charges</b>                                    |               |               |               |
| <b>(i) Fees and charges – statutory and regulatory functions</b> |               |               |               |
| Planning and building regulation                                 | 2             | 1,857         | 1,881         |
| Private works – section 67                                       | 2             | 55            | 39            |
| <b>Total fees and charges – statutory/regulatory</b>             |               | <b>1,912</b>  | <b>1,920</b>  |
| <b>(ii) Fees and charges – other</b>                             |               |               |               |
| Aerodrome  | 2             | 10,290        | 9,215         |
| Cemeteries   | 2             | 581           | 524           |
| Public and environmental health fees                             | 2             | 474           | 501           |
| Swimming centres   | 2             | 1,230         | 1,228         |
| Ferry tolls  | 2             | 445           | 453           |
| Plant hire   | 2             | 245           | 291           |
| Other  | 2             | 941           | 889           |
| <b>Total fees and charges – other</b>                            |               | <b>14,206</b> | <b>13,101</b> |
| <b>Total other fees and charges</b>                              |               | <b>16,118</b> | <b>15,021</b> |
| <b>Total user charges and fees</b>                               |               | <b>34,210</b> | <b>31,960</b> |
| <b>Timing of revenue recognition for user charges and fees</b>   |               |               |               |
| User charges and fees recognised over time (1)                   |               | 18,092        | 16,939        |
| User charges and fees recognised at a point in time (2)          |               | 16,118        | 15,021        |
| <b>Total user charges and fees</b>                               |               | <b>34,210</b> | <b>31,960</b> |

**Material accounting policy information**

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

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service for areas such as the Aerodrome, or in some cases such as the tent park, indoor sport and leisure centre, swimming pools and other community facilities, the customer is required to pay on arrival. There is no material obligation for Council in relation to refunds or returns.

Where an upfront fee is charged such as for fixed-term swimming pool passes, the fee revenue, if material, is recognised on a straight-line basis over the expected term of the pass.

### B2-3 Other revenues

| <b>\$ '000</b>  | <b>Timing</b> | <b>2025</b>  | <b>2024</b>  |
|---|---------------|--------------|--------------|
| Fines – parking   | 2             | 368          | 300          |
| Fines – other   | 2             | 40           | 58           |
| Legal fees recovery – rates and charges (extra charges) | 2             | 99           | 40           |
| Legal fees recovery – other                             | 2             | 125          | 17           |
| Commissions and agency fees                             | 2             | 13           | 22           |
| Insurance claims recoveries                             | 2             | 199          | 996          |
| Recycling income (non-domestic)                         | 2             | 412          | 439          |
| Miscellaneous sales                                     | 2             | 489          | 687          |
| Reassessment of provision for remediation               | 2             | 1,174        | –            |
| Other   | 2             | 512          | 549          |
| <b>Total other revenue</b>                              |               | <b>3,431</b> | <b>3,108</b> |

#### Timing of revenue recognition for other revenue

|   |              |              |
|---|--------------|--------------|
| Other revenue recognised over time (1)          | –            | –            |
| Other revenue recognised at a point in time (2) | 3,431        | 3,108        |
| <b>Total other revenue</b>                      | <b>3,431</b> | <b>3,108</b> |

#### Material accounting policy information for other revenue

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

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

Fines are recognised as revenue when the payment is received.

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

**B2-4 Grants and contributions**

| \$ '000  | Timing | Operating<br>2025 | Operating<br>2024 | Capital<br>2025 | Capital<br>2024 |
|--|--------|-------------------|-------------------|-----------------|-----------------|
| <b>General purpose grants and non-developer contributions (untied)</b>               |        |                   |                   |                 |                 |
| <b>General purpose (untied)</b>  |        |                   |                   |                 |                 |
| <b>Current year allocation</b>   |        |                   |                   |                 |                 |
| Financial assistance   | 2      | 954               | 302               | —               | —               |
| <b>Payment in advance - future year allocation</b>                                   |        |                   |                   |                 |                 |
| Financial assistance   | 2      | 3,177             | 5,117             | —               | —               |
| <b>Amount recognised as income during current year</b>                               |        | <b>4,131</b>      | <b>5,419</b>      | <b>—</b>        | <b>—</b>        |
| <b>Special purpose grants and non-developer contributions (tied)</b>                 |        |                   |                   |                 |                 |
| <b>Cash contributions</b>  |        |                   |                   |                 |                 |
| Bushfire and emergency services  | 2      | 124               | 404               | 214             | 580             |
| Library <sup>1</sup>   | 2      | 194               | 193               | —               | —               |
| Library – special projects   | 1      | —                 | —                 | 12              | —               |
| Local Infrastructure Renewal Scheme (LIRS) subsidy                                   | 2      | —                 | 4                 | —               | —               |
| Recreation and culture <sup>1</sup>  | 1 & 2  | —                 | —                 | 3,309           | 4,840           |
| Natural disaster funding   | 2      | 2,955             | 1,836             | —               | —               |
| Airport <sup>1</sup>   | 1 & 2  | —                 | 234               | —               | 2,029           |
| Waste Programs <sup>1</sup>  | 1 & 2  | 213               | —                 | 193             | —               |
| Environmental (including coastal and estuary) programs <sup>1</sup>                  | 1 & 2  | 695               | 562               | 561             | 563             |
| Wharf and Pontoon Infrastructure   | 1      | —                 | 9                 | 14              | 1,309           |
| Contribution to employee costs   | 2      | 682               | 437               | —               | —               |
| Roads to Recovery  | 2      | 1,145             | 880               | —               | —               |
| Transport for NSW contributions (regional roads, block grant) <sup>1</sup>           | 1 & 2  | 1,272             | 1,083             | —               | —               |
| Local Roads and Community Infrastructure   | 2      | —                 | —                 | 815             | 1,483           |
| Other roads and bridges <sup>1</sup>   | 1 & 2  | 243               | 2,462             | 5,687           | 8,513           |
| Other <sup>1</sup>   | 1 & 2  | 36                | 60                | —               | —               |
| <b>Total special purpose grants and non-developer contributions – cash</b>           |        | <b>7,559</b>      | <b>8,164</b>      | <b>10,805</b>   | <b>19,317</b>   |
| <b>Non-cash contributions</b>  |        |                   |                   |                 |                 |
| Dedications – subdivisions (other than by s7.4 and s7.11 – EP&A Act, s64 of the LGA) | 2      | —                 | —                 | 3,368           | 7,571           |
| Dedications - non-current assets   | 2      | —                 | —                 | 2,935           | 2,482           |
| <b>Total other contributions – non-cash</b>  |        | <b>—</b>          | <b>—</b>          | <b>6,303</b>    | <b>10,053</b>   |
| <b>Total special purpose grants and non-developer contributions (tied)</b>           |        | <b>7,559</b>      | <b>8,164</b>      | <b>17,108</b>   | <b>29,370</b>   |
| <b>Total grants and non-developer contributions</b>                                  |        | <b>11,690</b>     | <b>13,583</b>     | <b>17,108</b>   | <b>29,370</b>   |
| <b>Comprising:</b>   |        |                   |                   |                 |                 |
| – Commonwealth funding   |        | 5,590             | 7,618             | 954             | 2,987           |
| – State funding  |        | 5,631             | 5,507             | 9,798           | 16,301          |
| – Other funding  |        | 469               | 458               | 6,356           | 10,082          |
|  |        | <b>11,690</b>     | <b>13,583</b>     | <b>17,108</b>   | <b>29,370</b>   |

(1) This line item includes grants and contributions recognised over time and at a point in time.

continued on next page ...

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**B2-4 Grants and contributions (continued)****Developer contributions**

| <b>\$ '000</b>   | Notes | Timing | <b>Operating<br/>2025</b> | Operating<br>2024 | <b>Capital<br/>2025</b> | Capital<br>2024 |
|--|-------|--------|---------------------------|-------------------|-------------------------|-----------------|
| <b>Developer contributions:</b><br><b>(s7.4 &amp; s7.11 - EP&amp;A Act, s64 of the LGA):</b> |       |        |                           |                   |                         |                 |
|  | G4    |        |                           |                   |                         |                 |
| <b>Cash contributions</b>  |       |        |                           |                   |                         |                 |
| S 7.11 – contributions towards amenities/services  |       | 2      | –                         | –                 | <b>3,645</b>            | 3,358           |
| S 64 – water supply contributions  |       | 2      | –                         | –                 | <b>309</b>              | 503             |
| S 64 – sewerage service contributions  |       | 2      | –                         | –                 | <b>1,193</b>            | 937             |
| <b>Total developer contributions – cash</b>  |       |        | <b>–</b>                  | <b>–</b>          | <b>5,147</b>            | <b>4,798</b>    |
| <b>Total developer contributions</b>   |       |        | <b>–</b>                  | <b>–</b>          | <b>5,147</b>            | <b>4,798</b>    |
| <b>Total grants and contributions</b>  |       |        | <b>11,690</b>             | <b>13,583</b>     | <b>22,255</b>           | <b>34,168</b>   |
| <b>Timing of revenue recognition</b>   |       |        |                           |                   |                         |                 |
| Grants and contributions recognised over time (1)  |       |        | –                         | 2,270             | <b>9,967</b>            | 17,430          |
| Grants and contributions recognised at a point in time (2)                                   |       |        | <b>11,690</b>             | 11,313            | <b>12,288</b>           | 16,738          |
| <b>Total grants and contributions</b>  |       |        | <b>11,690</b>             | <b>13,583</b>     | <b>22,255</b>           | <b>34,168</b>   |

**Unspent grants and contributions**

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

| <b>\$ '000</b>  | <b>Operating<br/>2025</b> | Operating<br>2024 | <b>Capital<br/>2025</b> | Capital<br>2024 |
|---|---------------------------|-------------------|-------------------------|-----------------|
| Unspent funds at 1 July   | <b>8,970</b>              | 11,544            | <b>52,616</b>           | 49,506          |
| <b>Add:</b> Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions | <b>4,073</b>              | 5,554             | <b>7,420</b>            | 7,370           |
| <b>Add:</b> Funds received and not recognised as revenue in the current year                                      | –                         | –                 | <b>3,445</b>            | 5,005           |
| <b>Less:</b> Funds recognised as revenue in previous years that have been spent during the reporting year         | <b>(7,214)</b>            | (8,128)           | <b>(6,733)</b>          | (5,253)         |
| <b>Less:</b> Funds received in prior year but revenue recognised and funds spent in current year                  | –                         | –                 | <b>(4,231)</b>          | (4,012)         |
| <b>Unspent funds at 30 June</b>   | <b>5,829</b>              | <b>8,970</b>      | <b>52,517</b>           | <b>52,616</b>   |

continued on next page ...

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**B2-4 Grants and contributions (continued)**

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**Material accounting policy information****Grants and contributions – enforceable agreement with sufficiently specific performance obligations**

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

The performance obligations vary according to the agreement but include the provision of research, bush regeneration activities and art gallery cultural events, such as short courses and workshops. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

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

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

**Capital grants**

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

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

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

**Developer contributions**

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

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

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

**Other grants and contributions**

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

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



### B2-5 Interest and investment income

| <b>\$ '000</b>   | <b>2025</b>         | <b>2024</b>         |
|--|---------------------|---------------------|
| <b>Interest on financial assets measured at amortised cost</b>   |                     |                     |
| – Overdue rates and annual charges (incl. special purpose rates) | <b>284</b>          | 203                 |
| – Cash and investments   | <b>5,126</b>        | 5,688               |
| <b><u>Total interest and investment income (losses)</u></b>      | <b><u>5,410</u></b> | <b><u>5,891</u></b> |

### B2-6 Other income

| <b>\$ '000</b>   | Notes | <b>2025</b>         | <b>2024</b>         |
|--|-------|---------------------|---------------------|
| Fair value increment on investment properties                |       | <b>1,227</b>        | 990                 |
| Rental income  |       | <b>4,409</b>        | 4,586               |
| Net share of interests in associates using the equity method | D2-1  | <b>148</b>          | –                   |
| <b><u>Total other income</u></b>                             |       | <b><u>5,784</u></b> | <b><u>5,576</u></b> |

## B3 Costs of providing services

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

| \$ '000   | 2025          | 2024          |
|---|---------------|---------------|
| Salaries and wages  | 31,553        | 28,465        |
| Employee leave entitlements (ELE)   | 5,198         | 4,855         |
| Superannuation – defined contribution plans                                   | 3,549         | 3,020         |
| Superannuation – defined benefit plans  | 180           | 264           |
| Workers' compensation insurance   | 586           | 399           |
| Fringe benefit tax (FBT)  | 60            | 59            |
| Payroll tax   | 392           | 353           |
| Training costs (other than salaries and wages)                                | 118           | 139           |
| Other   | 234           | 186           |
| <b>Total employee costs</b>   | <b>41,870</b> | <b>37,740</b> |
| Less: costs capitalised to Infrastructure, Property, Plant & Equipment (IPPE) | (3,365)       | (3,130)       |
| <b>Total employee costs expensed</b>  | <b>38,505</b> | <b>34,610</b> |
| Number of 'full-time equivalent' employees (FTE) at year end                  | 379           | 342           |

#### Material accounting policy information

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

### B3-2 Materials and services

| <b>\$ '000</b>                                      | Notes | <b>2025</b>          | <b>2024</b>          |
|---|-------|----------------------|----------------------|
| Raw materials and consumables                       |       | <b>41,951</b>        | 36,661               |
| Contractor costs                                    |       | <b>551</b>           | 772                  |
| Auditors' remuneration                              | F2-1  | <b>226</b>           | 191                  |
| Councillor and Mayoral fees and associated expenses | F1-2  | <b>424</b>           | 420                  |
| Advertising   |       | <b>89</b>            | 111                  |
| Bank charges  |       | <b>182</b>           | 184                  |
| Electricity and heating                             |       | <b>2,256</b>         | 1,926                |
| Insurance   |       | <b>1,973</b>         | 1,994                |
| Street lighting                                     |       | <b>458</b>           | 460                  |
| Subscriptions and publications                      |       | <b>128</b>           | 117                  |
| Telephone and communications                        |       | <b>341</b>           | 297                  |
| Other expenses                                      |       | <b>81</b>            | 132                  |
| Legal expenses                                      |       | <b>897</b>           | 699                  |
| Expenses from short-term leases                     |       | <b>133</b>           | 195                  |
| <b>Total materials and services</b>                 |       | <b>49,690</b>        | <b>44,159</b>        |
| <u>Total materials and services</u>                 |       | <u><b>49,690</b></u> | <u><b>44,159</b></u> |

### B3-3 Borrowing costs

#### (i) Interest bearing liability costs

|   |              |              |
|---|--------------|--------------|
| Interest on leases                            | <b>62</b>    | 66           |
| Interest on loans                             | <b>3,897</b> | 4,038        |
| <b>Total interest bearing liability costs</b> | <b>3,959</b> | <b>4,104</b> |

#### (ii) Other borrowing costs

|   |                     |                     |
|---|---------------------|---------------------|
| Unwinding of present value discounts and premiums | <b>66</b>           | 332                 |
| Other borrowing costs                             | <b>42</b>           | 11                  |
| <b>Total other borrowing costs</b>                | <b>108</b>          | <b>343</b>          |
| <u>Total borrowing costs expensed</u>             | <u><b>4,067</b></u> | <u><b>4,447</b></u> |

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

| \$ '000   | Notes     | 2025          | 2024          |
|---|-----------|---------------|---------------|
| <b>Depreciation and amortisation</b>  |           |               |               |
| Plant and equipment   |           | 2,056         | 1,820         |
| Land improvements (depreciable)   |           | 111           | 111           |
| <b>Infrastructure:</b>  | C1-8      |               |               |
| – Buildings   |           | 4,486         | 4,339         |
| – Other structures  |           | 2,372         | 2,095         |
| – Roads   |           | 10,430        | 9,599         |
| – Bridges   |           | 645           | 748           |
| – Footpaths   |           | 1,088         | 731           |
| – Stormwater drainage   |           | 2,089         | 1,853         |
| – Water supply network  |           | 1,642         | 1,730         |
| – Sewerage network  |           | 4,326         | 4,227         |
| – Bulk earthworks   |           | –             | 187           |
| <b>Reinstatement, rehabilitation and restoration assets:</b>                    |           |               |               |
| Future reinstatement costs – tips   | C3-5,C1-8 | 698           | 919           |
| Future reinstatement costs – quarries   | C3-5,C1-8 | 550           | 201           |
| Right of use assets   | C2-1      | 117           | 158           |
| <b>Total gross depreciation and amortisation costs</b>                          |           | <b>30,610</b> | <b>28,718</b> |
| <b>Impairment Reversal</b>  |           |               |               |
| <b>Infrastructure:</b>  | C1-8      |               |               |
| – Roads   |           | (150)         | (227)         |
| – Footpaths   |           | –             | (52)          |
| – Sewerage network  |           | (504)         | –             |
| <b>Total gross IPPE impairment Reversal</b>                                     |           | <b>(654)</b>  | <b>(279)</b>  |
| Amounts taken through revaluation reserve                                       | C1-8      | 654           | 279           |
| <b>Total depreciation, amortisation and impairment for non-financial assets</b> |           | <b>30,610</b> | <b>28,718</b> |

continued on next page ...

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

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### Material accounting policy information

#### **Depreciation and amortisation**

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

#### **Impairment of non-financial assets**

Council assets held at fair value that are not held primarily for their ability to generate net cash flow, and that are deemed to be specialised, are no longer required to be tested for impairment under AASB 136 at year end. This is because these assets are assessed on an annual basis to ensure that the carrying amount is not materially different from fair value and therefore an impairment loss would be captured during this assessment.

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

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

### B3-5 Other expenses

| <b>\$ '000</b>   | Notes | <b>2025</b>         | <b>2024</b>         |
|--|-------|---------------------|---------------------|
| <b>Net share of interests in joint ventures and associates using the equity method</b>       |       |                     |                     |
| Associates   |       | –                   | 73                  |
| <b>Total net share of interests in joint ventures and associates using the equity method</b> | D2-1  | <b>–</b>            | <b>73</b>           |
| <b>Other</b>   |       |                     |                     |
| Contributions/levies to other levels of government   |       |                     |                     |
| – Planning levy  |       | 187                 | 127                 |
| – Emergency Services levy  |       | 167                 | 212                 |
| – Other contributions/levies (includes FRNSW and RFS levies)                                 |       | 350                 | 355                 |
| Donations, contributions and assistance to other organisations                               |       | 2,573               | 4,055               |
| <b>Total other</b>   |       | <b>3,277</b>        | <b>4,749</b>        |
| <b><u>Total other expenses</u></b>   |       | <b><u>3,277</u></b> | <b><u>4,822</u></b> |

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

| <b>\$ '000</b>  | <b>Notes</b> | <b>2025</b>    | <b>2024</b> |
|---|--------------|----------------|-------------|
| <b>Gain (or loss) on disposal of property (excl. investment property)</b>             |              |                |             |
|   | C1-8         |                |             |
| Proceeds from disposal – property   |              | <b>10</b>      | –           |
| Less: carrying amount of property assets sold/written off                             |              | <b>(476)</b>   | (368)       |
| <b>Gain (or loss) on disposal</b>   |              | <b>(466)</b>   | (368)       |
| <b>Gain (or loss) on disposal of plant and equipment</b>                              |              |                |             |
|   | C1-8         |                |             |
| Proceeds from disposal – plant and equipment  |              | <b>578</b>     | 1,611       |
| Less: carrying amount of plant and equipment assets sold/written off                  |              | <b>(325)</b>   | (974)       |
| <b>Gain (or loss) on disposal</b>   |              | <b>253</b>     | 637         |
| <b>Gain (or loss) on disposal of infrastructure</b>                                   |              |                |             |
|   | C1-8         |                |             |
| Proceeds from disposal – infrastructure   |              | –              | –           |
| Less: carrying amount of infrastructure assets sold/written off                       |              | <b>(975)</b>   | (6,976)     |
| <b>Gain (or loss) on disposal</b>   |              | <b>(975)</b>   | (6,976)     |
| <b>Gain (or loss) on disposal of real estate assets held for sale</b>                 |              |                |             |
|   | C1-5         |                |             |
| Proceeds from disposal – real estate assets   |              | <b>15,550</b>  | –           |
| Less: carrying amount of real estate assets sold/written off                          |              | <b>(4,504)</b> | –           |
| <b>Gain (or loss) on disposal</b>   |              | <b>11,046</b>  | –           |
| <b>Gain (or loss) on disposal of non-current assets classified as 'held for sale'</b> |              |                |             |
|   | C1-7         |                |             |
| Proceeds from disposal – non-current assets 'held for sale'                           |              | <b>5,254</b>   | –           |
| Less: carrying amount of 'held for sale' assets sold/written off                      |              | <b>(5,263)</b> | –           |
| <b>Gain (or loss) on disposal</b>   |              | <b>(9)</b>     | –           |
| <b>Net gain (or loss) from disposal of assets</b>                                     |              | <b>9,849</b>   | (6,707)     |

**B5     Performance against budget**

**B5-1    Material budget variations**

Council’s original budget was adopted by the Council on 27 June 2024 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

| \$ '000  | 2025<br>Budget | 2025<br>Actual | 2025<br>----- Variance ----- |                  |
|--|----------------|----------------|------------------------------|------------------|
| <b>Revenues</b>  |                |                |                              |                  |
| <b>Other revenues</b>  | <b>1,658</b>   | <b>3,431</b>   | <b>1,773</b>                 | <b>107%   F</b>  |
| The actuals include unbudgeted \$1.2m reassessment of provision for remediation, \$199k insurance proceeds received and \$125k legal fees recovered.   |                |                |                              |                  |
| <b>Capital grants and contributions</b>  | <b>49,175</b>  | <b>22,255</b>  | <b>(26,920)</b>              | <b>(55)%   U</b> |
| The original budget for Capital grants and contributions included \$21.8m for developers cash contributions and non-cash contributions from developers and third parties. Actual capital contributions for the reporting period were \$11.5m, significantly less than budgeted. The timing of capital grants is difficult to predict. Completion of large capital projects such as Ross Lane Betterment, Fishery Creek Bridge and Canal Bridge duplication are still in progress with some works deferred to 2025/26 and 2026/27, which has an impact on timing of grant income receipt and recognition. |                |                |                              |                  |
| <b>Interest and investment revenue</b>   | <b>4,807</b>   | <b>5,410</b>   | <b>603</b>                   | <b>13%   F</b>   |
| The adopted budget was set up with a conservative outlook.   |                |                |                              |                  |
| <b>Other income</b>  | <b>5,108</b>   | <b>5,784</b>   | <b>676</b>                   | <b>13%   F</b>   |
| Other income includes budgeted \$960k fair value on investment properties, actual was \$1.2m.  |                |                |                              |                  |



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

| \$ '000   | 2025<br>Budget | 2025<br>Actual | 2025<br>----- Variance ----- |                |
|---|----------------|----------------|------------------------------|----------------|
| <b>Expenses</b>   |                |                |                              |                |
| <b>Borrowing costs</b>  | <b>3,639</b>   | <b>4,067</b>   | <b>(428)</b>                 | <b>(12)% U</b> |
| Adopted budget includes variable loan facilities for land development projects.   |                |                |                              |                |
| <b>Depreciation, amortisation and impairment of non-financial assets</b>  | <b>27,682</b>  | <b>30,610</b>  | <b>(2,928)</b>               | <b>(11)% U</b> |
| During the reporting period Roads and Stormwater asset classes were comprehensively revalued, which resulted in an increase in fair value and depreciation expense. |                |                |                              |                |
| <b>Net losses from disposal of assets</b>   | <b>3,110</b>   | <b>–</b>       | <b>3,110</b>                 | <b>100% F</b>  |
| The Adopted budget does not include gain on real estate assets.   |                |                |                              |                |

**Statement of cash flows**

|  |                 |                 |                 |                |
|--|-----------------|-----------------|-----------------|----------------|
| <b>Cash flows from operating activities</b>  | <b>66,728</b>   | <b>46,965</b>   | <b>(19,763)</b> | <b>(30)% U</b> |
| Capital Grants and developers contributions were lower than budgeted, resulting in lower cash inflows from operating activities. Completion of large capital projects such as Ross Lane Betterment, Fishery Creek Bridge and Canal Bridge duplication are still in progress with some works deferred to 2025/26, which has an impact on timing of grant receipts.  |                 |                 |                 |                |
| <b>Cash flows from investing activities</b>  | <b>(68,099)</b> | <b>(39,403)</b> | <b>28,696</b>   | <b>(42)% F</b> |
| Completion of large capital projects such as Ross Lane Betterment, Fishery Creek Bridge, Canal Bridge duplication and Russelton Industrial estate are still in progress with some works deferred to 2025/26. In addition actual sales proceeds from Southern Cross Industrial estate were higher than budgeted, which contributed to the favourable variance. Adopted budget did not include proceeds from assets held for sale. In addition the net purchase of investments was more than budgeted. |                 |                 |                 |                |
| <b>Cash flows from financing activities</b>  | <b>(7,044)</b>  | <b>(7,976)</b>  | <b>(932)</b>    | <b>13% U</b>   |
| Adopted budget includes \$1m proceeds from new loan for Depot Administration Building. Actual sales proceeds from Southern Cross Industrial estate were higher than budgeted and Council resolved to allocate a portion of the existing funds to complete the project, opting not to proceed with the proposed new loan.   |                 |                 |                 |                |

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

| <b>\$ '000</b>                         | <b>2025</b>   | <b>2024</b>   |
|--|---------------|---------------|
| <b>Cash assets</b>                     |               |               |
| Cash on hand and at bank               | <b>17,693</b> | 18,107        |
| <b>Total cash and cash equivalents</b> | <b>17,693</b> | <b>18,107</b> |

**Reconciliation of cash and cash equivalents**

|   |               |               |
|---|---------------|---------------|
| Total cash and cash equivalents per Statement of Financial Position | <b>17,693</b> | 18,107        |
| <b>Balance as per the Statement of Cash Flows</b>                   | <b>17,693</b> | <b>18,107</b> |

**C1-2 Financial investments**

| <b>\$ '000</b>   | <b>2025<br/>Current</b> | <b>2025<br/>Non-current</b> | <b>2024<br/>Current</b> | <b>2024<br/>Non-current</b> |
|--|-------------------------|-----------------------------|-------------------------|-----------------------------|
| <b>Debt securities at amortised cost</b>                   |                         |                             |                         |                             |
| Term Deposits  | <b>89,000</b>           | –                           | 86,000                  | –                           |
| NCD's, FRN's (with maturities > 3 months) <sup>1</sup>     | <b>4,300</b>            | <b>5,600</b>                | –                       | 8,900                       |
| <b>Total financial investments</b>                         | <b>93,300</b>           | <b>5,600</b>                | <b>86,000</b>           | <b>8,900</b>                |
| <b>Total cash assets, cash equivalents and investments</b> | <b>110,993</b>          | <b>5,600</b>                | <b>104,107</b>          | <b>8,900</b>                |

(1) NCDs are negotiable certificates of deposit; FRNs are floating rate notes

**Financial assets**

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

**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 trade and other receivables, term deposits, FRNs, and cash and cash equivalents in the Statement of Financial Position. Term deposits with an initial term of more than 3 months are classified as investments rather than cash and cash equivalents.

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

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

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

| <b>\$ '000</b>   | <b>2025</b>     | <b>2024</b>     |
|--|-----------------|-----------------|
| (a) Externally restricted cash, cash equivalents and investments                         |                 |                 |
| <b>Total cash, cash equivalents and investments</b>                                      | <b>116,593</b>  | <b>113,007</b>  |
| Less: Externally restricted cash, cash equivalents and investments                       | <b>(78,220)</b> | <b>(80,913)</b> |
| <b>Cash, cash equivalents and investments not subject to external restrictions</b>       | <b>38,373</b>   | <b>32,094</b>   |
| <b>External restrictions</b>   |                 |                 |
| External restrictions included in cash, cash equivalents and investments above comprise: |                 |                 |
| Deposits and retentions  | <b>3,016</b>    | 3,465           |
| Water and wastewater employee leave entitlements   | <b>713</b>      | 692             |
| Specific purpose unexpended grants – general fund  | <b>5,307</b>    | 5,497           |
| Developer contributions – general  | <b>25,500</b>   | 21,154          |
| Developer contributions – water fund   | <b>11,205</b>   | 11,546          |
| Developer contributions – wastewater fund  | <b>9,499</b>    | 12,337          |
| Specific purpose unexpended grants (recognised as revenue) – general fund                | <b>2,043</b>    | 3,734           |
| Water fund   | <b>7,173</b>    | 5,962           |
| Wastewater services  | <b>12,160</b>   | 14,485          |
| Domestic waste management  | <b>1,604</b>    | 2,041           |
| <b>Total external restrictions</b>   | <b>78,220</b>   | <b>80,913</b>   |

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

continued on next page ...

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

| <b>\$ '000</b> | <b>2025</b> | <b>2024</b> |
|----------------|-------------|-------------|
|----------------|-------------|-------------|

**(b) Internal allocations**

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

|                                       |               |        |
|---------------------------------------|---------------|--------|
| Airport                               | <b>3,099</b>  | 2,278  |
| Bypass maintenance funding            | <b>3,430</b>  | 3,749  |
| Carry over works                      | <b>1,841</b>  | 4,736  |
| Commercial properties                 | <b>1,158</b>  | 1,308  |
| Community facilities (other)          | <b>786</b>    | 800    |
| Employees leave entitlements          | <b>2,994</b>  | 2,994  |
| Facilities Management                 | <b>650</b>    | 872    |
| Financial assistance grant in advance | <b>3,177</b>  | 5,117  |
| Landfill and Resource Management      | <b>–</b>      | 101    |
| Management plans and studies          | <b>772</b>    | 1,166  |
| Open Spaces and Reserves              | <b>2,459</b>  | 1,320  |
| Plant and vehicle replacement         | <b>95</b>     | 222    |
| Property reserves                     | <b>10,957</b> | 1,480  |
| Quarries                              | <b>483</b>    | 629    |
| Strategic Planning                    | <b>417</b>    | 827    |
| Other                                 | <b>1,478</b>  | 1,891  |
| <b>Total internal allocations</b>     | <b>33,796</b> | 29,490 |

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

**C1-4 Receivables**

| <b>\$ '000</b>                                      | <b>2025<br/>Current</b> | <b>2025<br/>Non-current</b> | <b>2024<br/>Current</b> | <b>2024<br/>Non-current</b> |
|---|-------------------------|-----------------------------|-------------------------|-----------------------------|
| Rates and annual charges                            | 3,350                   | 143                         | 3,265                   | 133                         |
| Interest and extra charges                          | 155                     | 67                          | 101                     | 44                          |
| User charges and fees                               | 2,721                   | 116                         | 2,627                   | 108                         |
| Accrued revenues                                    |                         |                             |                         |                             |
| – Interest on investments                           | 1,441                   | –                           | 2,191                   | –                           |
| Airport charges                                     | 1,295                   | –                           | 902                     | –                           |
| Government grants and subsidies                     | 3,182                   | –                           | 3,519                   | –                           |
| Net GST receivable                                  | 214                     | –                           | 1,063                   | –                           |
| Waste centre fees                                   | 1,300                   | –                           | 1,248                   | –                           |
| Other debtors                                       | 672                     | –                           | 851                     | –                           |
| <b>Total</b>  | <b>14,330</b>           | <b>326</b>                  | <b>15,767</b>           | <b>285</b>                  |
| <b>Less: provision for impairment</b>               |                         |                             |                         |                             |
| User charges and fees                               | (3)                     | –                           | (19)                    | –                           |
| <b>Total provision for impairment – receivables</b> | <b>(3)</b>              | <b>–</b>                    | <b>(19)</b>             | <b>–</b>                    |
| <b>Total net receivables</b>                        | <b>14,327</b>           | <b>326</b>                  | <b>15,748</b>           | <b>285</b>                  |

**Material accounting policy information**

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

**Impairment**

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

When estimating ECL, Council considers reasonable and supportable information that is relevant and reasonably available. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

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

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

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

Council writes off a receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor is subject to any form of insolvency administration.

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

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

**C1-5 Inventories**

| <b>\$ '000</b>           | <b>2025<br/>Current</b> | <b>2025<br/>Non-current</b> | <b>2024<br/>Current</b> | <b>2024<br/>Non-current</b> |
|--------------------------|-------------------------|-----------------------------|-------------------------|-----------------------------|
| <b>(i) Inventories</b>   |                         |                             |                         |                             |
| Trading stock            | 28                      | –                           | 26                      | –                           |
| Stores and materials     | 1,123                   | –                           | 1,124                   | –                           |
| Real estate for resale   | 3,081                   | 3,863                       | 4,057                   | 6,248                       |
| <b>Total inventories</b> | <b>4,232</b>            | <b>3,863</b>                | <b>5,207</b>            | <b>6,248</b>                |
| <b>Total inventories</b> | <b>4,232</b>            | <b>3,863</b>                | <b>5,207</b>            | <b>6,248</b>                |

**(i) Other disclosures**

| <b>\$ '000</b>                                 | <b>2025<br/>Current</b> | <b>2025<br/>Non-current</b> | <b>2024<br/>Current</b> | <b>2024<br/>Non-current</b> |
|--|-------------------------|-----------------------------|-------------------------|-----------------------------|
| <b>(a) Details for real estate development</b> |                         |                             |                         |                             |
| Industrial/commercial                          | 2,013                   | 2,504                       | 3,206                   | 4,737                       |
| Residential                                    | 1,068                   | 1,359                       | 851                     | 1,511                       |
| <b>Total real estate for resale</b>            | <b>3,081</b>            | <b>3,863</b>                | <b>4,057</b>            | <b>6,248</b>                |
| <b>Represented by:</b>                         |                         |                             |                         |                             |
| Land and development costs                     | 3,081                   | 3,863                       | 4,057                   | 6,248                       |
| <b>Total real estate for resale</b>            | <b>3,081</b>            | <b>3,863</b>                | <b>4,057</b>            | <b>6,248</b>                |

**Material accounting policy information****Stores and materials**

Raw materials and stores, work in progress and finished goods are stated at the lower of cost and net realisable value.

**Real estate for resale**

Land held for resale is stated at the lower of cost and net realisable value.

**C1-6 Contract assets and Contract cost assets**

| <b>\$ '000</b>   | <b>2025<br/>Current</b> | <b>2025<br/>Non-current</b> | <b>2024<br/>Current</b> | <b>2024<br/>Non-current</b> |
|--|-------------------------|-----------------------------|-------------------------|-----------------------------|
| Contract assets  | 3,957                   | –                           | 4,792                   | –                           |
| <b><u>Total contract assets and contract cost assets</u></b> | <b><u>3,957</u></b>     | <b><u>–</u></b>             | <b><u>4,792</u></b>     | <b><u>–</u></b>             |

**Contract assets**

|  |                     |                 |                     |                 |
|--|---------------------|-----------------|---------------------|-----------------|
| Work relating to infrastructure grants | 3,957               | –               | 4,792               | –               |
| <b><u>Total contract assets</u></b>    | <b><u>3,957</u></b> | <b><u>–</u></b> | <b><u>4,792</u></b> | <b><u>–</u></b> |

**Significant changes in contract assets**

The significant change in contract assets is due to the timing of capital works. During 2024/25 Council carried out works prior to grant revenue being received. Significant projects included in Contract Assets as at 30 June 2025 are the Evacuation Route Raising Projects, the Community Assets Program and various roads projects along with the Wardell Wharf project with funds from 2023/24 still included in the balance of contract assets as at 30 June 2025.

**C1-7 Non-current assets classified as held for sale**

| <b>\$ '000</b>   | <b>2025<br/>Current</b> | <b>2025<br/>Non-current</b> | <b>2024<br/>Current</b> | <b>2024<br/>Non-current</b> |
|--|-------------------------|-----------------------------|-------------------------|-----------------------------|
| <b>Non-current assets held for sale</b>                            |                         |                             |                         |                             |
| Water supply network and other assets                              | 1,040                   | –                           | 6,303                   | –                           |
| <b><u>Total non-current assets held for sale</u></b>               | <b><u>1,040</u></b>     | <b><u>–</u></b>             | <b><u>6,303</u></b>     | <b><u>–</u></b>             |
| <b><u>Total non-current assets classified as held for sale</u></b> | <b><u>1,040</u></b>     | <b><u>–</u></b>             | <b><u>6,303</u></b>     | <b><u>–</u></b>             |

**Details of assets**

Contract execution for Marom Creek and associated assets was completed during the reporting period. As at 30 June 2025 the sale of the remaining assets was assessed by the appropriate level of management as highly probable. Contract execution and settlement for Russelton reservoir and associated assets are anticipated to occur during 2025/26.

**Reconciliation of non-current assets held for sale**

| <b>\$ '000</b>   | <b>2025<br/>Assets 'held<br/>for sale'</b> | <b>2024<br/>Assets 'held<br/>for sale'</b> |
|--|--|--|
| <b>Opening balance</b>                                     | <b>6,303</b>                               | <b>–</b>                                   |
| Less: carrying value of assets/operations sold             | (5,263)                                    | –  |
| <b>Balance still unsold after 12 months:</b>               | <b>1,040</b>                               | <b>–</b>                                   |
| <b><u>New transfers in:</u></b>                            |  |  |
| – Assets held for sale                                     | –  | 6,303                                      |
| <b>Closing balance of held for sale non-current assets</b> | <b>1,040</b>                               | <b>6,303</b>                               |

## C1-8 Infrastructure, property, plant and equipment

| By aggregated asset class   | At 1 July 2024        |   |                     | Asset movements during the reporting period |                      |                             |                      |                      |               |                           |                                   |                                      |                       | At 30 June 2025                         |                     |  |
|---|-----------------------|---|---------------------|---|----------------------|-----------------------------|----------------------|----------------------|---------------|---------------------------|-----------------------------------|--------------------------------------|-----------------------|---|---------------------|--|
|   | Gross carrying amount | Accumulated depreciation and impairment | Net carrying amount | Additions renewals                          | Additions new assets | Carrying value of disposals | Depreciation expense | Impairment reversals | WIP transfers | Adjustments and transfers | Tfrs from/(to) real estate assets | Revaluation movement to equity (ARR) | Gross carrying amount | Accumulated depreciation and impairment | Net carrying amount |  |
| \$ '000   |                       |   |                     |   |                      |                             |                      |                      |               |                           |                                   |                                      |                       |   |                     |  |
| Capital work in progress  | 98,280                | –                                       | 98,280              | 27,088                                      | 22,059               | –                           | –                    | –                    | (40,356)      | (207)                     | 1,539                             | –                                    | 108,403               | –                                       | 108,403             |  |
| Plant and equipment   | 25,710                | (13,414)                                | 12,296              | –   | 3,706                | (325)                       | (2,056)              | –                    | 809           | –                         | –                                 | –                                    | 28,713                | (14,283)                                | 14,430              |  |
| Office equipment  | 1,450                 | (1,450)                                 | –                   | –   | –                    | –                           | –                    | –                    | –             | –                         | –                                 | –                                    | 1,450                 | (1,450)                                 | –                   |  |
| Furniture and fittings  | 428                   | (425)                                   | 3                   | –   | –                    | –                           | –                    | –                    | –             | –                         | –                                 | –                                    | 428                   | (425)                                   | 3                   |  |
| Land:   |                       |   |                     |   |                      |                             |                      |                      |               |                           |                                   |                                      |                       |   |                     |  |
| – Operational land  | 103,501               | –                                       | 103,501             | –   | –                    | (285)                       | –                    | –                    | –             | –                         | –                                 | 1,427                                | 104,643               | –                                       | 104,643             |  |
| – Community land  | 88,440                | –                                       | 88,440              | –   | –                    | –                           | –                    | –                    | –             | –                         | –                                 | (3,538)                              | 84,902                | –                                       | 84,902              |  |
| – Crown land  | 49,674                | –                                       | 49,674              | –   | –                    | –                           | –                    | –                    | –             | –                         | –                                 | (1,987)                              | 47,687                | –                                       | 47,687              |  |
| – Land under roads (post 30/6/08)                                       | 3,473                 | –                                       | 3,473               | –   | 15                   | –                           | –                    | –                    | –             | –                         | –                                 | –                                    | 3,488                 | –                                       | 3,488               |  |
| Land improvements – non-depreciable                                     | 17,841                | –                                       | 17,841              | –   | 9                    | –                           | –                    | –                    | 238           | –                         | –                                 | –                                    | 18,088                | –                                       | 18,088              |  |
| Land improvements – depreciable   | 9,365                 | (4,421)                                 | 4,944               | –   | –                    | –                           | (111)                | –                    | 713           | –                         | –                                 | –                                    | 10,078                | (4,532)                                 | 5,546               |  |
| Infrastructure:   |                       |   |                     |   |                      |                             |                      |                      |               |                           |                                   |                                      |                       |   |                     |  |
| – Buildings   | 240,718               | (68,234)                                | 172,484             | 19  | 113                  | (191)                       | (4,486)              | –                    | 5,056         | –                         | –                                 | 5,744                                | 253,883               | (75,144)                                | 178,739             |  |
| – Other structures  | 74,664                | (22,116)                                | 52,548              | –   | 572                  | (198)                       | (2,372)              | –                    | 2,483         | 1,361                     | –                                 | 2,774                                | 83,483                | (26,315)                                | 57,168              |  |
| – Roads   | 623,919               | (177,527)                               | 446,392             | –   | 597                  | (26)                        | (10,430)             | 150                  | 20,768        | (2,065)                   | –                                 | 76,426                               | 747,831               | (216,019)                               | 531,812             |  |
| – Bridges   | 67,844                | (23,957)                                | 43,887              | –   | –                    | –                           | (645)                | –                    | –             | 271                       | –                                 | 22,865                               | 84,068                | (17,690)                                | 66,378              |  |
| – Footpaths   | 59,464                | (9,146)                                 | 50,318              | –   | 269                  | (16)                        | (1,088)              | –                    | 436           | 921                       | –                                 | (890)                                | 75,305                | (25,355)                                | 49,950              |  |
| – Bulk earthworks   | 193,216               | (1,610)                                 | 191,606             | –   | 195                  | –                           | –                    | –                    | 61            | –                         | –                                 | 45,086                               | 236,973               | (25)                                    | 236,948             |  |
| – Stormwater drainage   | 160,600               | (56,679)                                | 103,921             | –   | 712                  | (9)                         | (2,089)              | –                    | 1,686         | (488)                     | –                                 | 47,301                               | 214,726               | (63,692)                                | 151,034             |  |
| – Water supply network  | 146,966               | (72,034)                                | 74,932              | –   | 180                  | (484)                       | (1,642)              | –                    | 3,901         | –                         | –                                 | 1,822                                | 153,462               | (74,753)                                | 78,709              |  |
| – Wastewater network  | 384,566               | (118,520)                               | 266,046             | –   | 776                  | (242)                       | (4,326)              | 504                  | 4,205         | –                         | –                                 | 6,555                                | 398,238               | (124,720)                               | 273,518             |  |
| Reinstatement, rehabilitation and restoration assets (refer Note C3-5): |                       |   |                     |   |                      |                             |                      |                      |               |                           |                                   |                                      |                       |   |                     |  |
| – Quarry assets   | 2,296                 | (1,746)                                 | 550                 | –   | –                    | –                           | (550)                | –                    | –             | –                         | –                                 | –                                    | 2,296                 | (2,296)                                 | –                   |  |
| – Tip assets  | 6,285                 | (4,193)                                 | 2,092               | –   | –                    | –                           | (698)                | –                    | –             | –                         | –                                 | –                                    | 6,284                 | (4,890)                                 | 1,394               |  |
| – Other remediation assets  | –                     | –                                       | –                   | –   | 1,000                | –                           | –                    | –                    | –             | –                         | –                                 | –                                    | 1,000                 | –                                       | 1,000               |  |
| Total infrastructure, property, plant and equipment                     | 2,358,700             | (575,472)                               | 1,783,228           | 27,107                                      | 30,203               | (1,776)                     | (30,493)             | 654                  | –             | (207)                     | 1,539                             | 203,585                              | 2,665,429             | (651,589)                               | 2,013,840           |  |

continued on next page ...

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**C1-8 Infrastructure, property, plant and equipment (continued)**

| By aggregated asset class  | At 1 July 2023        |   |                     | Asset movements during the reporting period |                      |                             |                      |                      |               |                           |                                   |                                      | At 30 June 2024       |   |                     |
|--|-----------------------|---|---------------------|---|----------------------|-----------------------------|----------------------|----------------------|---------------|---------------------------|-----------------------------------|--------------------------------------|-----------------------|---|---------------------|
|  | Gross carrying amount | Accumulated depreciation and impairment | Net carrying amount | Additions renewals                          | Additions new assets | Carrying value of disposals | Depreciation expense | Impairment reversals | WIP transfers | Adjustments and transfers | Tfrs from/(to) real estate assets | Revaluation movement to equity (ARR) | Gross carrying amount | Accumulated depreciation and impairment | Net carrying amount |
| <b>\$ '000</b>   |                       |   |                     |   |                      |                             |                      |                      |               |                           |                                   |                                      |                       |   |                     |
| Capital work in progress   | 80,963                | –                                       | 80,963              | 38,422                                      | 17,211               | –                           | –                    | –                    | (40,737)      | (487)                     | 2,908                             | –                                    | 98,280                | –                                       | 98,280              |
| Plant and equipment  | 26,330                | (15,682)                                | 10,648              | –   | 3,834                | (974)                       | (1,820)              | –                    | 651           | –                         | –                                 | –                                    | 25,710                | (13,414)                                | 12,296              |
| Office equipment   | 1,450                 | (1,450)                                 | –                   | –   | –                    | –                           | –                    | –                    | –             | –                         | –                                 | –                                    | 1,450                 | (1,450)                                 | –                   |
| Furniture and fittings   | 427                   | (424)                                   | 3                   | –   | –                    | –                           | –                    | –                    | –             | –                         | –                                 | –                                    | 428                   | (425)                                   | 3                   |
| <b>Land:</b>   |                       |   |                     |   |                      |                             |                      |                      |               |                           |                                   |                                      |                       |   |                     |
| – Operational land   | 103,936               | –                                       | 103,936             | –   | –                    | (54)                        | –                    | –                    | 354           | –                         | –                                 | (663)                                | 103,501               | –                                       | 103,501             |
| – Community land   | 86,079                | –                                       | 86,079              | –   | 1,300                | –                           | –                    | –                    | 1,061         | –                         | –                                 | –                                    | 88,440                | –                                       | 88,440              |
| – Crown land   | 49,674                | –                                       | 49,674              | –   | –                    | –                           | –                    | –                    | –             | –                         | –                                 | –                                    | 49,674                | –                                       | 49,674              |
| – Land under roads (post 30/6/08)  | 3,399                 | –                                       | 3,399               | –   | 36                   | –                           | –                    | –                    | 38            | –                         | –                                 | –                                    | 3,473                 | –                                       | 3,473               |
| Land improvements – non-depreciable  | 16,056                | –                                       | 16,056              | –   | 49                   | –                           | –                    | –                    | 1,736         | –                         | –                                 | –                                    | 17,841                | –                                       | 17,841              |
| Land improvements – depreciable  | 9,365                 | (4,310)                                 | 5,055               | –   | –                    | –                           | (111)                | –                    | –             | –                         | –                                 | –                                    | 9,365                 | (4,421)                                 | 4,944               |
| <b>Infrastructure:</b>   |                       |   |                     |   |                      |                             |                      |                      |               |                           |                                   |                                      |                       |   |                     |
| – Buildings  | 228,614               | (61,632)                                | 166,982             | –   | 496                  | (314)                       | (4,339)              | –                    | 1,182         | –                         | –                                 | 8,669                                | 240,718               | (68,234)                                | 172,484             |
| – Other structures   | 67,243                | (18,974)                                | 48,269              | 16  | 438                  | (381)                       | (2,095)              | –                    | 4,002         | (611)                     | –                                 | 2,933                                | 74,664                | (22,116)                                | 52,548              |
| – Roads  | 581,327               | (164,273)                               | 417,054             | 1,575                                       | 1,850                | (4,578)                     | (9,599)              | 227                  | 18,694        | 583                       | –                                 | 20,825                               | 623,919               | (177,527)                               | 446,392             |
| – Bridges  | 63,600                | (22,719)                                | 40,881              | 1,459                                       | –                    | –                           | (748)                | –                    | 256           | –                         | –                                 | 2,039                                | 67,844                | (23,957)                                | 43,887              |
| – Footpaths  | 52,417                | (8,163)                                 | 44,254              | 8   | 863                  | (372)                       | (731)                | 52                   | 4,025         | –                         | –                                 | 2,219                                | 59,464                | (9,146)                                 | 50,318              |
| – Bulk earthworks (non-depreciable)  | 182,225               | (1,352)                                 | 180,873             | 559   | 297                  | (789)                       | (187)                | –                    | 1,820         | –                         | –                                 | 9,166                                | 193,216               | (1,610)                                 | 191,606             |
| – Stormwater drainage  | 148,165               | (52,119)                                | 96,046              | 1   | 2,122                | (38)                        | (1,853)              | –                    | 2,857         | –                         | –                                 | 4,786                                | 160,600               | (56,679)                                | 103,921             |
| – Water supply network   | 149,862               | (74,054)                                | 75,808              | –   | 543                  | (56)                        | (1,730)              | –                    | 2,211         | –                         | –                                 | 3,757                                | 146,966               | (72,034)                                | 74,932              |
| – Wastewater network   | 364,095               | (108,784)                               | 255,311             | –   | 1,061                | (662)                       | (4,227)              | –                    | 1,850         | –                         | –                                 | 12,713                               | 384,566               | (118,520)                               | 266,046             |
| <b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b> |                       |   |                     |   |                      |                             |                      |                      |               |                           |                                   |                                      |                       |   |                     |
| – Tip assets   | 6,030                 | (3,273)                                 | 2,757               | –   | 254                  | –                           | (919)                | –                    | –             | –                         | –                                 | –                                    | 6,285                 | (4,193)                                 | 2,092               |
| – Quarry assets  | 1,747                 | (1,546)                                 | 201                 | –   | 550                  | –                           | (201)                | –                    | –             | –                         | –                                 | –                                    | 2,296                 | (1,746)                                 | 550                 |
| <b>Total infrastructure, property, plant and equipment</b>                     | <b>2,223,004</b>      | <b>(538,755)</b>                        | <b>1,684,249</b>    | <b>42,040</b>                               | <b>30,904</b>        | <b>(8,218)</b>              | <b>(28,560)</b>      | <b>279</b>           | <b>–</b>      | <b>(515)</b>              | <b>2,908</b>                      | <b>66,444</b>                        | <b>2,358,700</b>      | <b>(575,472)</b>                        | <b>1,783,228</b>    |

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**C1-8 Infrastructure, property, plant and equipment (continued)****Material accounting policy information****Useful lives of IPPE**

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

| <b>Plant and equipment</b>         | <b>Years</b> | <b>Other equipment</b>               | <b>Years</b> |
|------------------------------------|--------------|--------------------------------------|--------------|
| Office equipment                   | 10 to 20     | Playground equipment                 | 15 to 25     |
| Office furniture                   | 10 to 20     | Benches, seats etc.                  | 15 to 30     |
| Computer equipment                 | 3 to 8       |                                      |              |
| Vehicles                           | 3 to 5       | <b>Buildings</b>                     |              |
| Heavy plant/road making equipment  | 8 to 15      | Buildings: masonry                   | 70 to 140    |
| Other plant and equipment          | 2 to 20      | Buildings: other                     | 25 to 40     |
| <b>Water and wastewater assets</b> |              | <b>Stormwater assets</b>             |              |
| Dams and reservoirs                | 80 to 200    | Drains                               | 60 to 150    |
| Bores                              | 30 to 50     | Culverts                             | 90 to 100    |
| Reticulation pipes: PVC and other  | 60 to 182    | Flood control structures             | 60 to 100    |
| Pumps and telemetry                | 10 to 60     |                                      |              |
| <b>Transportation assets</b>       |              | <b>Other infrastructure assets</b>   |              |
| Sealed roads: surface              | 18 to 30     | Bulk earthworks                      | Infinite     |
| Sealed roads: structure            | 20 to 40     | Swimming pools                       | 40 to 60     |
| Unsealed roads                     | 100 to 1000  | Other open space/recreational assets | 20           |
| Bridge: concrete                   | 126 to 174   | Other infrastructure                 | 20           |
| Bridge: other                      | 20 to 100    |                                      |              |
| Road pavements                     | 48 to 133    |                                      |              |
| Kerb, gutter and footpaths         | 30 to 87     |                                      |              |

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

**Revaluation model**

Infrastructure, property, plant and equipment are held at fair value. Comprehensive valuations are performed at least every five years, however the carrying amount of assets is assessed by Council at each reporting date to confirm that it is not materially different from current fair value. Indexation may be applied to asset classes in non-comprehensive valuation periods if required.

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

**Land under roads**

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

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

**Crown reserves**

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

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 Fires Act 1997*, "all firefighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the firefighting equipment has been purchased or constructed".

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

**C1-9 Investment properties**

| <b>\$ '000</b>                              | <b>2025</b>   | <b>2024</b>   |
|---|---------------|---------------|
| <b>Owened investment property</b>           |               |               |
| Investment property on hand at fair value   | <b>29,035</b> | 27,580        |
| <b>Total owned investment property</b>      | <b>29,035</b> | <b>27,580</b> |
| <b>At fair value</b>                        |               |               |
| Opening balance at 1 July                   | <b>27,580</b> | 26,590        |
| Net gain/(loss) from fair value adjustments | <b>1,227</b>  | 990           |
| Other movements                             | <b>228</b>    | —             |
| <b>Closing balance at 30 June</b>           | <b>29,035</b> | <b>27,580</b> |

**Material accounting policy information**

Investment property, principally comprising freehold office, industrial and retail buildings, is held for long-term rental yields and is not occupied by the Council.

## C2 Leasing activities

### C2-1 Council as a lessee

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#### **Extension options**

Council may negotiate the inclusion of options in the leases to provide flexibility and certainty to Council operations and reduce costs of change, including moving premises. The extension options are at Council's discretion.

At commencement date and each subsequent reporting date, Council assesses whether it is reasonably certain that the extension options will be exercised.

As at 30 June 2025, Council assessed that the exercise of any options is reasonably certain. Therefore there are no potential future lease payments not included in the lease liabilities as at 30 June 2025.

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

#### **Terms and conditions of leases**

#### **Plant and equipment**

Council leases vehicles and equipment with lease terms varying from 3 to 6 years; the lease payments are fixed during the lease term and there is generally no renewal option.

Leases for office and IT equipment are generally for low value assets, except for significant items such as servers and multi-functional devices. The leases are for between 2 and 5 years with no renewal option. The payments are predominantly fixed, however some of the leases include variable payments based on usage.

#### **Land**

##### Land - Operational

Council entered a 99 year lease of privately owned coastal land, commencing 1 April 2013, for use as a public car park. The lease expires on 31 March 2112 and does not have a renewal option.

The lease payments are fixed and the lease contains an annual pricing mechanism determined by the movement in the Consumer Price Index between rent review dates.

##### Land - Crown

On community land where Council is not the appointed Crown land manager, Council leases the land from the Department of Planning and Environment in their role in managing the Crown estate. Council uses this land for the provision of community facilities including the art gallery and the local surf lifesaving club.

The lease terms are between 10 and 20 years with no option periods. The lease payments are fixed and the leases contain annual pricing mechanisms determined by the movement in the Consumer Price Index between rent review dates.

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**C2-1 Council as a lessee (continued)****(a) Right of use assets**

| <b>\$ '000</b>  | <b>Plant and equipment</b> | <b>Land Operational</b> | <b>Land Crown</b> | <b>Total</b> |
|---|----------------------------|-------------------------|-------------------|--------------|
| <b>2025</b>   |                            |                         |                   |              |
| Opening balance at 1 July   | 27                         | 1,250                   | 579               | 1,856        |
| Additions to right-of-use assets  | –                          | –                       | –                 | –            |
| Adjustments to right-of-use assets due to re-measurement of lease liability | 15                         | –                       | –                 | 15           |
| Depreciation charge   | (23)                       | (14)                    | (80)              | (117)        |
| <b>Balance at 30 June</b>   | <b>19</b>                  | <b>1,236</b>            | <b>499</b>        | <b>1,754</b> |
| <b>2024</b>   |                            |                         |                   |              |
| Opening balance at 1 July   | 53                         | 1,265                   | 659               | 1,977        |
| Additions to right-of-use assets  | –                          | –                       | –                 | –            |
| Adjustments to right-of-use assets due to re-measurement of lease liability | 37                         | –                       | –                 | 37           |
| Depreciation charge   | (63)                       | (15)                    | (80)              | (158)        |
| <b>Balance at 30 June</b>   | <b>27</b>                  | <b>1,250</b>            | <b>579</b>        | <b>1,856</b> |

**(b) (i) The maturity analysis**

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

| <b>\$ '000</b> | <b>&lt; 1 year</b> | <b>1 – 5 years</b> | <b>&gt; 5 years</b> | <b>Total</b> | <b>Total per Statement of Financial Position</b> |
|----------------|--------------------|--------------------|---------------------|--------------|--|
| <b>2025</b>    |                    |                    |                     |              |  |
| Cash flows     | 161                | 554                | 3,874               | 4,589        | 1,860  |
| <b>2024</b>    |                    |                    |                     |              |  |
| Cash flows     | 175                | 572                | 4,003               | 4,750        | 1,958  |

**(c) Income Statement**

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

| <b>\$ '000</b>                         | <b>2025</b> | <b>2024</b> |
|--|-------------|-------------|
| Interest on lease liabilities          | 62          | 66          |
| Depreciation of right of use assets    | 117         | 158         |
| Expenses relating to short-term leases | 133         | 195         |
|  | <b>312</b>  | <b>419</b>  |

**(d) Statement of Cash Flows**

|                               |            |            |
|-------------------------------|------------|------------|
| Total cash outflow for leases | 178        | 230        |
|                               | <b>178</b> | <b>230</b> |

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**C2-1 Council as a lessee (continued)****(e) Leases at significantly below market value – concessionary / peppercorn leases**

Council has a number of land and building leases with lease payments that are significantly below market terms and conditions principally to enable Council to fulfil its objectives. These sites are used for various purposes including the local surf lifesaving clubs.

The leases are generally long term spanning up to 20 years. They require payments of a maximum amount of \$1,000 per year. The use of the right-to-use asset is restricted by the lessors to specified community services which Council must provide and 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.

**Material accounting policy information**

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

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

**Exceptions to lease accounting**

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

**Leases at significantly below market value / Concessionary leases**

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

**C2-2 Council as a lessor****Operating leases**

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

- investment property – where the asset is held predominantly for rental or capital growth purposes (refer note C1-9)
- property, plant and equipment – where the rental is incidental, or the asset is held to meet Councils service delivery objective (refer note C1-8).

**(i) Assets held as investment property**

Investment property operating leases relate to the leasing of industrial and retail properties to commercial and retail tenants.

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

| <b>\$ '000</b>   | <b>2025</b>  | <b>2024</b> |
|--|--------------|-------------|
| Lease income (excluding variable lease payments not dependent on an index or rate) | <b>2,122</b> | 2,276       |
| <b>Total income relating to operating leases for investment property assets</b>    | <b>2,122</b> | 2,276       |
| <b>Operating lease expenses</b>  |              |             |
| Direct operating expenses that generated rental income                             | <b>171</b>   | 201         |
| Direct operating expenses that did not generate rental income                      | <b>34</b>    | 84          |
| <b>Total expenses relating to operating leases</b>                                 | <b>205</b>   | 285         |

**(ii) Assets held as property, plant and equipment**

Council provides operating leases on Council buildings for community purposes. The table below relates to operating leases on assets disclosed in C1-8.

|  |              |       |
|--|--------------|-------|
| Lease income (excluding variable lease payments not dependent on an index or rate) | <b>2,401</b> | 2,310 |
| <b>Total income relating to operating leases for Council assets</b>                | <b>2,401</b> | 2,310 |

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

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

|   |              |       |
|---|--------------|-------|
| < 1 year  | <b>2,034</b> | 1,956 |
| 1–2 years   | <b>1,779</b> | 808   |
| 2–3 years   | <b>1,715</b> | 609   |
| 3–4 years   | <b>1,284</b> | 264   |
| 4–5 years   | <b>305</b>   | 95    |
| <b>Total undiscounted lease payments to be received</b> | <b>7,117</b> | 3,732 |

**C3 Liabilities of Council****C3-1 Payables**

| \$ '000                                  | 2025          |             | 2024          |             |
|--|---------------|-------------|---------------|-------------|
|  | Current       | Non-current | Current       | Non-current |
| Goods and services                       | 5,047         | –           | 3,827         | –           |
| Goods and services – capital expenditure | 2,818         | –           | 5,903         | –           |
| Accrued expenses:                        |               |             |               |             |
| – Borrowings                             | 170           | –           | 200           | –           |
| – Salaries and wages                     | 1,562         | –           | 1,320         | –           |
| Security bonds, deposits and retentions  | 3,016         | –           | 3,465         | –           |
| Prepaid rates and rental income          | 2,350         | –           | 2,174         | –           |
| <b>Total payables</b>                    | <b>14,963</b> | <b>–</b>    | <b>16,889</b> | <b>–</b>    |

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

| \$ '000   | 2025         | 2024         |
|---|--------------|--------------|
| The following liabilities, even though classified as current, are not expected to be settled in the next 12 months. |              |              |
| Payables – security bonds, deposits and retentions  | 2,684        | 2,321        |
| <b>Total payables</b>   | <b>2,684</b> | <b>2,321</b> |

**Payables**

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



**C3-2 Contract Liabilities**

| <b>\$ '000</b>   | <b>2025<br/>Current</b> | <b>2025<br/>Non-current</b> | <b>2024<br/>Current</b> | <b>2024<br/>Non-current</b> |
|--|-------------------------|-----------------------------|-------------------------|-----------------------------|
| <b>Grants and contributions received in advance:</b>               |                         |                             |                         |                             |
| Unexpended capital grants (to construct Council controlled assets) | 6,852                   | –                           | 7,661                   | –                           |
| <b>Total grants received in advance</b>                            | <b>6,852</b>            | <b>–</b>                    | <b>7,661</b>            | <b>–</b>                    |
| <b>Total contract liabilities</b>                                  | <b>6,852</b>            | <b>–</b>                    | <b>7,661</b>            | <b>–</b>                    |

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

| <b>\$ '000</b>   | <b>2025</b>  | <b>2024</b>  |
|--|--------------|--------------|
| Capital grants (to construct Council controlled assets)  | 4,231        | 4,012        |
| <b>Total revenue recognised that was included in the contract liability balance at the beginning of the period</b> | <b>4,231</b> | <b>4,012</b> |

**Significant changes in contract liabilities**

As at 30 June 2025, Council had received funding for capital works projects that was in excess to the revenue able to be recognised, based on the costs incurred on projects. These projects had either yet to commence or were in their early stages of construction. The significant projects included in Contract Liabilities as at 30 June 2025 include Regional and Local Roads Repair Program, Evacuation Route Raising Projects, Fripp Oval Remediation works, Sharpes Beach Masterplan and the new SES Facility.

### C3-3 Borrowings

|                              | 2025<br>Current | 2025<br>Non-current | 2024<br>Current | 2024<br>Non-current |
|------------------------------|-----------------|---------------------|-----------------|---------------------|
| <b>\$ '000</b>               |                 |                     |                 |                     |
| Loans – secured <sup>1</sup> | 12,647          | 58,684              | 11,863          | 67,331              |
| <b>Total borrowings</b>      | <b>12,647</b>   | <b>58,684</b>       | <b>11,863</b>   | <b>67,331</b>       |

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

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

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

|  | 2024               |                   | Non-cash movements |  |                               | 2025               |
|--|--------------------|-------------------|--------------------|--|-------------------------------|--------------------|
|  | Opening<br>Balance | Net Cash<br>flows | Acquisition        | Acquisition<br>due to<br>change in<br>accounting<br>policy | Other<br>non-cash<br>movement | Closing<br>balance |
| <b>\$ '000</b>                                     |                    |                   |                    |  |                               |                    |
| Loans – secured                                    | 79,194             | (7,863)           | –                  | –  | –                             | 71,331             |
| Lease liability (Note C2-1)                        | 1,958              | (113)             | –                  | –  | 15                            | 1,860              |
| <b>Total liabilities from financing activities</b> | <b>81,152</b>      | <b>(7,976)</b>    | <b>–</b>           | <b>–</b>   | <b>15</b>                     | <b>73,191</b>      |

|  | 2023               |                   | Non-cash movements |   |                               | 2024               |
|--|--------------------|-------------------|--------------------|---|-------------------------------|--------------------|
|  | Opening<br>Balance | Net Cash<br>flows | Acquisition        | Acquisition<br>due to change<br>in accounting<br>policy | Other<br>non-cash<br>movement | Closing<br>balance |
| <b>\$ '000</b>                                     |                    |                   |                    |   |                               |                    |
| Loans – secured                                    | 85,201             | (6,007)           | –                  | –   | –                             | 79,194             |
| Lease liability (Note C2-1)                        | 2,062              | (141)             | –                  | –   | 37                            | 1,958              |
| <b>Total liabilities from financing activities</b> | <b>87,263</b>      | <b>(6,148)</b>    | <b>–</b>           | <b>–</b>  | <b>37</b>                     | <b>81,152</b>      |

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**C3-3 Borrowings (continued)****(b) Financing arrangements**

| <b>\$ '000</b> | <b>2025</b> | <b>2024</b> |
|----------------|-------------|-------------|
|----------------|-------------|-------------|

**Total facilities**

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

|                                     |               |               |
|-------------------------------------|---------------|---------------|
| Loan Facilities                     | <b>71,331</b> | 79,194        |
| Credit cards/purchase cards         | <b>750</b>    | 750           |
| <b>Total financing arrangements</b> | <b>72,081</b> | <b>79,944</b> |

**Drawn facilities**

Financing facilities drawn down at the reporting date are:

|   |               |               |
|---|---------------|---------------|
| – Loan Facilities                         | <b>71,331</b> | 79,194        |
| – Credit cards/purchase cards             | <b>21</b>     | 208           |
| <b>Total drawn financing arrangements</b> | <b>71,352</b> | <b>79,402</b> |

**Undrawn facilities**

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

|   |            |            |
|---|------------|------------|
| – Credit cards/purchase cards               | <b>729</b> | 542        |
| <b>Total undrawn financing arrangements</b> | <b>729</b> | <b>542</b> |

**Breaches and defaults**

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

**C3-4 Employee benefit provisions**

| <b>\$ '000</b>                           | <b>2025<br/>Current</b> | <b>2025<br/>Non-current</b> | <b>2024<br/>Current</b> | <b>2024<br/>Non-current</b> |
|--|-------------------------|-----------------------------|-------------------------|-----------------------------|
| Annual leave                             | 3,463                   | –                           | 3,205                   | –                           |
| Sick leave                               | 1,441                   | –                           | 1,647                   | –                           |
| Long service leave                       | 4,263                   | 287                         | 4,298                   | 364                         |
| <b>Total employee benefit provisions</b> | <b>9,167</b>            | <b>287</b>                  | <b>9,150</b>            | <b>364</b>                  |

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

| <b>\$ '000</b>   | <b>2025</b>  | <b>2024</b>  |
|--|--------------|--------------|
| The following provisions, even though classified as current, are not expected to be settled in the next 12 months. |              |              |
| Provisions – employees benefits  | 4,769        | 4,959        |
|  | <b>4,769</b> | <b>4,959</b> |

**Material accounting policy information****Other long-term employee benefit obligations**

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

**C3-5 Provisions**

| \$ '000  | 2025<br>Current | 2025<br>Non-Current | 2024<br>Current | 2024<br>Non-Current |
|--|-----------------|---------------------|-----------------|---------------------|
| <b>Asset remediation/restoration:</b>            |                 |                     |                 |                     |
| Asset remediation/restoration (future works)     | –               | 9,066               | –               | 9,310               |
| <b>Sub-total – asset remediation/restoration</b> | <b>–</b>        | <b>9,066</b>        | <b>–</b>        | <b>9,310</b>        |
| <b>Total provisions</b>                          | <b>–</b>        | <b>9,066</b>        | <b>–</b>        | <b>9,310</b>        |

**Description of and movements in provisions**

| \$ '000                               | Other provisions     |       |
|---------------------------------------|----------------------|-------|
|                                       | Asset<br>remediation | Total |
| <b>2025</b>                           |                      |       |
| At beginning of year                  | 9,310                | 9,310 |
| – Revised discount rate               | (419)                | (419) |
| – Revised costs                       | 318                  | 318   |
| – Revised life                        | (73)                 | (73)  |
| Unwinding of discount                 | 65                   | 65    |
| Amounts used (payments)               | (135)                | (135) |
| Total other provisions at end of year | 9,066                | 9,066 |
| <b>2024</b>                           |                      |       |
| At beginning of year                  | 8,174                | 8,174 |
| – Revised discount rate               | 796                  | 796   |
| – Revised costs                       | 8                    | 8     |
| Unwinding of discount                 | 332                  | 332   |
| Total other provisions at end of year | 9,310                | 9,310 |

**Nature and purpose of provisions****Asset remediation**

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

**Material accounting policy information**

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

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

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

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**C3-5 Provisions (continued)**

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**Asset remediation – Tips, Quarries and Other Remediation Assets**

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

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

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

**C4 Reserves****C4-1 Nature and purpose of reserves**

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**IPPE Revaluation Surplus**

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

**D Council structure****D1 Results by fund**

General fund refers to all Council activities other than water and wastewater. All amounts disclosed in this note are gross i.e. inclusive of internal charges and recoveries made between the funds. Assets and liabilities shown in the water and wastewater columns are restricted for use for these activities.

**D1-1 Income Statement by fund**

| <b>\$ '000</b>   | <b>General <sup>1</sup><br/>2025</b> | <b>Water<br/>2025</b> | <b>Wastewater<br/>2025</b> |
|--|--------------------------------------|-----------------------|----------------------------|
| <b>Income from continuing operations</b>   |                                      |                       |                            |
| Rates and annual charges   | 39,191                               | 5,121                 | 20,708                     |
| User charges and fees  | 22,791                               | 9,932                 | 1,487                      |
| Interest and investment revenue  | 3,061                                | 1,065                 | 1,284                      |
| Other revenues   | 2,127                                | –                     | 1,304                      |
| Grants and contributions provided for operating purposes   | 11,379                               | 156                   | 155                        |
| Grants and contributions provided for capital purposes   | 17,713                               | 490                   | 4,052                      |
| Net gains from disposal of assets  | 10,838                               | –                     | –                          |
| Other income   | 5,784                                | –                     | –                          |
| <b>Total income from continuing operations</b>   | <b>112,884</b>                       | <b>16,764</b>         | <b>28,990</b>              |
| <b>Expenses from continuing operations</b>   |                                      |                       |                            |
| Employee benefits and on-costs   | 30,581                               | 2,879                 | 5,045                      |
| Materials and services   | 31,922                               | 10,835                | 6,933                      |
| Borrowing costs  | 2,160                                | –                     | 1,907                      |
| Other expenses   | 2,700                                | 212                   | 365                        |
| Net losses from the disposal of assets   | –                                    | 759                   | 230                        |
| <b>Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets</b>   | <b>67,363</b>                        | <b>14,685</b>         | <b>14,480</b>              |
| <b>Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets</b> | <b>45,521</b>                        | <b>2,079</b>          | <b>14,510</b>              |
| Depreciation, amortisation and impairment of non-financial assets  | 24,095                               | 1,774                 | 4,741                      |
| <b>Operating result from continuing operations</b>   | <b>21,426</b>                        | <b>305</b>            | <b>9,769</b>               |
| <b>Net operating result for the year</b>   | <b>21,426</b>                        | <b>305</b>            | <b>9,769</b>               |
| <b>Net operating result attributable to each council fund</b>  | <b>21,426</b>                        | <b>305</b>            | <b>9,769</b>               |
| <b>Net operating result for the year before grants and contributions provided for capital purposes</b>                         | <b>3,713</b>                         | <b>(185)</b>          | <b>5,717</b>               |

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

**D1-2 Statement of Financial Position by fund**

| <b>\$ '000</b>                                    | <b>General <sup>1</sup><br/>2025</b> | <b>Water<br/>2025</b> | <b>Wastewater<br/>2025</b> |
|---|--------------------------------------|-----------------------|----------------------------|
| <b>ASSETS</b>                                     |                                      |                       |                            |
| <b>Current assets</b>                             |                                      |                       |                            |
| Cash and cash equivalents                         | 17,693                               | —                     | —                          |
| Investments                                       | 55,650                               | 17,129                | 20,521                     |
| Receivables                                       | 8,385                                | 3,909                 | 2,033                      |
| Inventories                                       | 4,232                                | —                     | —                          |
| Contract assets and contract cost assets          | 3,957                                | —                     | —                          |
| Other   | 975                                  | —                     | —                          |
| Non-current assets classified as held for sale    | —                                    | 1,040                 | —                          |
| <b>Total current assets</b>                       | <b>90,892</b>                        | <b>22,078</b>         | <b>22,554</b>              |
| <b>Non-current assets</b>                         |                                      |                       |                            |
| Investments                                       | 3,126                                | 1,143                 | 1,331                      |
| Receivables                                       | (512)                                | 299                   | 539                        |
| Inventories                                       | 3,863                                | —                     | —                          |
| Infrastructure, property, plant and equipment     | 1,596,483                            | 96,893                | 320,464                    |
| Investments accounted for using the equity method | 1,447                                | —                     | —                          |
| Investment property                               | 29,035                               | —                     | —                          |
| Right of use assets                               | 1,754                                | —                     | —                          |
| <b>Total non-current assets</b>                   | <b>1,635,196</b>                     | <b>98,335</b>         | <b>322,334</b>             |
| <b>Total assets</b>                               | <b>1,726,088</b>                     | <b>120,413</b>        | <b>344,888</b>             |
| <b>LIABILITIES</b>                                |                                      |                       |                            |
| <b>Current liabilities</b>                        |                                      |                       |                            |
| Payables  | 14,909                               | —                     | 54                         |
| Contract liabilities                              | 6,347                                | 174                   | 331                        |
| Lease liabilities                                 | 99                                   | —                     | —                          |
| Borrowings  | 8,650                                | —                     | 3,997                      |
| Employee benefit provision                        | 8,474                                | 191                   | 502                        |
| <b>Total current liabilities</b>                  | <b>38,479</b>                        | <b>365</b>            | <b>4,884</b>               |
| <b>Non-current liabilities</b>                    |                                      |                       |                            |
| Lease liabilities                                 | 1,761                                | —                     | —                          |
| Borrowings  | 29,784                               | —                     | 28,900                     |
| Employee benefit provision                        | 268                                  | 6                     | 13                         |
| Provisions  | 9,066                                | —                     | —                          |
| <b>Total non-current liabilities</b>              | <b>40,879</b>                        | <b>6</b>              | <b>28,913</b>              |
| <b>Total liabilities</b>                          | <b>79,358</b>                        | <b>371</b>            | <b>33,797</b>              |
| <b>Net assets</b>                                 | <b>1,646,730</b>                     | <b>120,042</b>        | <b>311,091</b>             |
| <b>EQUITY</b>                                     |                                      |                       |                            |
| Accumulated surplus                               | 733,821                              | 57,918                | 167,443                    |
| IPPE revaluation surplus                          | 912,909                              | 62,124                | 143,648                    |
| <b>Council equity interest</b>                    | <b>1,646,730</b>                     | <b>120,042</b>        | <b>311,091</b>             |
| <b>Total equity</b>                               | <b>1,646,730</b>                     | <b>120,042</b>        | <b>311,091</b>             |

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



### D1-3 Details of internal loans

(in accordance with s410(3) of the *Local Government Act 1993*)

|  | LED Street<br>Lighting<br>Upgrade<br>project | LED Street<br>Lighting<br>Upgrade<br>Project 2 |
|--|--|--|
| <b>Details of individual internal loans</b>                |  |  |
| Borrower (by purpose)                                      | General Fund                                 | General Fund                                   |
| Lender (by purpose)  | Water Fund                                   | Wastewater<br>Fund                             |
| Date of Minister's approval                                | 24 June 2019                                 | 19 December<br>2022                            |
| Date raised  | 1 July 2019                                  | 30 June 2023                                   |
| Term years   | 9 years                                      | 7 years  |
| Dates of maturity  | 30 June 2028                                 | 30 June 2030                                   |
| Rate of interest (%)                                       | 3%   | 5.37%  |
| Amount originally raised (\$'000)                          | 722  | 767  |
| Total repaid during year (principal and interest) (\$'000) | 80   | 96   |
| <b>Principal outstanding at end of year (\$'000)</b>       | <b>254</b>                                   | <b>576</b>                                     |

**D2 Interests in other entities**

| \$ '000   | Council's share of net assets |              |
|---|-------------------------------|--------------|
|   | 2025                          | 2024         |
| <b>Council's share of net assets</b>  |                               |              |
| <b>Net share of interests in joint ventures and associates using the equity method – assets</b>       |                               |              |
| Associates  | 1,447                         | 1,299        |
| <b>Total net share of interests in joint ventures and associates using the equity method – assets</b> | <b>1,447</b>                  | <b>1,299</b> |
| <b>Total Council's share of net assets</b>  | <b>1,447</b>                  | <b>1,299</b> |

**D2-1 Interests in associates****The nature and extent of significant restrictions relating to associates**

Council signed a new Richmond Tweed Regional Library (RTRL) deed with 3 other local Councils on 29 November 2017 resulting in RTRL becoming an associate of Council. Council cannot access the assets of RTRL, but is entitled to on termination of this deed equal share of the total equity at 30 June 2017, and a share of the changes in equity from this date in the same proportion as Council's financial contributions over the duration of the agreement.

**Summarised financial information for individually immaterial associates**

Council has interests in a number of individually immaterial joint ventures and associates that have still been accounted for using the equity method.

| \$ '000   | 2025         | 2024         |
|---|--------------|--------------|
| <b>Individually immaterial associates</b>                               |              |              |
| <b>Aggregate carrying amount of individually immaterial associates</b>  | <b>1,447</b> | <b>1,299</b> |
| <b>Aggregate amounts of Council's share of individually immaterial:</b> |              |              |
| Profit/(loss) from continuing operations                                | 148          | (73)         |
| <b>Total comprehensive income – individually immaterial associates</b>  | <b>148</b>   | <b>(73)</b>  |

**Material accounting policy information**

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

Under this method, the investment is initially recognised at cost and the carrying amount is increased or decreased to recognise the Council's share of the profit or loss and other comprehensive income of the investee after the date of acquisition. If the Council's share of losses of an associate equals or exceeds its interest in the associate, the Council discontinues recognising its share of further losses.

The Council's share in the associates gains or losses arising from transactions between itself and its associate are eliminated. Adjustments are made to the associates accounting policies where they are different from those of the Council for the purposes of the financial statements.

**D2-2 Subsidiaries, joint arrangements and associates not recognised**

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

| Name of entity/operation                         | Principal activity/type of entity                                       | 2025       | 2025       |
|--|---|------------|------------|
|  |   | Net profit | Net assets |
| <b>North East Weight of Loads Group (NEWLOG)</b> | Enforcement of load weights carried by heavy vehicles.<br>Joint Venture | (15)       | 126        |

**Reasons for non-recognition**

The numbers reported above represent Councils share of NEWLOG net assets which is 13.33%, Council considers this immaterial to the financial statements.

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

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

Council’s objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance team manages the cash and Investments portfolio with the assistance of independent advisors. Council has an investment policy which complies with s625 of the Local Government Act 1993 and the Ministerial Investment Order. The policy is regularly reviewed by Council and a monthly investment report is provided to Council setting out the make-up and performance of the portfolio as required by local government regulations.

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

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

The fair value of Council’s financial assets approximates their carrying value.

A comparison by category of the carrying amounts and fair values of Council’s financial liabilities recognised in the financial statements is presented below.

| \$ '000                            | Carrying value<br>2025 | Carrying value<br>2024 | Fair value<br>2025 | Fair value<br>2024 |
|------------------------------------|------------------------|------------------------|--------------------|--------------------|
| <b>Financial liabilities</b>       |                        |                        |                    |                    |
| Payables                           | 14,963                 | 16,889                 | 14,965             | 16,889             |
| Loans/advances                     | 71,331                 | 79,194                 | 72,572             | 87,638             |
| <b>Total financial liabilities</b> | <b>86,294</b>          | <b>96,083</b>          | <b>87,537</b>      | <b>104,527</b>     |

Fair value is determined as follows:

- **Cash and cash equivalents, receivables, payables** – are estimated to be the carrying value that approximates market value.
- **Loans/Advances and measured at amortised cost investments** – are based upon estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles, unless quoted market prices are available.
- Financial assets classified (i) **at fair value through profit and loss** or (ii) **at fair value through other comprehensive income** – are based upon quoted market prices (in active markets for identical investments) at the reporting date or independent valuation.

The risks associated with the instruments held are:

- **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.

**E1-1 Risks relating to financial instruments held (continued)****(a) Market risk – interest rate risk**

| <b>\$ '000</b>   | <b>2025</b>  | <b>2024</b> |
|--|--------------|-------------|
| The impact on the result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date. |              |             |
| Impact of a 1% movement in interest rates  |              |             |
| – Equity / Income Statement  | <b>1,143</b> | 1,239       |

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

Council received detailed reports where appropriate. Council makes suitable provision for expected credit losses 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, annual charges and user fees**

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

| <b>\$ '000</b>        | <b>Not yet overdue</b> | <b>overdue rates and annual charges &lt; 5 years</b> | <b>≥ 5 years</b> | <b>Total</b> |
|-----------------------|------------------------|--|------------------|--------------|
| <b>2025</b>           |                        |  |                  |              |
| Gross carrying amount | –                      | 6,330  | –                | 6,330        |
| <b>2024</b>           |                        |  |                  |              |
| Gross carrying amount | –                      | 6,133  | –                | 6,133        |

**Receivables - non-rates, annual charges and user fees**

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

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

| <b>\$ '000</b>         | <b>Not yet overdue</b> | <b>Overdue debts</b> |                     |                     |                     | <b>Total</b> |
|------------------------|------------------------|----------------------|---------------------|---------------------|---------------------|--------------|
|                        |                        | <b>0 - 30 days</b>   | <b>31 - 60 days</b> | <b>61 - 90 days</b> | <b>&gt; 91 days</b> |              |
| <b>2025</b>            |                        |                      |                     |                     |                     |              |
| Gross carrying amount  | 11,549                 | 490                  | 163                 | 79                  | 2                   | 12,283       |
| Expected loss rate (%) | 0.00%                  | 1.00%                | 1.00%               | 2.00%               | 2.00%               | 0.07%        |
| <b>ECL provision</b>   | <b>–</b>               | <b>5</b>             | <b>2</b>            | <b>2</b>            | <b>–</b>            | <b>9</b>     |
| <b>2024</b>            |                        |                      |                     |                     |                     |              |
| Gross carrying amount  | 13,951                 | 541                  | 133                 | 14                  | 72                  | 14,711       |
| Expected loss rate (%) | 0.00%                  | 1.00%                | 1.00%               | 2.00%               | 2.00%               | 0.06%        |
| <b>ECL provision</b>   | <b>–</b>               | <b>5</b>             | <b>1</b>            | <b>–</b>            | <b>1</b>            | <b>7</b>     |

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**E1-1 Risks relating to financial instruments held (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 cash flows. 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.

| \$ '000                            | Weighted<br>average<br>interest<br>rate | Subject<br>to no<br>maturity | ≤ 1 Year      | payable in:    |               | Total cash<br>outflows | Actual<br>carrying<br>values |
|------------------------------------|---|------------------------------|---------------|----------------|---------------|------------------------|------------------------------|
|                                    |   |                              |               | 1 - 5<br>Years | > 5 Years     |                        |                              |
| <b>2025</b>                        |   |                              |               |                |               |                        |                              |
| Payables                           | 0.00%                                   | 3,016                        | 11,947        | –              | –             | 14,963                 | 14,963                       |
| Borrowings                         | 4.92%                                   | –                            | 12,647        | 23,345         | 35,339        | 71,331                 | 71,331                       |
| <b>Total financial liabilities</b> |   | <b>3,016</b>                 | <b>24,594</b> | <b>23,345</b>  | <b>35,339</b> | <b>86,294</b>          | <b>86,294</b>                |
| <b>2024</b>                        |   |                              |               |                |               |                        |                              |
| Payables                           | 0.00%                                   | 3,465                        | 13,424        | –              | –             | 16,889                 | 16,889                       |
| Borrowings                         | 4.83%                                   | –                            | 11,863        | 25,997         | 41,334        | 79,194                 | 79,194                       |
| <b>Total financial liabilities</b> |   | <b>3,465</b>                 | <b>25,287</b> | <b>25,997</b>  | <b>41,334</b> | <b>96,083</b>          | <b>96,083</b>                |

**E2-1 Fair value measurement**

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

- Infrastructure, property, plant and equipment
- Investment property

During the reporting period Council has also measured the following assets at fair value on non-recurring basis.

- Non-current assets classified as held for sale.

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes. AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a 'level' in the fair value hierarchy as follows:

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

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

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

|   |       | Fair value measurement hierarchy      |         |   |           |           |           |
|---|-------|---------------------------------------|---------|---|-----------|-----------|-----------|
| \$ '000   | Notes | Level 2 Significant observable inputs |         | Level 3 Significant unobservable inputs |           | Total     |           |
|   |       | 2025                                  | 2024    | 2025                                    | 2024      | 2025      | 2024      |
| Investment property                                 | C1-9  |                                       |         |   |           |           |           |
| Land and buildings                                  |       | 29,035                                | 27,580  | –                                       | –         | 29,035    | 27,580    |
| Total investment property                           |       | 29,035                                | 27,580  | –                                       | –         | 29,035    | 27,580    |
| Infrastructure, property, plant and equipment       | C1-8  |                                       |         |   |           |           |           |
| Plant and equipment                                 |       | –                                     | –       | 14,430                                  | 12,296    | 14,430    | 12,296    |
| Furniture and fittings                              |       | –                                     | –       | 3                                       | 3         | 3         | 3         |
| Operational land                                    |       | 104,643                               | 103,501 | –                                       | –         | 104,643   | 103,501   |
| Community land                                      |       | –                                     | –       | 84,902                                  | 88,440    | 84,902    | 88,440    |
| Crown land  |       | –                                     | –       | 47,687                                  | 49,674    | 47,687    | 49,674    |
| Land under roads                                    |       | –                                     | –       | 3,488                                   | 3,473     | 3,488     | 3,473     |
| Land improvements – non-depreciable                 |       | –                                     | –       | 18,088                                  | 17,841    | 18,088    | 17,841    |
| Land Improvements – depreciable                     |       | –                                     | –       | 5,546                                   | 4,944     | 5,546     | 4,944     |
| Buildings – non-specialised                         |       | 13,302                                | 13,417  | –                                       | –         | 13,302    | 13,417    |
| Buildings – specialised                             |       | –                                     | –       | 165,437                                 | 159,067   | 165,437   | 159,067   |
| Other structures                                    |       | –                                     | –       | 57,168                                  | 52,548    | 57,168    | 52,548    |
| Roads   |       | –                                     | –       | 531,812                                 | 446,392   | 531,812   | 446,392   |
| Bridges   |       | –                                     | –       | 66,378                                  | 43,887    | 66,378    | 43,887    |
| Footpaths   |       | –                                     | –       | 49,950                                  | 50,318    | 49,950    | 50,318    |
| Bulk earthworks                                     |       | –                                     | –       | 236,948                                 | 191,606   | 236,948   | 191,606   |
| Stormwater drainage                                 |       | –                                     | –       | 151,034                                 | 103,921   | 151,034   | 103,921   |
| Water supply network                                |       | –                                     | –       | 78,709                                  | 74,932    | 78,709    | 74,932    |
| Wastewater network                                  |       | –                                     | –       | 273,518                                 | 266,046   | 273,518   | 266,046   |
| Tip remediation                                     |       | –                                     | –       | 1,394                                   | 2,092     | 1,394     | 2,092     |
| Quarries remediation                                |       | –                                     | –       | –                                       | 550       | –         | 550       |
| Other remediation assets                            |       | –                                     | –       | 1,000                                   | –         | 1,000     | –         |
| Total infrastructure, property, plant and equipment |       | 117,945                               | 116,918 | 1,787,492                               | 1,568,030 | 1,905,437 | 1,684,948 |

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E2-1 Fair value measurement (continued)

|  |       | Fair value measurement hierarchy      |      |   |       |       |       |
|--|-------|---------------------------------------|------|---|-------|-------|-------|
| \$ '000  | Notes | Level 2 Significant observable inputs |      | Level 3 Significant unobservable inputs |       | Total |       |
|  |       | 2025                                  | 2024 | 2025                                    | 2024  | 2025  | 2024  |
| Non-current assets classified as held for sale |       | C1-7                                  |      |   |       |       |       |
| Water supply network and other assets          |       | —                                     | —    | 1,040                                   | 6,303 | 1,040 | 6,303 |
| Total NCA's classified as held for sale        |       | —                                     | —    | 1,040                                   | 6,303 | 1,040 | 6,303 |

Transfers between fair value hierarchies

During the year, there were no transfers between fair value hierarchies for recurring fair value measurements.

Valuation techniques

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

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

Investment property

Council assesses the carrying amount of its investment properties on an annual basis. Where there is an indication that a property's carrying amount may differ materially from fair value at the reporting date and at least bi-annually, the fair values are based on assessments determined by an independent and professionally qualified property valuer.

The fair value of each investment property as at 30 June 2025 are estimates based on valuations performed by certifying valuers, Martin Gooley and Darryl Grissell, AAPI (Herron Todd White).

Each valuation adopts the direct comparison and capitalised income approach whereby sales of properties with similar characteristics were used to establish a value per square metre to apply to the total site area. A yield is then applied to the property's income return to assess its value and ensure it is aligned with market expectations. The key unobservable input to the valuations is the price per square metre and expected rates of return determined by the market.

Infrastructure, property, plant and equipment (IPPE)  
Operational Land

This asset class comprises all of Council's land classified as Operational land under the NSW Local Government Act 1993.

Operational land was comprehensively valued by APV Valuers and Asset Management as at 1 July 2022 using predominantly Level 2 inputs.

Level 1 and Level 2 inputs were used to value land held in freehold title and those with special use, which are restricted under the zoning objectives. Sale prices of comparable land parcels in close proximity were adjusted for differences in key attributes such as size and configuration.

The key unobservable inputs to the valuation are the rate per square metre and the description of the land. There has been no change to the valuation process during the reporting period.

In the reporting period, Council has obtained Table of Indices for Operational land for the period 1 July 2024 to 30 June 2025 from APV Valuers and Asset Management. These were applied to revalue Operational land.

**E2-1 Fair value measurement (continued)****Buildings - Non-Specialised**

Non-specialised buildings were comprehensively valued by APV Valuers and Asset Management as at 1 July 2022 using the "Market approach" utilising Level 2 inputs.

The properties fair values have been derived from sales prices of comparable properties after adjusting for differences in key attributes such as property size. The most significant inputs into this valuation approach are price per square metre.

At the end of each reporting period Council applies the most appropriate Producer Price Index, as published by the Australian Bureau of Statistics, to determine whether there has been a material change in buildings values since the previous comprehensive valuation was conducted. As at 30 June 2025, all building values were subject to indexation.

**Plant and Equipment, Office Equipment, Furniture and Fittings**

Plant and equipment, office equipment and furniture and fittings are valued at cost but are disclosed at fair value in the notes.

The carrying value of these assets is assumed to approximate fair value due to the nature of the items.

The key unobservable inputs to the valuation are the remaining useful life and residual value. There has been no change to the valuation process during the reporting period.

**Community and Crown Land**

Council's "Community" land (Council-owned) and "Crown" land (Crown land that is controlled by Council) by definition is land intended for public access and use or where other restrictions applying to the land create some obligation to maintain public access (such as a trust deed, dedication under section 7.11 of the Environment Planning and Assessment Act 1979). This gives rise to the restrictions in the Act, intended to preserve the qualities of the land.

The Office of Local Government has determined that community land and controlled Crown land may be valued as follows: The NSW Valuer General's valuations may be used under the revaluation model to represent fair value for land under clause 31 of AASB 116.

Valuations of all Council's Community land and Council controlled land were based on either the land values provided by the Valuer-General or an average unit rate based on the land values for similar properties where the Valuer General did not provide a land value 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.

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

Community and Crown land was comprehensively valued as at 1 July 2022.

In the reporting period, the cumulative movement in land values for the Ballina local government area between 2022 and 2024, as published by the NSW Valuer General, was determined and applied to index Community and Crown land assets as at 30 June 2025.

**Land under Roads**

Council has elected to recognise land under roads where the road was acquired on or after 1 July 2008. Land under roads have been valued using the Englobo methodology which applies the square metre rates applicable for nearby or adjacent Community land having regard to the highest and best use for this land, with a 90% discount. Land under Roads assets were comprehensively valued as at 1 July 2022.

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**E2-1 Fair value measurement (continued)****Land Improvements- Depreciable and Non-Depreciable**

This asset class comprises land improvements such as spectator mounds, mulched areas, streetscaping and landscaping.

These assets are valued in-house using the cost approach by experienced Council staff. The cost approach has been utilised whereby the replacement cost was estimated for each asset taking into account a range of factors including but not limited to construction rates and industry construction cost benchmarks such as Rawlinson's Australian Construction handbook.

The unobservable Level 3 inputs used include gross replacement cost, asset condition, residual value and remaining useful life.

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

Land improvements were comprehensively valued as at 1 July 2022. Given the unique nature of these assets, it is considered that indexation between the years is not required.

**Buildings - Specialised and Other Structures**

Specialised buildings and other structures were comprehensively valued by APV Valuers and Asset Management as at 1 July 2022 using the "Cost approach" utilising Level 3 inputs.

The approach estimated the replacement cost of each building/other structure and componentising of significant parts with different useful lives and taking into account a range of factors. The unit rates could be supported by market evidence, other inputs (such as estimates of residual value, useful life and asset condition) required extensive professional judgement and impacted significantly on the final determination of fair value. As such, these assets have been valued using Level 3 inputs.

At the end of each reporting period Council applies the most appropriate Producer Price Index, as published by the Australian Bureau of Statistics, to determine whether there has been a material change in specialised buildings and other structures values since the previous comprehensive valuation was conducted. As at 30 June 2025, all specialised buildings and other structures values were subject to indexation.

**Roads (including Bridges, Footpaths, Bulk Earthworks) and Stormwater Drainage**

Roads and Stormwater are valued in-house by suitably qualified engineers and requires extensive professional judgement. All roads and stormwater assets are valued using Level 3 valuation inputs using the "Cost approach". Council staff complete a comprehensive valuation of these assets internally using the replacement cost approach. The asset classes were comprehensively revalued as at 1 July 2024.

The approach estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on square metres or similar capacity could be supported from market evidence such as recently completed road constructions and industry construction cost data (Level 2), unobservable inputs (such as estimates of useful life, pattern of consumption and asset condition) required extensive professional judgement and impacted significantly on the final determination of fair value. As such, these assets were classified as having been valued using Level 3 valuation inputs.

During the year there were a number of new projects completed where the actual cost was recorded and the impact of depreciation at year end was negligible. While these could be classified as valued at Level 2, given the low proportion of the total portfolio that these represented and the likelihood that in future valuations they would most likely be valued at Level 3, Council has adopted a policy that all road and stormwater assets are deemed be valued at Level 3.

At the end of each reporting period Council applies the most appropriate Producer Price Index, as published by the Australian Bureau of Statistics, to determine whether there has been a material change in road and stormwater asset values since the previous comprehensive valuation was conducted. As at 30 June 2025, all road and stormwater asset values were subject to indexation.

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**E2-1 Fair value measurement (continued)**

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**Water Supply Network and Wastewater Network**

Water and wastewater infrastructure assets were valued by APV Valuers & Asset Management in 2022 using the "Cost approach" utilising Level 2 and 3 inputs. The approach estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on square metres or similar capacity could be supported from market evidence such as recently completed constructions and industry construction cost data (Level 2), unobservable inputs (such as estimates of useful life, pattern of consumption and asset condition) required extensive professional judgement and impacted significantly on the final determination of fair value. As such, these assets were classified as having been valued using Level 3 valuation inputs.

During the year there were a number of new projects completed where the actual cost was recorded and the impact of depreciation at year end was negligible. While these could be classified as valued at Level 2, given the low proportion of the total portfolio that these represented and the likelihood that in future valuations they would most likely be valued at Level 3, Council has adopted a policy that all water and wastewater infrastructure assets are deemed to be valued at Level 3.

Water and wastewater assets have been indexed with the applicable rates as per the NSW Rates Reference Manual of Valuation of Water Supply, Sewerage and Stormwater Assets, published by the NSW Department of Climate Change, Energy, the Environment and Water.

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**Tip, Quarries and Other Remediation Assets**

It has been recognised that there will be significant costs associated with the closure and post closure management of tip, quarries sites and land contamination at Fripp Oval.

Evaluation of costs for tip and quarries closure and post closure management and land contamination at Fripp Oval is prepared internally. The key unobservable inputs are the discount rate, cost escalation rate, actual timing of costs and future environmental management requirements.

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

**Non-current assets classified as 'held for sale'**

Assets held for sale have been reclassified as at 30 June 2024 from water supply network. As such, these assets have been valued using Level 3 valuation inputs.

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**E2-1 Fair value measurement (continued)****Fair value measurements using significant unobservable inputs (level 3)****b. Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.**

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

|  | Valuation technique/s                                   | Unobservable inputs                                     |
|--|---|---|
| <b>Infrastructure, property, plant and equipment</b>         |   |   |
| Plant & equipment, office equipment and furniture & fittings | WDV used to approximate fair value                      | Gross replacement cost, useful lives and residual value |
| Crown and Community land                                     | Land values obtained from the NSW Valuer- General       | Land value  |
| Land under roads   | Unimproved capital value provided by NSW Valuer-General | Land value  |
| Land improvements  | WDV used to approximate fair value                      | Asset condition and remaining useful lives              |
| Buildings - specialised                                      | WDV used to approximate fair value                      | Asset condition and remaining useful lives              |
| Other structures   | WDV used to approximate fair value                      | Asset condition and remaining useful lives              |
| Roads  | Unit rates per m2 or length                             | Asset condition and remaining useful lives              |
| Bridges  | Unit rates per item, m2 or length                       | Asset condition and remaining useful lives              |
| Footpaths  | Unit rates per m2                                       | Asset condition and remaining useful lives              |
| Bulk earthworks  | Unit rates per m3                                       | Asset condition and remaining useful lives              |
| Stormwater drainage  | Unit rates per item, m2 or length                       | Asset condition and remaining useful lives              |
| Water supply network   | Unit rates per item, m2 or length                       | Asset condition and remaining useful lives              |
| Wastewater network   | Unit rates per item, m2 or length                       | Asset condition and remaining useful lives              |
| Tip, Quarries and Other Remediation Assets                   | Discounted remediation cost                             | Discount rate, cost escalation rate and timing of costs |

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**E2-1 Fair value measurement (continued)**

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

| \$ '000                                      | Plant and equipment |               | Furniture and fittings |          | Community and Crown land |                | Land under roads |              |
|--|---------------------|---------------|------------------------|----------|--------------------------|----------------|------------------|--------------|
|  | 2025                | 2024          | 2025                   | 2024     | 2025                     | 2024           | 2025             | 2024         |
| <b>Opening balance</b>                       | <b>12,296</b>       | <b>10,648</b> | <b>3</b>               | <b>3</b> | <b>138,114</b>           | <b>135,753</b> | <b>3,473</b>     | <b>3,399</b> |
| <b>Total gains or losses for the period</b>  |                     |               |                        |          |                          |                |                  |              |
| <b>Other movements</b>                       |                     |               |                        |          |                          |                |                  |              |
| Purchases                                    | 4,515               | 4,485         | –                      | –        | –                        | 2,361          | 15               | 74           |
| Disposals                                    | (325)               | (974)         | –                      | –        | –                        | –              | –                | –            |
| Depreciation and impairment                  | (2,056)             | (1,820)       | –                      | –        | –                        | –              | –                | –            |
| Revaluation increments/ (decrements)         | –                   | –             | –                      | –        | (5,525)                  | –              | –                | –            |
| Transfers from/(to) 'held for sale' category | –                   | (43)          | –                      | –        | –                        | –              | –                | –            |
| <b>Closing balance</b>                       | <b>14,430</b>       | <b>12,296</b> | <b>3</b>               | <b>3</b> | <b>132,589</b>           | <b>138,114</b> | <b>3,488</b>     | <b>3,473</b> |

| \$ '000                                      | Land improv-ements |               | Buildings – specialised |                | Other structures |               | Roads          |                |
|--|--------------------|---------------|-------------------------|----------------|------------------|---------------|----------------|----------------|
|  | 2025               | 2024          | 2025                    | 2024           | 2025             | 2024          | 2025           | 2024           |
| <b>Opening balance</b>                       | <b>22,785</b>      | <b>21,111</b> | <b>159,067</b>          | <b>153,569</b> | <b>52,548</b>    | <b>48,269</b> | <b>446,392</b> | <b>417,054</b> |
| <b>Total gains or losses for the period</b>  |                    |               |                         |                |                  |               |                |                |
| <b>Other movements</b>                       |                    |               |                         |                |                  |               |                |                |
| Transfers from/(to) another asset class      | –                  | –             | –                       | –              | 1,361            | (611)         | (2,065)        | 583            |
| Purchases                                    | 960                | 1,785         | 5,091                   | 1,678          | 3,055            | 4,456         | 21,365         | 22,119         |
| Disposals                                    | –                  | –             | (191)                   | (265)          | (198)            | (381)         | (26)           | (4,578)        |
| Depreciation and impairment                  | (111)              | (111)         | (3,923)                 | (3,929)        | (2,372)          | (2,095)       | (10,280)       | (9,372)        |
| Revaluation increments/ (decrements)         | –                  | –             | 5,393                   | 8,206          | 2,774            | 2,933         | 76,426         | 20,825         |
| Transfers from/(to) 'held for sale' category | –                  | –             | –                       | (192)          | –                | (23)          | –              | (239)          |
| <b>Closing balance</b>                       | <b>23,634</b>      | <b>22,785</b> | <b>165,437</b>          | <b>159,067</b> | <b>57,168</b>    | <b>52,548</b> | <b>531,812</b> | <b>446,392</b> |

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**E2-1 Fair value measurement (continued)**

| \$ '000                                      | Bridges       |        | Footpaths     |        | Bulk earthworks |         | Stormwater drainage |         |
|--|---------------|--------|---------------|--------|-----------------|---------|---------------------|---------|
|  | 2025          | 2024   | 2025          | 2024   | 2025            | 2024    | 2025                | 2024    |
| <b>Opening balance</b>                       | <b>43,887</b> | 40,881 | <b>50,318</b> | 44,254 | <b>191,606</b>  | 180,873 | <b>103,921</b>      | 96,046  |
| <b>Total gains or losses for the period</b>  |               |        |               |        |                 |         |                     |         |
| <b>Other movements</b>                       |               |        |               |        |                 |         |                     |         |
| Transfers from/(to) another asset class      | 271           | —      | 921           | —      | —               | —       | (488)               | —       |
| Purchases                                    | —             | 1,715  | 705           | 4,896  | 256             | 2,676   | 2,398               | 4,980   |
| Disposals                                    | —             | —      | (16)          | (372)  | —               | (789)   | (9)                 | (38)    |
| Depreciation and impairment                  | (645)         | (748)  | (1,088)       | (679)  | —               | (187)   | (2,089)             | (1,853) |
| Revaluation increments/(decrements)          | 22,865        | 2,039  | (890)         | 2,219  | 45,086          | 9,166   | 47,301              | 4,786   |
| Transfers from/(to) 'held for sale' category | —             | —      | —             | —      | —               | (133)   | —                   | —       |
| <b>Closing balance</b>                       | <b>66,378</b> | 43,887 | <b>49,950</b> | 50,318 | <b>236,948</b>  | 191,606 | <b>151,034</b>      | 103,921 |

| \$ '000                                      | Water supply network |         | Wastewater network |         | Remediation assets |         | Total of all asset classes |           |
|--|----------------------|---------|--------------------|---------|--------------------|---------|----------------------------|-----------|
|  | 2025                 | 2024    | 2025               | 2024    | 2025               | 2024    | 2025                       | 2024      |
| <b>Opening balance</b>                       | <b>74,932</b>        | 75,808  | <b>266,046</b>     | 255,311 | <b>2,642</b>       | 2,958   | <b>1,568,030</b>           | 1,485,937 |
| Transfers from/(to) another asset class      | —                    | —       | —                  | —       | —                  | —       | —                          | (28)      |
| Purchases                                    | 4,081                | 2,754   | 4,981              | 2,911   | 1,000              | 804     | 48,422                     | 57,694    |
| Disposals                                    | (484)                | (56)    | (242)              | (662)   | —                  | —       | (1,491)                    | (8,115)   |
| Depreciation and impairment                  | (1,642)              | (1,730) | (3,822)            | (4,227) | (1,248)            | (1,120) | (29,276)                   | (27,871)  |
| Revaluation increments/(decrements)          | 1,822                | 3,757   | 6,555              | 12,713  | —                  | —       | 201,807                    | 66,644    |
| Transfers from/(to) 'held for sale' category | —                    | (5,601) | —                  | —       | —                  | —       | —                          | (6,231)   |
| <b>Closing balance</b>                       | <b>78,709</b>        | 74,932  | <b>273,518</b>     | 266,046 | <b>2,394</b>       | 2,642   | <b>1,787,492</b>           | 1,568,030 |

**Highest and best use**

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

E3-1    Contingencies

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

1. Guarantees

(i) **Defined benefit superannuation contribution plans**

Council is party to an Industry Defined Benefit Plan under Active Super – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB 119 *Employee Benefits* for the following reasons:

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

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

*Description of the funding arrangements.*

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

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

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

\*For 180 Point Members, Employers are required to contribute 9.5% from 1 July 2025 of salaries to these members' accumulation accounts in line with current level of SG contributions, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20.0 million per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June. Given the funding position of the Fund as at 30 June 2024, it was recommended to cease these past service contributions effective 1 January 2025.

The adequacy of contributions is assessed at each actuarial investigation which will be conducted annually, the next of which is due effective 30 June 2025.

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

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

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding additional contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

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

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

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**E3-1 Contingencies (continued)**

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2025 was \$179,980. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2024.

Council's expected contribution to the plan for the next annual reporting period is \$67,257.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2025 is:

| <b>Employer reserves only *</b> | <b>\$millions</b> | <b>Asset Coverage</b> |
|---------------------------------|-------------------|-----------------------|
| Assets                          | 2,197.6           |                       |
| Past Service Liabilities        | 2,092.0           | 105.0%                |
| Vested Benefits                 | 2,130.4           | 103.2%                |

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

The share of any funding surplus or deficit that is broadly attributed to the Council is estimated to be 0.51% as at 30 June 2025.

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

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

|                   |                |
|-------------------|----------------|
| Investment return | 6.0% per annum |
| Salary inflation  | 3.5% per annum |
| Increase in CPI   | 2.5% per annum |

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

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review will be completed by December 2025.

**(ii) Statewide Limited**

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

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

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

**(iii) StateCover Limited**

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity. StateCover is a company providing workers compensation insurance cover to the NSW local government industry and specifically Council.

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

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

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**E3-1 Contingencies (continued)**

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**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.



**F People and relationships****F1 Related party disclosures****F1-1 Key management personnel (KMP)**

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly. The aggregate amount of KMP compensation included in the Income Statement is:

| <b>\$ '000</b>           | <b>2025</b>  | <b>2024</b>  |
|--------------------------|--------------|--------------|
| <b>Compensation:</b>     |              |              |
| Short-term benefits      | <b>1,329</b> | 1,411        |
| Post-employment benefits | <b>198</b>   | 173          |
| Other long-term benefits | <b>5</b>     | 10           |
| <b>Total</b>             | <b>1,532</b> | <b>1,594</b> |

**Other transactions with KMP and their related parties**

Council has determined that transactions at arm's length between KMP and Council as part of Council delivering a public service objective (e.g. access to libraries or Council swimming pools by KMP) will not be disclosed.

| <b>Nature of the transaction</b>                                  | <b>Ref</b> | <b>Transactions during the year</b> | <b>Outstanding balances including commitments</b> | <b>Impairment provision on outstanding balances</b> | <b>Impairment expense</b> |
|---|------------|-------------------------------------|---|---|---------------------------|
| <b>\$ '000</b>  |            |                                     |   |   |                           |
| <b>2025</b>   |            |                                     |   |   |                           |
| <b>Employee and other expenses relating to key family members</b> | 1          | <b>74</b>                           | –   | –   | –                         |
| <b>2024</b>   |            |                                     |   |   |                           |
| Employee and other expenses relating to key family members        | 1          | 163                                 | –   | –   | –                         |

- 1 During the year there was one close family member of Council's KMP employed by Ballina Shire Council under current Council award on an arms length basis.

**F1-2 Councillor and Mayoral fees and associated expenses**

| <b>\$ '000</b> | <b>2025</b> | <b>2024</b> |
|----------------|-------------|-------------|
|----------------|-------------|-------------|

The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:

|   |            |            |
|---|------------|------------|
| Mayoral fee                                   | 66         | 64         |
| Councillors' fees                             | 259        | 261        |
| Other Councillors' expenses (including Mayor) | 99         | 95         |
| <b>Total</b>                                  | <b>424</b> | <b>420</b> |

**F1-3 Other related parties**

| <b>\$ '000</b>                                     | <b>Ref</b> | <b>Transactions during the year</b> | <b>Outstanding balances including commitments</b> | <b>Impairment provision on outstanding balances</b> | <b>Impairment expense</b> |
|--|------------|-------------------------------------|---|---|---------------------------|
| <b>2025</b>  |            |                                     |   |   |                           |
| <b>Associate - Richmond Tweed Regional Library</b> |            |                                     |   |   |                           |
|  | 1          | 1,961                               | —   | —   | —                         |
| <b>2024</b>  |            |                                     |   |   |                           |
| <b>Associate - Richmond Tweed Regional Library</b> |            |                                     |   |   |                           |
|  | 1          | 1,732                               | —   | —   | —                         |

1 Contributions to the Richmond Tweed Regional Library are based on formula parameters set in the Richmond Tweed Regional Library Deed of Agreement.

**F2 Other relationships****F2-1 Audit fees**

| <b>\$ '000</b> | <b>2025</b> | <b>2024</b> |
|----------------|-------------|-------------|
|----------------|-------------|-------------|

During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms:

|  |            |            |
|--|------------|------------|
| <b>(i) Audit services: NSW Auditor-General</b>               |            |            |
| Audit and review of financial statements                     | 118        | 102        |
| <b>Total fees paid or payable to the Auditor-General</b>     | <b>118</b> | <b>102</b> |
| Other assurance services                                     | 4          | 9          |
| <b>(ii) Other non-assurance services: Other firms</b>        |            |            |
| Internal audit services                                      | 104        | 80         |
| <b>Total fees paid or payable for non-assurance services</b> | <b>108</b> | <b>89</b>  |
| <b>Total audit fees</b>                                      | <b>226</b> | <b>191</b> |

**G Other matters****G1-1 Statement of Cash Flows information****(a) Reconciliation of Operating Result**

| <b>\$ '000</b>   | <b>Notes</b> | <b>2025</b>    | <b>2024</b> |
|--|--------------|----------------|-------------|
| <b>Net operating result from Income Statement</b>                                  |              | <b>31,500</b>  | 33,421      |
| <b>Add / (less) non-cash items:</b>  |              |                |             |
| Depreciation and amortisation  |              | <b>30,610</b>  | 28,718      |
| (Gain) / loss on disposal of assets  |              | <b>(9,849)</b> | 6,707       |
| Non-cash capital grants and contributions  | G1.1(b)      | <b>(6,303)</b> | (10,053)    |
| Losses/(gains) recognised on fair value re-measurements through the P&L:           |              |                |             |
| – Investment property  |              | <b>(1,227)</b> | (990)       |
| Unwinding of discount rates on reinstatement provisions                            |              | <b>(354)</b>   | 1,128       |
| Share of net (profits)/losses of associates/joint ventures using the equity method |              | <b>(148)</b>   | 73          |
| <b>Movements in operating assets and liabilities and other cash items:</b>         |              |                |             |
| (Increase) / decrease of receivables   |              | <b>1,396</b>   | (1,842)     |
| Increase / (decrease) in provision for impairment of receivables                   |              | <b>(16)</b>    | (151)       |
| (Increase) / decrease of inventories   |              | <b>(1)</b>     | (164)       |
| (Increase) / decrease of other current assets                                      |              | <b>122</b>     | (88)        |
| (Increase) / decrease of contract asset  |              | <b>835</b>     | 2,187       |
| Increase / (decrease) in payables  |              | <b>1,220</b>   | (3,275)     |
| Increase / (decrease) in accrued interest payable                                  |              | <b>(30)</b>    | (18)        |
| Increase / (decrease) in other accrued expenses payable                            |              | <b>242</b>     | 79          |
| Increase / (decrease) in other liabilities   |              | <b>(273)</b>   | (2,048)     |
| Increase / (decrease) in contract liabilities                                      |              | <b>(809)</b>   | 993         |
| Increase / (decrease) in employee benefit provision                                |              | <b>(60)</b>    | (251)       |
| Increase / (decrease) in other provisions  |              | <b>110</b>     | 8           |
| <b>Net cash flows from operating activities</b>                                    |              | <b>46,965</b>  | 54,434      |

**(b) Non-cash investing and financing activities**

|  |              |        |
|--|--------------|--------|
| Developer contributions 'in kind'                        | <b>3,368</b> | 7,571  |
| Other dedications  | <b>2,935</b> | 2,482  |
| <b>Total non-cash investing and financing activities</b> | <b>6,303</b> | 10,053 |

G2-1    Commitments

Capital commitments (exclusive of GST)

| \$ '000  | 2025         | 2024          |
|--|--------------|---------------|
| Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities: |              |               |
| <b>Property, plant and equipment</b>   |              |               |
| Buildings and other structures   | 1,607        | 7,802         |
| Infrastructure   | 4,913        | 10,861        |
| Plant and equipment  | 388          | 1,911         |
| <b>Inventory</b>   |              |               |
| Real estate for resale   | 559          | 3,135         |
| <b>Total commitments</b>   | <b>7,467</b> | <b>23,709</b> |

Details of capital commitments

As at 30 June 2025, significant capital projects included in the capital expenditure commitments are the Kingsford Smith Pump Track, Works Depot Roof Replacement and Watermain replacement and Wastewater Treatment Plant works.

G3-1    Events occurring after the reporting date

Council is aware of the following 'non-adjusting' event that merits disclosure.

In 2015 plant installed at Council's Ballina Wastewater Treatment Plant resulted in damage to membranes on sewer tanks.

The matter subsequently proceeded to the Supreme Court relating to the contractor. Separately a property claim was lodged with Council's insurer in relation to the damaged membranes.

A settlement from the contractor was accepted and received by Council in 2021.

Following a number of submissions made by Council, the insurer accepted a claim however it has taken many years for the quantum of the claim to be assessed.

A settlement offer made by the insurer in July 2025 has been accepted by Council.

A confidential settlement deed has been signed and the funds are expected to be received in the first part of the 2025/26 year.

**G4 Statement of developer contributions****G4-1 Summary of developer contributions**

| \$ '000                                       | Opening<br>balance at<br>1 July 2024 | Contributions<br>received during the<br>year (Cash) | Contributions<br>received during the<br>year - Non-cash Land | Contributions<br>received during the<br>year (Non-cash) | Interest and<br>investment<br>income earned | Amounts<br>expended | Internal<br>borrowings | Held as<br>restricted<br>asset at 30 June 2025 | Cumulative<br>balance of internal<br>borrowings<br>(to)/from |
|---|--------------------------------------|---|--|---|---|---------------------|------------------------|--|--|
| Roads   | 13,109                               | 2,394   | –  | –   | 732   | (192)               | –                      | 16,043   | –  |
| Car parking                                   | 1,131                                | –   | –  | –   | 45  | –                   | –                      | 1,176  | –  |
| Open space and community<br>facilities        | 4,030                                | 963   | –  | –   | 232   | –                   | –                      | 5,225  | –  |
| Heavy haulage                                 | 1,170                                | 258   | –  | –   | 59  | (300)               | –                      | 1,187  | –  |
| Cumbalum Urban Release Area<br>Precinct A     | 1,714                                | 30  | –  | –   | 89  | –                   | –                      | 1,833  | –  |
| <b>S7.11 contributions – under a<br/>plan</b> | <b>21,154</b>                        | <b>3,645</b>  | <b>–</b>   | <b>–</b>  | <b>1,157</b>                                | <b>(492)</b>        | <b>–</b>               | <b>25,464</b>                                  | <b>–</b>   |
| S64 contributions                             | 23,883                               | 1,503   | –  | –   | 1,115                                       | (5,797)             | –                      | 20,704   | –  |
| <b>Total contributions</b>                    | <b>45,037</b>                        | <b>5,148</b>  | <b>–</b>   | <b>–</b>  | <b>2,272</b>                                | <b>(6,289)</b>      | <b>–</b>               | <b>46,168</b>                                  | <b>–</b>   |

Under the *Environmental Planning and Assessment Act 1979*, local infrastructure contributions, also known as developer contributions, are charged by councils when new development occurs. They help fund infrastructure like parks, community facilities, local roads, footpaths, stormwater drainage and traffic management. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

## G4-2 Developer contributions by plan

| \$ '000   | Opening<br>balance at<br>1 July 2024 | Contributions<br>received during the<br>year (Cash) | Contributions<br>received during the<br>year - Non-cash Land | Contributions<br>received during the<br>year (Non-cash) | Interest and<br>investment<br>income earned | Amounts<br>expended | Internal<br>borrowings | Held as<br>restricted<br>asset at 30 June 2025 | Cumulative<br>balance of internal<br>borrowings<br>(to)/from |
|---|--------------------------------------|---|--|---|---|---------------------|------------------------|--|--|
| <b>S7.11 contributions – under a plan</b>                                   |                                      |   |  |   |   |                     |                        |  |  |
| <b>CONTRIBUTIONS PLAN – ROADS</b>   |                                      |   |  |   |   |                     |                        |  |  |
| Roads (current plan)  | 13,109                               | 2,394   | –  | –   | 732   | (192)               | –                      | 16,043   | –  |
| <b>Total</b>  | <b>13,109</b>                        | <b>2,394</b>  | <b>–</b>   | <b>–</b>  | <b>732</b>                                  | <b>(192)</b>        | <b>–</b>               | <b>16,043</b>                                  | <b>–</b>   |
| <b>CONTRIBUTIONS PLAN – CAR PARKING</b>                                     |                                      |   |  |   |   |                     |                        |  |  |
| Ballina   | 855                                  | –   | –  | –   | 34  | –                   | –                      | 889  | –  |
| Lennox Head   | 262                                  | –   | –  | –   | 10  | –                   | –                      | 272  | –  |
| Alstonville Village Centre  | 14                                   | –   | –  | –   | 1   | –                   | –                      | 15   | –  |
| <b>Total</b>  | <b>1,131</b>                         | <b>–</b>  | <b>–</b>   | <b>–</b>  | <b>45</b>                                   | <b>–</b>            | <b>–</b>               | <b>1,176</b>                                   | <b>–</b>   |
| <b>CONTRIBUTIONS PLAN – OPEN SPACE AND COMMUNITY FACILITIES</b>             |                                      |   |  |   |   |                     |                        |  |  |
| Open Spaces and Community<br>Facilities                                     | 4,030                                | 963   | –  | –   | 232   | –                   | –                      | 5,225  | –  |
| <b>Total</b>  | <b>4,030</b>                         | <b>963</b>  | <b>–</b>   | <b>–</b>  | <b>232</b>                                  | <b>–</b>            | <b>–</b>               | <b>5,225</b>                                   | <b>–</b>   |
| <b>CONTRIBUTIONS PLAN – HEAVY HAULAGE</b>                                   |                                      |   |  |   |   |                     |                        |  |  |
| Shire Wide  | 1,170                                | 258   | –  | –   | 59  | (300)               | –                      | 1,187  | –  |
| <b>Total</b>  | <b>1,170</b>                         | <b>258</b>  | <b>–</b>   | <b>–</b>  | <b>59</b>                                   | <b>(300)</b>        | <b>–</b>               | <b>1,187</b>                                   | <b>–</b>   |
| <b>CONTRIBUTIONS PLAN - CUMBALUM URBAN RELEASE AREA PRECINCT A (CURA A)</b> |                                      |   |  |   |   |                     |                        |  |  |
| CURA A  | 1,714                                | 30  | –  | –   | 89  | –                   | –                      | 1,833  | –  |
| <b>Total</b>  | <b>1,714</b>                         | <b>30</b>   | <b>–</b>   | <b>–</b>  | <b>89</b>                                   | <b>–</b>            | <b>–</b>               | <b>1,833</b>                                   | <b>–</b>   |

## G4-3 S64 contributions

|                                |               |              |          |          |            |                |          |               |          |
|--------------------------------|---------------|--------------|----------|----------|------------|----------------|----------|---------------|----------|
| <b>Section 64 – Water</b>      |               |              |          |          |            |                |          |               |          |
| Shire Wide                     | 11,546        | 309          | –        | –        | 569        | (1,219)        | –        | 11,205        | –        |
| <b>Total</b>                   | <b>11,546</b> | <b>309</b>   | <b>–</b> | <b>–</b> | <b>569</b> | <b>(1,219)</b> | <b>–</b> | <b>11,205</b> | <b>–</b> |
| <b>Section 64 – Wastewater</b> |               |              |          |          |            |                |          |               |          |
| Shire Wide                     | 12,337        | 1,193        | –        | –        | 546        | (4,577)        | –        | 9,499         | –        |
| <b>Total</b>                   | <b>12,337</b> | <b>1,193</b> | <b>–</b> | <b>–</b> | <b>546</b> | <b>(4,577)</b> | <b>–</b> | <b>9,499</b>  | <b>–</b> |

**End of the audited financial statements**

## **PART C**

### **Special Purpose Financial Statements**



## Ballina Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2025

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*The Ballina Shire is safe, with a connected community, a  
healthy environment and a thriving economy.*



**Ballina Shire Council****Special Purpose Financial Statements**

for the year ended 30 June 2025

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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).

**Ballina Shire Council**

**Special Purpose Financial Statements**

for the year ended 30 June 2025

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

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

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

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

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

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

Signed in accordance with a resolution of Council made on 23 October 2025.

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**Sharon Cadwallader**  
**Mayor**  
23 October 2025

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**Damian Loone**  
**Deputy Mayor**  
23 October 2025

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**Paul Hickey**  
**General Manager**  
23 October 2025

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**Linda Coulter**  
**Responsible Accounting Officer**  
23 October 2025

**Ballina Shire Council****Income Statement of water supply business activity**  
for the year ended 30 June 2025

| <b>\$ '000</b>   | <b>2025</b>   | <b>2024</b>   |
|--|---------------|---------------|
| <b>Income from continuing operations</b>                                   |               |               |
| Access charges   | 5,121         | 4,777         |
| User charges   | 9,113         | 8,629         |
| Fees   | 819           | 917           |
| Interest and investment income   | 1,065         | 986           |
| Grants and contributions provided for operating purposes                   | 156           | 157           |
| <b>Total income from continuing operations</b>                             | <b>16,274</b> | <b>15,466</b> |
| <b>Expenses from continuing operations</b>                                 |               |               |
| Employee benefits and on-costs   | 2,879         | 2,674         |
| Materials and services   | 2,036         | 2,281         |
| Depreciation, amortisation and impairment                                  | 1,774         | 1,858         |
| Water purchase charges   | 8,799         | 8,334         |
| Calculated taxation equivalent   | 78            | 85            |
| Net loss on disposal of assets   | 759           | 60            |
| Other expenses   | 212           | 245           |
| <b>Total expenses from continuing operations</b>                           | <b>16,537</b> | <b>15,537</b> |
| <b>Surplus (deficit) from continuing operations before capital amounts</b> | <b>(263)</b>  | <b>(71)</b>   |
| Grants and contributions provided for capital purposes                     | 490           | 925           |
| <b>Surplus (deficit) from continuing operations after capital amounts</b>  | <b>227</b>    | <b>854</b>    |
| <b>Surplus (deficit) from all operations before tax</b>                    | <b>227</b>    | <b>854</b>    |
| <b>Surplus (deficit) after tax</b>   | <b>227</b>    | <b>854</b>    |
| <b>Plus accumulated surplus</b>  | <b>57,668</b> | <b>56,784</b> |
| <b>Adjustments for amounts unpaid:</b>                                     |               |               |
| – Calculated taxation equivalent   | 78            | 85            |
| <b>Less:</b>   |               |               |
| – Dividend paid  | (55)          | (55)          |
| <b>Closing accumulated surplus</b>   | <b>57,918</b> | <b>57,668</b> |
| <b>Return on capital %</b>   | <b>(0.3)%</b> | <b>(0.1)%</b> |
| <b>Subsidy from Council</b>  | <b>4,294</b>  | <b>3,929</b>  |
| <b>Calculation of dividend payable:</b>                                    |               |               |
| Surplus (deficit) after tax  | 227           | 854           |
| <b>Surplus for dividend calculation purposes</b>                           | <b>227</b>    | <b>854</b>    |
| <b>Potential dividend calculated from surplus</b>                          | <b>114</b>    | <b>427</b>    |

**Ballina Shire Council****Income Statement of wastewater business activity**  
for the year ended 30 June 2025

| <b>\$ '000</b>   | <b>2025</b>    | <b>2024</b>    |
|--|----------------|----------------|
| <b>Income from continuing operations</b>                                   |                |                |
| Access charges   | 20,708         | 20,288         |
| User charges   | 1,487          | 1,460          |
| Interest and investment income   | 1,284          | 1,391          |
| Grants and contributions provided for operating purposes                   | 155            | 156            |
| Other income   | 1,304          | 1,121          |
| <b>Total income from continuing operations</b>                             | <b>24,938</b>  | <b>24,416</b>  |
| <b>Expenses from continuing operations</b>                                 |                |                |
| Employee benefits and on-costs   | 5,045          | 4,322          |
| Borrowing costs  | 1,907          | 2,125          |
| Materials and services   | 6,933          | 5,883          |
| Depreciation, amortisation and impairment                                  | 4,741          | 4,623          |
| Net loss on disposal of assets   | 230            | 621            |
| Calculated taxation equivalent   | 74             | 74             |
| Debt guarantee fee   | 369            | 408            |
| Other expenses   | 365            | 386            |
| <b>Total expenses from continuing operations</b>                           | <b>19,664</b>  | <b>18,442</b>  |
| <b>Surplus (deficit) from continuing operations before capital amounts</b> | <b>5,274</b>   | <b>5,974</b>   |
| Grants and contributions provided for capital purposes                     | 4,052          | 2,075          |
| <b>Surplus (deficit) from continuing operations after capital amounts</b>  | <b>9,326</b>   | <b>8,049</b>   |
| <b>Surplus (deficit) from all operations before tax</b>                    | <b>9,326</b>   | <b>8,049</b>   |
| Less: corporate taxation equivalent [based on result before capital]       | (1,319)        | (1,499)        |
| <b>Surplus (deficit) after tax</b>   | <b>8,007</b>   | <b>6,550</b>   |
| <b>Plus accumulated surplus</b>  | <b>157,726</b> | <b>149,247</b> |
| <b>Adjustments for amounts unpaid:</b>                                     |                |                |
| – Calculated taxation equivalent   | 74             | 74             |
| – Debt guarantee fees  | 369            | 408            |
| – Corporate taxation equivalent  | 1,319          | 1,499          |
| <b>Less:</b>   |                |                |
| – Dividend paid  | (52)           | (52)           |
| <b>Closing accumulated surplus</b>   | <b>167,443</b> | <b>157,726</b> |
| <b>Return on capital %</b>   | <b>2.2%</b>    | <b>2.7%</b>    |
| <b>Subsidy from Council</b>  | <b>6,150</b>   | <b>4,796</b>   |
| <b>Calculation of dividend payable:</b>                                    |                |                |
| Surplus (deficit) after tax  | 8,007          | 6,550          |
| <b>Surplus for dividend calculation purposes</b>                           | <b>8,007</b>   | <b>6,550</b>   |
| <b>Potential dividend calculated from surplus</b>                          | <b>4,004</b>   | <b>3,275</b>   |

**Ballina Shire Council****Income Statement of airport business activity**  
for the year ended 30 June 2025

| <b>\$ '000</b>   | <b>2025<br/>Category 1</b> | <b>2024<br/>Category 1</b> |
|--|----------------------------|----------------------------|
| <b>Income from continuing operations</b>                                   |                            |                            |
| User charges   | 10,308                     | 9,227                      |
| Grants and contributions provided for operating purposes                   | –                          | 234                        |
| Other income   | 11                         | 13                         |
| <b>Total income from continuing operations</b>                             | <b>10,319</b>              | <b>9,474</b>               |
| <b>Expenses from continuing operations</b>                                 |                            |                            |
| Employee benefits and on-costs   | 1,703                      | 1,650                      |
| Borrowing costs  | 770                        | 804                        |
| Materials and services   | 5,037                      | 4,331                      |
| Depreciation, amortisation and impairment                                  | 1,678                      | 1,319                      |
| Net loss from the disposal of assets                                       | –                          | 370                        |
| Calculated taxation equivalent   | 128                        | 124                        |
| Debt guarantee fee   | 151                        | 159                        |
| <b>Total expenses from continuing operations</b>                           | <b>9,467</b>               | <b>8,757</b>               |
| <b>Surplus (deficit) from continuing operations before capital amounts</b> | <b>852</b>                 | <b>717</b>                 |
| Grants and contributions provided for capital purposes                     | –                          | 2,029                      |
| <b>Surplus (deficit) from continuing operations after capital amounts</b>  | <b>852</b>                 | <b>2,746</b>               |
| <b>Surplus (deficit) from all operations before tax</b>                    | <b>852</b>                 | <b>2,746</b>               |
| Less: corporate taxation equivalent [based on result before capital]       | (213)                      | (179)                      |
| <b>Surplus (deficit) after tax</b>   | <b>639</b>                 | <b>2,567</b>               |
| <b>Plus accumulated surplus</b>  | <b>35,591</b>              | <b>32,562</b>              |
| <b>Adjustments for amounts unpaid:</b>                                     |                            |                            |
| – Calculated taxation equivalent   | 128                        | 124                        |
| – Debt guarantee fee   | 151                        | 159                        |
| – Corporate taxation equivalent  | 213                        | 179                        |
| <b>Closing accumulated surplus</b>   | <b>36,722</b>              | <b>35,591</b>              |
| <b>Return on capital %</b>   | <b>1.9%</b>                | <b>1.9%</b>                |
| <b>Subsidy from Council</b>  | <b>1,843</b>               | <b>1,835</b>               |
| <b>Calculation of dividend payable:</b>                                    |                            |                            |
| Surplus (deficit) after tax  | 639                        | 2,567                      |
| Less: capital grants and contributions (excluding developer contributions) | –                          | (2,029)                    |
| <b>Surplus for dividend calculation purposes</b>                           | <b>639</b>                 | <b>538</b>                 |
| <b>Potential dividend calculated from surplus</b>                          | <b>320</b>                 | <b>269</b>                 |

Ballina Shire Council | Income Statement of land development business activity | for the year ended 30 June 2025

**Ballina Shire Council****Income Statement of land development business activity**  
for the year ended 30 June 2025

| <b>\$ '000</b>   | <b>2025<br/>Category 1</b> | <b>2024<br/>Category 1</b> |
|--|----------------------------|----------------------------|
| <b>Income from continuing operations</b>                                   |                            |                            |
| User charges   | 840                        | 1,883                      |
| Interest and investment income   | 98                         | 190                        |
| Proceeds from disposal - real estate assets                                | 15,550                     | –                          |
| <b>Total income from continuing operations</b>                             | <b>16,488</b>              | <b>2,073</b>               |
| <b>Expenses from continuing operations</b>                                 |                            |                            |
| Borrowing costs  | 342                        | 202                        |
| Materials and services   | 6,121                      | –                          |
| Calculated taxation equivalent   | 357                        | 460                        |
| Debt guarantee fee   | 45                         | 40                         |
| <b>Total expenses from continuing operations</b>                           | <b>6,865</b>               | <b>702</b>                 |
| <b>Surplus (deficit) from continuing operations before capital amounts</b> | <b>9,623</b>               | <b>1,371</b>               |
| <b>Surplus (deficit) from continuing operations after capital amounts</b>  | <b>9,623</b>               | <b>1,371</b>               |
| <b>Surplus (deficit) from all operations before tax</b>                    | <b>9,623</b>               | <b>1,371</b>               |
| Less: corporate taxation equivalent [based on result before capital]       | (2,406)                    | (343)                      |
| <b>Surplus (deficit) after tax</b>   | <b>7,217</b>               | <b>1,028</b>               |
| <b>Plus accumulated surplus</b>  | <b>19,262</b>              | <b>17,555</b>              |
| <b>Adjustments for amounts unpaid:</b>                                     |                            |                            |
| – Calculated taxation equivalent   | 357                        | 460                        |
| – Debt guarantee fee   | 45                         | 40                         |
| – Corporate taxation equivalent  | 2,406                      | 343                        |
| <b>Less:</b>   |                            |                            |
| – Dividend paid  | (250)                      | (164)                      |
| <b>Closing accumulated surplus</b>   | <b>29,037</b>              | <b>19,262</b>              |
| <b>Calculation of dividend payable:</b>                                    |                            |                            |
| Surplus (deficit) after tax  | 7,217                      | 1,028                      |
| <b>Surplus for dividend calculation purposes</b>                           | <b>7,217</b>               | <b>1,028</b>               |
| <b>Potential dividend calculated from surplus</b>                          | <b>3,609</b>               | <b>514</b>                 |

## Ballina Shire Council

### Income Statement of landfill and resource recovery business activity for the year ended 30 June 2025

| <b>\$ '000</b>   | <b>2025<br/>Category 1</b> | <b>2024<br/>Category 1</b> |
|--|----------------------------|----------------------------|
| <b>Income from continuing operations</b>                                   |                            |                            |
| User charges   | 12,758                     | 11,695                     |
| Interest and investment income   | 35                         | 90                         |
| Grants and contributions provided for operating purposes                   | 26                         | 7                          |
| Other income   | 476                        | 199                        |
| <b>Total income from continuing operations</b>                             | <b>13,295</b>              | <b>11,991</b>              |
| <b>Expenses from continuing operations</b>                                 |                            |                            |
| Employee benefits and on-costs   | 2,596                      | 2,340                      |
| Materials and services   | 10,226                     | 10,063                     |
| Depreciation, amortisation and impairment                                  | 986                        | 1,215                      |
| Net loss from the disposal of assets                                       | –                          | 24                         |
| Calculated taxation equivalent   | 48                         | 30                         |
| <b>Total expenses from continuing operations</b>                           | <b>13,856</b>              | <b>13,672</b>              |
| <b>Surplus (deficit) from continuing operations before capital amounts</b> | <b>(561)</b>               | <b>(1,681)</b>             |
| <b>Surplus (deficit) from continuing operations after capital amounts</b>  | <b>(561)</b>               | <b>(1,681)</b>             |
| <b>Surplus (deficit) from all operations before tax</b>                    | <b>(561)</b>               | <b>(1,681)</b>             |
| <b>Surplus (deficit) after tax</b>   | <b>(561)</b>               | <b>(1,681)</b>             |
| <b>Plus accumulated surplus</b>  | <b>(2,977)</b>             | <b>(1,326)</b>             |
| <b>Adjustments for amounts unpaid:</b>                                     |                            |                            |
| – Calculated taxation equivalent   | 48                         | 30                         |
| <b>Closing accumulated surplus</b>   | <b>(3,490)</b>             | <b>(2,977)</b>             |
| <b>Return on capital %</b>   | <b>(2.9)%</b>              | <b>(9.1)%</b>              |
| <b>Subsidy from Council</b>  | <b>1,353</b>               | <b>2,478</b>               |
| <b>Calculation of dividend payable:</b>                                    |                            |                            |
| Surplus (deficit) after tax  | (561)                      | (1,681)                    |
| <b>Surplus for dividend calculation purposes</b>                           | <b>–</b>                   | <b>–</b>                   |
| <b>Potential dividend calculated from surplus</b>                          | <b>–</b>                   | <b>–</b>                   |



## Ballina Shire Council

### Statement of Financial Position of water supply business activity

as at 30 June 2025

| \$ '000  | 2025           | 2024           |
|--|----------------|----------------|
| <b>ASSETS</b>                                  |                |                |
| <b>Current assets</b>                          |                |                |
| Investments                                    | 17,129         | 15,824         |
| Receivables                                    | 3,128          | 3,065          |
| Other  | 781            | 460            |
| Non-current assets classified as held for sale | 1,040          | 6,303          |
| <b>Total current assets</b>                    | <b>22,078</b>  | <b>25,652</b>  |
| <b>Non-current assets</b>                      |                |                |
| Investments                                    | 1,143          | 1,416          |
| Receivables                                    | 299            | 379            |
| Other  | —              | —              |
| Infrastructure, property, plant and equipment  | 96,893         | 90,423         |
| <b>Total non-current assets</b>                | <b>98,335</b>  | <b>92,218</b>  |
| <b>Total assets</b>                            | <b>120,413</b> | <b>117,870</b> |
| <b>LIABILITIES</b>                             |                |                |
| <b>Current liabilities</b>                     |                |                |
| Contract liabilities                           | 174            | 174            |
| Employee benefit provisions                    | 191            | 183            |
| <b>Total current liabilities</b>               | <b>365</b>     | <b>357</b>     |
| <b>Non-current liabilities</b>                 |                |                |
| Employee benefit provisions                    | 6              | 8              |
| <b>Total non-current liabilities</b>           | <b>6</b>       | <b>8</b>       |
| <b>Total liabilities</b>                       | <b>371</b>     | <b>365</b>     |
| <b>Net assets</b>                              | <b>120,042</b> | <b>117,505</b> |
| <b>EQUITY</b>                                  |                |                |
| Accumulated surplus                            | 57,918         | 57,668         |
| IPPE revaluation surplus                       | 62,124         | 59,837         |
| <b>Total equity</b>                            | <b>120,042</b> | <b>117,505</b> |

**Ballina Shire Council****Statement of Financial Position of wastewater business activity**

as at 30 June 2025

| <b>\$ '000</b>                                | <b>2025</b>    | <b>2024</b>    |
|---|----------------|----------------|
| <b>ASSETS</b>                                 |                |                |
| <b>Current assets</b>                         |                |                |
| Investments                                   | 20,521         | 25,453         |
| Receivables                                   | 1,702          | 1,676          |
| Other   | 331            | 504            |
| <b>Total current assets</b>                   | <b>22,554</b>  | <b>27,633</b>  |
| <b>Non-current assets</b>                     |                |                |
| Investments                                   | 1,331          | 1,366          |
| Receivables                                   | 539            | 640            |
| Infrastructure, property, plant and equipment | 320,464        | 300,401        |
| <b>Total non-current assets</b>               | <b>322,334</b> | <b>302,407</b> |
| <b>Total assets</b>                           | <b>344,888</b> | <b>330,040</b> |
| <b>LIABILITIES</b>                            |                |                |
| <b>Current liabilities</b>                    |                |                |
| Contract liabilities                          | 331            | 331            |
| Payables                                      | 54             | 52             |
| Borrowings                                    | 3,997          | 3,966          |
| Employee benefit provisions                   | 502            | 485            |
| <b>Total current liabilities</b>              | <b>4,884</b>   | <b>4,834</b>   |
| <b>Non-current liabilities</b>                |                |                |
| Borrowings                                    | 28,900         | 32,897         |
| Employee benefit provisions                   | 13             | 15             |
| <b>Total non-current liabilities</b>          | <b>28,913</b>  | <b>32,912</b>  |
| <b>Total liabilities</b>                      | <b>33,797</b>  | <b>37,746</b>  |
| <b>Net assets</b>                             | <b>311,091</b> | <b>292,294</b> |
| <b>EQUITY</b>                                 |                |                |
| Accumulated surplus                           | 167,443        | 157,726        |
| IPPE revaluation surplus                      | 143,648        | 134,568        |
| <b>Total equity</b>                           | <b>311,091</b> | <b>292,294</b> |

**Ballina Shire Council****Statement of Financial Position of airport business activity**

as at 30 June 2025

| <b>\$ '000</b>                                | <b>2025<br/>Category 1</b> | <b>2024<br/>Category 1</b> |
|---|----------------------------|----------------------------|
| <b>ASSETS</b>                                 |                            |                            |
| <b>Current assets</b>                         |                            |                            |
| Cash and cash equivalents                     | 4,270                      | 2,317                      |
| <b>Total current assets</b>                   | <b>4,270</b>               | <b>2,317</b>               |
| <b>Non-current assets</b>                     |                            |                            |
| Infrastructure, property, plant and equipment | 83,295                     | 78,037                     |
| <b>Total non-current assets</b>               | <b>83,295</b>              | <b>78,037</b>              |
| <b>Total assets</b>                           | <b>87,565</b>              | <b>80,354</b>              |
| <b>LIABILITIES</b>                            |                            |                            |
| <b>Current liabilities</b>                    |                            |                            |
| Borrowings                                    | 596                        | 568                        |
| Employee benefit provisions                   | 124                        | 113                        |
| <b>Total current liabilities</b>              | <b>720</b>                 | <b>681</b>                 |
| <b>Non-current liabilities</b>                |                            |                            |
| Borrowings                                    | 13,983                     | 14,580                     |
| <b>Total non-current liabilities</b>          | <b>13,983</b>              | <b>14,580</b>              |
| <b>Total liabilities</b>                      | <b>14,703</b>              | <b>15,261</b>              |
| <b>Net assets</b>                             | <b>72,862</b>              | <b>65,093</b>              |
| <b>EQUITY</b>                                 |                            |                            |
| Accumulated surplus                           | 36,722                     | 35,591                     |
| Revaluation reserves                          | 36,140                     | 29,502                     |
| <b>Total equity</b>                           | <b>72,862</b>              | <b>65,093</b>              |

**Ballina Shire Council****Statement of Financial Position of land development business activity**

as at 30 June 2025

| <b>\$ '000</b>                   | <b>2025<br/>Category 1</b> | <b>2024<br/>Category 1</b> |
|----------------------------------|----------------------------|----------------------------|
| <b>ASSETS</b>                    |                            |                            |
| <b>Current assets</b>            |                            |                            |
| Cash and cash equivalents        | 15,458                     | —                          |
| <b>Total current assets</b>      | <b>15,458</b>              | <b>—</b>                   |
| <b>Non-current assets</b>        |                            |                            |
| Inventories                      | 10,229                     | 14,005                     |
| Investment property              | 10,350                     | 10,090                     |
| <b>Total non-current assets</b>  | <b>20,579</b>              | <b>24,095</b>              |
| <b>Total assets</b>              | <b>36,037</b>              | <b>24,095</b>              |
| <b>LIABILITIES</b>               |                            |                            |
| <b>Current liabilities</b>       |                            |                            |
| Borrowings                       | 7,000                      | 4,524                      |
| Bank overdraft                   | —                          | 309                        |
| <b>Total current liabilities</b> | <b>7,000</b>               | <b>4,833</b>               |
| <b>Total liabilities</b>         | <b>7,000</b>               | <b>4,833</b>               |
| <b>Net assets</b>                | <b>29,037</b>              | <b>19,262</b>              |
| <b>EQUITY</b>                    |                            |                            |
| Accumulated surplus              | 29,037                     | 19,262                     |
| <b>Total equity</b>              | <b>29,037</b>              | <b>19,262</b>              |

Ballina Shire Council | Statement of Financial Position of landfill and resource recovery business activity | as at 30 June 2025

**Ballina Shire Council****Statement of Financial Position of landfill and resource recovery business activity**

as at 30 June 2025

| <b>\$ '000</b>                                | <b>2025<br/>Category 1</b> | <b>2024<br/>Category 1</b> |
|---|----------------------------|----------------------------|
| <b>ASSETS</b>                                 |                            |                            |
| <b>Current assets</b>                         |                            |                            |
| Cash and cash equivalents                     | 1,577                      | 1,560                      |
| <b>Total current assets</b>                   | <b>1,577</b>               | <b>1,560</b>               |
| <b>Non-current assets</b>                     |                            |                            |
| Infrastructure, property, plant and equipment | 19,034                     | 18,531                     |
| <b>Total non-current assets</b>               | <b>19,034</b>              | <b>18,531</b>              |
| <b>Total assets</b>                           | <b>20,611</b>              | <b>20,091</b>              |
| <b>LIABILITIES</b>                            |                            |                            |
| <b>Non-current liabilities</b>                |                            |                            |
| Remediation provision                         | 6,591                      | 6,947                      |
| <b>Total non-current liabilities</b>          | <b>6,591</b>               | <b>6,947</b>               |
| <b>Total liabilities</b>                      | <b>6,591</b>               | <b>6,947</b>               |
| <b>Net assets</b>                             | <b>14,020</b>              | <b>13,144</b>              |
| <b>EQUITY</b>                                 |                            |                            |
| Accumulated surplus                           | (3,490)                    | (2,977)                    |
| Revaluation reserves                          | 17,510                     | 16,121                     |
| <b>Total equity</b>                           | <b>14,020</b>              | <b>13,144</b>              |

**Note – Material accounting policy information**

A statement summarising the supplemental accounting policies adopted in the preparation of the special purpose financial statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

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

The figures presented in these special purpose financial statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993* (Act), the *Local Government (General) Regulation 2021* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

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

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

**National Competition Policy**

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

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

**Declared business activities**

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

**Category 1**

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

**a. Water supply business activity**

The supply of water to households and businesses in Ballina Shire.

**b. Wastewater business activity**

The collection and treatment of sewerage from households and businesses in Ballina Shire.

**c. Airport business activity**

The provision of aerodrome infrastructure and facilities for commercial and private air traffic. The airport is situated at Southern Cross Drive Ballina.

**d. Land development business activity**

The construction of industrial and residential land estates. Council is progressively developing an industrial estate at Wollongbar and another in Ballina. Council also has residential land inventory at Wollongbar.

**e. Landfill and resource recovery business activity**

The Waste Management Centre is located at Southern Cross Drive Ballina. The Waste Management Centre receives, disposes and recycles waste that is brought to the centre from private and commercial sources. It also includes the collection of commercial waste in the Ballina Shire by Council but does not include the collection of domestic waste in Ballina Shire by Council.

continued on next page ...

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**Note – Material accounting policy information (continued)****Calculated Taxation equivalents**

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 calculated taxation equivalents have been applied to all Council-nominated business activities and are reflected in special purpose financial statements.

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

**Notional rate applied (%)**Corporate income tax rate – 25%

Land tax – the first \$1,075,000 of combined land values attracts **0%**. For the combined land values in excess of \$1,075,000 up to \$6,571,000 the rate is **\$100 + 1.6%**. For the remaining combined land value that exceeds \$6,571,000 a premium marginal rate of **2.0%** applies.

Payroll tax – **5.45%** on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with the DCCEEW's regulatory and assurance framework, a payment for the amount calculated as the annual tax equivalent (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalents, referred to in the regulatory and assurance framework as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act.

Achievement of substantial compliance to DCCEEW's regulatory and assurance framework is not a prerequisite for the payment of the dividend for tax equivalent; however the payment must not exceed \$3 per assessment.

**Income tax**

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

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

Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the relevant corporate income tax rate, currently 25%.

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

Since the taxation equivalent is notional – that is, it is payable to 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. No adjustments have been made for variations that have occurred during the year.

**Local government rates and charges**

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

**Loan and debt guarantee fees**

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

**(i) Subsidies**

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

continued on next page ...

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**Note – Material accounting policy information (continued)**

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**(ii) Return on investments (rate of return)**

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

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

**(iii) Dividends**

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

A local government water supply and sewerage business is permitted to pay annual dividends from their water supply or sewerage business surpluses. Each dividend must be calculated and approved in accordance with DCCEEW's regulatory and assurance framework and must not exceed 50% of the relevant surplus in any one year, or the number of water supply or sewerage assessments at 30 June 2025 multiplied by \$30 less the calculated tax equivalents, not exceeding \$3 per assessment.

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



## PART D

### Special Schedules

## Ballina Shire Council

SPECIAL SCHEDULES  
for the year ended 30 June 2025

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*The Ballina Shire is safe, with a connected community, a  
healthy environment and a thriving economy.*



Ballina Shire Council

Special Schedules

for the year ended 30 June 2025

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| <b>Special Schedules:</b>                          |      |
| Permissible income for general rates               | 3    |
| Report on infrastructure assets as at 30 June 2025 | 5    |

**Ballina Shire Council****Permissible income for general rates**

| \$ '000   | Notes           | Calculation<br>2024/25 | Calculation<br>2025/26 |
|---|-----------------|------------------------|------------------------|
| <b>Notional general income calculation <sup>1</sup></b>           |                 |                        |                        |
| Last year notional general income yield                           | a               | 28,690                 | <b>30,278</b>          |
| Plus or minus adjustments <sup>2</sup>                            | b               | 251                    | <b>100</b>             |
| <b>Notional general income</b>                                    | c = a + b       | <b>28,941</b>          | <b>30,378</b>          |
| <b>Permissible income calculation</b>                             |                 |                        |                        |
| Rate peg percentage   | d               | 4.60%                  | <b>3.80%</b>           |
| Plus rate peg amount <sup>3</sup>                                 | f = d x (c + e) | 1,331                  | <b>1,154</b>           |
| <b>Sub-total</b>  | g = (c + e + f) | <b>30,272</b>          | <b>31,532</b>          |
| Plus (or minus) last year's carry forward total                   | h               | 1                      | <b>1</b>               |
| Less valuation objections claimed in the previous year            | i               | —                      | <b>(6)</b>             |
| <b>Sub-total</b>  | j = (h + i)     | <b>1</b>               | <b>(5)</b>             |
| <b>Total permissible income</b>                                   | k = g + j       | <b>30,273</b>          | <b>31,527</b>          |
| Less notional general income yield                                | l               | 30,278                 | <b>31,538</b>          |
| <b>Catch-up or (excess) result</b>                                | m = k - l       | <b>(5)</b>             | <b>(11)</b>            |
| Income lost due to reduction in valuation claimed                 |                 |                        |                        |
| Plus income lost due to valuation objections claimed <sup>4</sup> | n               | 6                      | <b>12</b>              |
| <b>Carry forward to next year <sup>6</sup></b>                    | p = m + n + o   | <b>1</b>               | <b>1</b>               |

**Notes**

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (3) The 'percentage increase' is inclusive of the rate-peg percentage, and/or special variation and/or Crown land adjustment (where applicable).
- (4) Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer General. Councils can claim the value of the income lost due to valuation objections in any single year.
- (6) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.

## Ballina Shire Council

## Report on infrastructure assets as at 30 June 2025

| Asset Class                 | Asset Category            | Estimated cost to bring assets to satisfactory standard | Estimated cost to bring to the agreed level of service set by Council | 2024/25 Required maintenance <sup>a</sup> | 2024/25 Actual maintenance | Net carrying amount | Gross replacement cost (GRC) | Assets in condition as a percentage of gross replacement cost |              |              |              |             |
|-----------------------------|---------------------------|---|---|---|----------------------------|---------------------|------------------------------|---|--------------|--------------|--------------|-------------|
|                             |                           | \$ '000   | \$ '000   | \$ '000                                   | \$ '000                    | \$ '000             | \$ '000                      | 1   | 2            | 3            | 4            | 5           |
| <b>Buildings</b>            | Amenities/Toilets         | 284   | 700   | 250                                       | 190                        | 61,847              | 79,952                       | 25.0%   | 60.0%        | 14.0%        | 0.0%         | 1.0%        |
|                             | Civic                     | 470   | 450   | 350                                       | 320                        | 27,264              | 39,783                       | 13.0%   | 60.0%        | 26.0%        | 1.0%         | 0.0%        |
|                             | Community Centres & Halls | 508   | 100   | 300                                       | 261                        | 35,038              | 51,323                       | 28.0%   | 37.0%        | 34.0%        | 1.0%         | 0.0%        |
|                             | Operational               | 1,438   | 1,250   | 750                                       | 649                        | 54,590              | 82,825                       | 11.0%   | 57.0%        | 27.0%        | 4.0%         | 1.0%        |
|                             | <b>Sub-total</b>          | <b>2,700</b>  | <b>2,500</b>  | <b>1,650</b>                              | <b>1,420</b>               | <b>178,739</b>      | <b>253,883</b>               | <b>19.2%</b>  | <b>54.4%</b> | <b>24.2%</b> | <b>1.7%</b>  | <b>0.5%</b> |
| <b>Other structures</b>     | Other structures          | 752   | 700   | 450                                       | 431                        | 44,624              | 69,021                       | 19.0%   | 45.0%        | 25.0%        | 2.0%         | 9.0%        |
|                             | Swimming Pools            | —   | —   | 250                                       | 281                        | 12,544              | 14,462                       | 48.0%   | 52.0%        | 0.0%         | 0.0%         | 0.0%        |
|                             | <b>Sub-total</b>          | <b>752</b>  | <b>700</b>  | <b>700</b>                                | <b>712</b>                 | <b>57,168</b>       | <b>83,483</b>                | <b>24.0%</b>  | <b>46.2%</b> | <b>20.7%</b> | <b>1.7%</b>  | <b>7.4%</b> |
| <b>Roads</b>                | Sealed roads              | 391   | 500   | 2,000                                     | 1,785                      | 421,761             | 594,357                      | 10.0%   | 63.0%        | 23.0%        | 3.0%         | 1.0%        |
|                             | Unsealed roads            | 54  | 95  | 500                                       | 499                        | 16,179              | 21,429                       | 29.0%   | 52.0%        | 18.0%        | 1.0%         | 0.0%        |
|                             | Bridges                   | 464   | 625   | 300                                       | 292                        | 66,378              | 84,067                       | 3.0%  | 73.0%        | 23.0%        | 1.0%         | 0.0%        |
|                             | Footpaths/Cycleways       | 865   | 750   | 200                                       | 164                        | 49,950              | 75,305                       | 1.0%  | 44.0%        | 46.0%        | 8.0%         | 1.0%        |
|                             | Kerb & Gutter             | —   | 15  | —   | —                          | 49,921              | 75,632                       | 23.0%   | 31.0%        | 38.0%        | 8.0%         | 0.0%        |
|                             | Bulk earthworks           | —   | —   | —   | —                          | 236,948             | 236,973                      | 100.0%  | 0.0%         | 0.0%         | 0.0%         | 0.0%        |
|                             | Road Furniture            | 483   | 300   | 25  | —                          | 43,951              | 56,414                       | 57.0%   | 25.0%        | 11.0%        | 7.0%         | 0.0%        |
|                             | <b>Sub-total</b>          | <b>2,257</b>  | <b>2,285</b>  | <b>3,025</b>                              | <b>2,740</b>               | <b>885,088</b>      | <b>1,144,177</b>             | <b>31.1%</b>  | <b>45.2%</b> | <b>20.1%</b> | <b>3.1%</b>  | <b>0.5%</b> |
| <b>Water supply network</b> | Pump Stations             | 56  | 110   | 50  | 3                          | 2,165               | 3,143                        | 0.0%  | 73.0%        | 19.0%        | 5.0%         | 3.0%        |
|                             | Reservoirs                | 393   | 625   | 150                                       | 104                        | 15,858              | 22,783                       | 21.0%   | 52.0%        | 13.0%        | 14.0%        | 0.0%        |
|                             | Water Connections         | 189   | 195   | 50  | —                          | 3,628               | 7,294                        | 0.0%  | 1.0%         | 99.0%        | 0.0%         | 0.0%        |
|                             | Pipelines                 | 6,714   | 7,250   | 1,000                                     | 969                        | 57,058              | 120,242                      | 17.0%   | 7.0%         | 39.0%        | 31.0%        | 6.0%        |
|                             | <b>Sub-total</b>          | <b>7,352</b>  | <b>8,180</b>  | <b>1,250</b>                              | <b>1,076</b>               | <b>78,709</b>       | <b>153,462</b>               | <b>16.4%</b>  | <b>14.7%</b> | <b>37.6%</b> | <b>26.5%</b> | <b>4.8%</b> |

continued on next page ...

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Ballina Shire Council  
Report on infrastructure assets as at 30 June 2025 (continued)

| Asset Class            | Asset Category      | Estimated cost<br>to bring assets<br>to satisfactory<br>standard | Estimated cost<br>to bring to the<br>agreed level of<br>service set by<br>Council | 2024/25<br>Required<br>maintenance <sup>a</sup> | 2024/25<br>Actual<br>maintenance | Net carrying<br>amount | Gross<br>replacement<br>cost (GRC) | Assets in condition as a percentage of<br>gross replacement cost |       |       |       |       |
|------------------------|---------------------|--|---|---|----------------------------------|------------------------|------------------------------------|--|-------|-------|-------|-------|
|                        |                     | \$ '000  | \$ '000   | \$ '000   | \$ '000                          | \$ '000                | \$ '000                            | 1  | 2     | 3     | 4     | 5     |
| Sewerage<br>network    | Treatment           | 3,838  | 3,500   | 1,750   | 1,520                            | 79,578                 | 120,596                            | 26.0%  | 29.0% | 27.0% | 4.0%  | 14.0% |
|                        | Pumping Stations    | 1,920  | 2,000   | 900   | 828                              | 41,982                 | 67,056                             | 13.0%  | 42.0% | 40.0% | 0.0%  | 5.0%  |
|                        | Mains               | 2,291  | 1,500   | 700   | 326                              | 124,084                | 177,818                            | 22.0%  | 53.0% | 17.0% | 1.0%  | 7.0%  |
|                        | Recycled Water      | 199  | —   | 250   | 209                              | 27,874                 | 32,768                             | 55.0%  | 29.0% | 16.0% | 0.0%  | 0.0%  |
|                        | Sub-total           | 8,248  | 7,000   | 3,600   | 2,883                            | 273,518                | 398,238                            | 24.4%  | 41.9% | 23.8% | 1.7%  | 8.2%  |
| Stormwater<br>drainage | Pollution Control   | 1  | 5   | 10  | —                                | 9,208                  | 10,165                             | 75.0%  | 25.0% | 0.0%  | 0.0%  | 0.0%  |
|                        | Outfall Structures  | 9  | 10  | 10  | —                                | 306                    | 541                                | 15.0%  | 38.0% | 27.0% | 20.0% | 0.0%  |
|                        | Reticulation – Pipe | 202  | 220   | 500   | 469                              | 86,478                 | 130,381                            | 22.0%  | 31.0% | 47.0% | 0.0%  | 0.0%  |
|                        | Reticulation – Pit  | 16   | 40  | 10  | —                                | 36,819                 | 45,272                             | 37.0%  | 61.0% | 2.0%  | 0.0%  | 0.0%  |
|                        | Culverts            | 355  | 110   | 10  | —                                | 18,223                 | 28,367                             | 35.0%  | 11.0% | 39.0% | 15.0% | 0.0%  |
| Sub-total              |                     | 583  | 385   | 540   | 469                              | 151,034                | 214,726                            | 29.4%  | 34.4% | 34.2% | 2.0%  | 0.0%  |
| Total – all assets     |                     | 21,892   | 21,050  | 10,765  | 9,300                            | 1,624,256              | 2,247,969                          | 27.1%  | 42.6% | 23.8% | 4.1%  | 2.4%  |

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

Infrastructure asset condition assessment 'key'

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

**Ballina Shire Council****Report on infrastructure assets as at 30 June 2025****Infrastructure asset performance indicators (consolidated) \***

| \$ '000  | Amounts<br>2025 | Indicator<br>2025 | Indicators<br>2024 2023 |         | Benchmark |
|--|-----------------|-------------------|-------------------------|---------|-----------|
| Buildings and infrastructure renewals ratio                              |                 |                   |                         |         |           |
| Asset renewals <sup>1</sup>  | 27,107          | 100.11%           | 164.80%                 | 145.16% | > 100.00% |
| Depreciation, amortisation and impairment                                | 27,078          |                   |                         |         |           |
| Infrastructure backlog ratio   |                 |                   |                         |         |           |
| Estimated cost to bring assets to a satisfactory standard                | 21,892          | 1.26%             | 1.37%                   | 1.40%   | < 2.00%   |
| Net carrying amount of infrastructure assets                             | 1,732,659       |                   |                         |         |           |
| Asset maintenance ratio  |                 |                   |                         |         |           |
| Actual asset maintenance   | 9,300           | 86.39%            | 92.30%                  | 104.90% | > 100.00% |
| Required asset maintenance   | 10,765          |                   |                         |         |           |
| Cost to bring assets to agreed service level                             |                 |                   |                         |         |           |
| Estimated cost to bring assets to an agreed service level set by Council | 21,050          | 0.94%             | 1.04%                   | 1.05%   |           |
| Gross replacement cost   | 2,247,969       |                   |                         |         |           |

(\*) All asset performance indicators are calculated using classes identified in the previous table.

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

Ballina Shire Council

Report on infrastructure assets as at 30 June 2025

Infrastructure asset performance indicators (by fund)

| \$ '000  | General fund |         | Water fund |         | Sewer fund |         | Benchmark |
|--|--------------|---------|------------|---------|------------|---------|-----------|
|  | 2025         | 2024    | 2025       | 2024    | 2025       | 2024    |           |
| Buildings and infrastructure renewals ratio                              |              |         |            |         |            |         |           |
| Asset renewals <sup>1</sup>  |              |         |            |         |            |         |           |
| Depreciation, amortisation and impairment                                | 66.73%       | 186.13% | 142.00%    | 107.61% | 237.53%    | 102.84% | > 100.00% |
| Infrastructure backlog ratio   |              |         |            |         |            |         |           |
| Estimated cost to bring assets to a satisfactory standard                |              |         |            |         |            |         |           |
| Net carrying amount of infrastructure assets                             | 0.47%        | 0.46%   | 8.06%      | 9.09%   | 2.65%      | 2.61%   | < 2.00%   |
| Asset maintenance ratio  |              |         |            |         |            |         |           |
| Actual asset maintenance   |              |         |            |         |            |         |           |
| Required asset maintenance   | 90.30%       | 94.57%  | 86.08%     | 92.63%  | 80.08%     | 87.69%  | > 100.00% |
| Cost to bring assets to agreed service level                             |              |         |            |         |            |         |           |
| Estimated cost to bring assets to an agreed service level set by Council |              |         |            |         |            |         |           |
| Gross replacement cost   | 0.35%        | 0.37%   | 5.25%      | 5.49%   | 1.69%      | 1.75%   |           |

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



**Ballina Shire Council**

**General Purpose Financial Statements**

for the year ended 30 June 2025

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

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

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

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

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

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

**Signed in accordance with a resolution of Council made on 23 October 2025.**

---

Sharon Cadwallader  
**Mayor**  
23 October 2025

---

Damian Loone  
**Deputy Mayor**  
23 October 2025

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Paul Hickey  
**General Manager**  
23 October 2025

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Linda Coulter  
**Responsible Accounting Officer**  
23 October 2025

**Ballina Shire Council**

**Special Purpose Financial Statements**  
for the year ended 30 June 2025

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

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

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

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

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

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

Signed in accordance with a resolution of Council made on 23 October 2025.

---

Sharon Cadwallader  
**Mayor**  
23 October 2025

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Damian Loone  
**Deputy Mayor**  
23 October 2025

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Paul Hickey  
**General Manager**  
23 October 2025

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Linda Coulter  
**Responsible Accounting Officer**  
23 October 2025



## » *Overview of 2024/25 Financial Statements*

*October 2025*

**ballina**  
shire council



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Overview of 2024/25 Financial Statements

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**Foreword**

This report provides an overview of Council's financial position as at 30 June 2025 based on the 2024/25 Annual Financial Reports.

**Income Statement**

This section provides details on the Income Statement, including commentary on key elements of the financial results.

**Consolidated Results**

| <b>Consolidated Operating Result</b>   | <b>2024/25<br/>(\$'000)</b> | <b>2023/24<br/>(\$'000)</b> |
|--|-----------------------------|-----------------------------|
| Income from continuing operations (excluding capital income and fair value increment and gain on disposal of assets) | 124,318                     | 121,726                     |
| Fair value increment on investment properties  | 1,227                       | 990                         |
| Expenses from continuing operations (excluding depreciation and loss from disposal of assets)                        | (95,539)                    | (88,038)                    |
| Depreciation expense   | (30,610)                    | (28,718)                    |
| Net gain / (loss) from disposal of assets  | 9,849                       | (6,707)                     |
| <b>Operating Result from Continuing Operations</b>   | <b>9,245</b>                | <b>(747)</b>                |
| Capital grants and contributions   | 22,255                      | 34,168                      |
| <b>Consolidated Surplus</b>  | <b>31,500</b>               | <b>33,421</b>               |

The Operating Result before capital grants and contributions is a surplus of \$9,245,000, compared to a deficit of \$747,000 in 2023/24.

Income from continuing operations in 2024/25 (excluding capital income, fair value increment and gain from disposal of assets) was \$124.318m, a 2.1% increase (\$2.592m) from 2023/24.

The fair value increment on investment properties is shown separately in the above analysis, as it is a non-cash item that impacts on the overall operating result.

Expenses from continuing operations in 2024/25 (excluding depreciation and loss from disposal of assets) were \$95.539m, an 8.5% increase (\$7.501m) from 2023/24.

The depreciation expense, of \$30.610m, increased by \$1.892m (6.6%) from 2023/24.

The disposal of assets has resulted in a gain of \$9.849m in 2024/25 compared to a loss of \$6.707m in 2023/24.

The consolidated surplus (inclusive of capital grants and contributions) is impacted by the level of capital grants and contributions, which can vary significantly year on year.

The grants and contributions recognised in 2024/25 is \$22.255m which, whilst still significant, is lower than the \$34.168m recognised in 2023/24.

Overview of 2024/25 Financial Statements

Council's consolidated surplus from all activities for 2024/25 was \$31.5m. In 2023/24 the consolidated surplus was \$33.421m.

Further detail on the differences between years is outlined later in this report, as part of the Major Revenue and Expense Movements commentary.

It is also important to review the results at a fund level, which is shown in the following table.

**Fund Results**

| Operating Result   | General             |                     | Water               |                     | Wastewater          |                     |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|  | 2024/25<br>(\$'000) | 2023/24<br>(\$'000) | 2024/25<br>(\$'000) | 2023/24<br>(\$'000) | 2024/25<br>(\$'000) | 2023/24<br>(\$'000) |
| Income from continuing operations (excluding capital income and fair value increment and gain on disposal of assets) | 83,106              | 81,844              | 16,274              | 15,466              | 24,938              | 24,416              |
| Fair value increment on investment properties  | 1,227               | 990                 | 0                   | 0                   | 0                   | 0                   |
| Expenses from continuing operations (excluding depreciation and loss from disposal of assets)                        | (67,363)            | (61,788)            | (13,926)            | (13,534)            | (14,250)            | (12,716)            |
| Depreciation expense   | (24,095)            | (22,237)            | (1,774)             | (1,858)             | (4,741)             | (4,623)             |
| Net gain/(loss) from disposal of assets  | 10,838              | (6,026)             | (759)               | (60)                | (230)               | (621)               |
| <b>Operating Result from Continuing Operations</b>   | <b>3,713</b>        | <b>(7,217)</b>      | <b>(185)</b>        | <b>14</b>           | <b>5,717</b>        | <b>6,456</b>        |
| Capital grants and contributions   | 17,713              | 31,168              | 490                 | 925                 | 4,052               | 2,075               |
| <b>Consolidated Surplus</b>  | <b>21,426</b>       | <b>23,951</b>       | <b>305</b>          | <b>939</b>          | <b>9,769</b>        | <b>8,531</b>        |

[Overview of 2024/25 Financial Statements](#)

The General Fund had an operating surplus of \$3.713m in 2024/25. This compares to a deficit of \$7.217m in 2023/24.

The most significant factors between the two years is the gain, or loss, on disposal of infrastructure assets, with the 2024/25 year having a large gain from land sales.

The 2023/24 result is more typical, in that it shows a large loss from the disposal of assets.

The Water Fund had an operating deficit of \$185,000 in 2024/25, compared to a surplus of \$14k in 2023/24.

The Wastewater Fund provided an operating surplus of \$5.717m in 2024/25, compared to \$6.456m for 2023/24, which is again a strong result.

**Major Revenue and Expenses and Movements from Prior Year (Consolidated Results)**

| Revenue/Expense                          | 2024/25<br>(\$'000) | Increase/<br>(Decrease)<br>(\$'000) | Comment  |
|--|---------------------|-------------------------------------|--|
| <b>Income from Continuing Operations</b> |                     |                                     |  |
| Rates and annual charges                 | 65,020              | 2,422                               | Total rates and annual charges of \$65.020m include ordinary rates of \$29.591m (an increase of 5% representing the rate peg increase of 4.6% plus growth); wastewater annual charges of \$20.548m (1% charge increase); water annual charges of \$5.396m (6% charge increase); domestic waste management charges of \$8.751m (2.5% charged increase).   |
| User charges and fees                    | 34,210              | 2,250                               | <p>Total user charges and fees of \$34.210m include water and wastewater usage charges, waste disposal fees, planning and building regulation income, airport, swimming pools, and other smaller income streams. The larger movements from the previous year were:</p> <ul style="list-style-type: none"> <li>• Increase in airport income of \$1.075m, to \$10.290m, representing an increase of 11.7%.</li> <li>• Increase in water usage charges of \$514k, to \$8.674m representing an increase of 6.3% (consistent with the charge increase of 6%).</li> <li>• Increase in waste disposal fees of \$389k, to \$7.213m representing an increase of 5.7%.</li> </ul> <p>Planning and building regulation income, of \$1.857m, and swimming pool income of \$1.230m, were consistent with the previous year.</p> |
| Other revenues                           | 3,431               | 323                                 | <p>The larger items impacting on the movement are:</p> <ul style="list-style-type: none"> <li>• 2024/25 includes \$1.174m for Reassessment of Provisions for Remediation. This is a non-cash income resulting from the annual reassessment of the remediation provision. These movements relate to the remediation provisions for Ballina Landfill, Tuckombil Quarry and Stokers Quarry. In 2024/25 there is a decrease in the provision for the Landfill and Stokers Quarry as they are no longer calculated using the net present value method, as the works are to commence in 2025/26.</li> </ul>  |



## Overview of 2024/25 Financial Statements

| Revenue/Expense                    | 2024/25<br>(\$'000) | Increase/<br>(Decrease)<br>(\$'000) | Comment   |
|------------------------------------|---------------------|-------------------------------------|---|
|                                    |                     |                                     | <ul style="list-style-type: none"> <li>The Tuckombil Quarry provision is calculated using a net present value method, and the decrease in the provision, results mainly from changes in the forecast interest rates.</li> <li>2024/25 includes \$199k for insurance claim recoveries, workers compensation claims and motor vehicle insurance rebates.</li> </ul> <p>The 2023/24 year included \$996k for insurance claim recoveries, of which \$869k related to claims for the February and March 2022 flood events.</p>   |
| Operating grants and contributions | 11,690              | (1,893)                             | <p>Total operating grants and contributions of \$11.69m were recognised in 2024/25, compared to \$13.583m in 2023/24.</p> <p>The Financial Assistance Grant recognised in 2024/25 was \$4.131m, compared to \$5.419m in 2023/24, a decrease of \$1.288m. The State Government decided to decrease the advance payment from 85% to 50%. Under the Australian Accounting Standards, the amounts are recognised on receipt.</p> <p>This change in the timing of the payment of the grant means that the income recorded for 2024/25 is lower than the 2023/24 year by \$1.288m.</p> <p>Funding for Other roads and bridges (i.e. amounts not relating to Roads to Recovery or Transport for NSW contributions) was \$243k in 2024/25 compared to \$2.462m in 2023/24. The 2023/24 figure included \$2.177m for the Peaces Creek Bridge being the portion that related to the works on the Lismore City Council asset.</p> <p>A partial offset was for Natural Disaster Funding, with \$2.955m received in 2024/25 compared to \$1.836m in 2023/24.</p>                     |
| Capital grants and contributions   | 22,255              | (11,913)                            | <p>Total <b>capital grants and contributions</b> of \$22.255m were recognised in 2024/25, compared to \$34.168m in 2023/24. These amounts incorporate capital grants, non-cash dedications and cash developer contributions.</p> <p><b>Capital grants</b> of \$10.805m were recognised in 2024/25, compared to \$19.317m recognised in 2023/24.</p> <p>Capital grants of \$3.309m were recognised for Recreation and Culture, including \$635k under the Community Asset Program for Lake Ainsworth Remediation Works, \$578k under the Stronger Country Communities for the Ballina Pump Track and \$497k under the Sports Priority Needs Program for the Saunders Oval Drainage.</p> <p>Capital grants of \$5.687m were recognised for Other roads and bridges, including \$1.528m for the Canal Bridge Duplication and \$971k for the Fishery Creek Bridge Duplication, under the Northern Rivers Recovery and Resilience Program, and \$964k for the Byron Bay Road / Byron Street, Lennox Head Roundabout, under the Australian Government Black Spot funding.</p> |

## Overview of 2024/25 Financial Statements

| Revenue/Expense                            | 2024/25<br>(\$'000) | Increase/<br>(Decrease)<br>(\$'000) | Comment  |
|--|---------------------|-------------------------------------|--|
|  |                     |                                     | <p><b>Non-cash contributions</b> of \$6.303m were recognised in 2024/25, compared to \$10.053m in 2023/24. This represents infrastructure assets received on finalisation of a development or transfer of assets from Federal or State Governments or other bodies.</p> <p>The largest contribution for 2024/25 was \$2.083m relating to Sewer Pump Station Access Tracks dedicated by NSW Public Works.</p> <p><b>Cash developer contributions</b> of \$5.147m were \$349k higher than that receipted in 2023/24. Developer contributions (Section 7.11 and Section 64) can vary significantly each year. The use of the cash developer contributions is restricted, and they are not available for Council's general operations.</p> |
| Interest and investment income             | 5,410               | (481)                               | Total interest revenue of \$5.41m is \$481k lower than the previous year. This corresponds to decreasing interest rates available on cash and investments throughout 2024/25.  |
| Other income                               | 5,784               | 208                                 | <p>Other income, totalling \$5.784m includes rental income earned on Council owned properties, of \$4.409m, which was \$177k lower than the previous year.</p> <p>This income line also includes the fair value increment for investment properties of \$1.227m, in comparison to \$990k in the previous year.</p> <p>The current year also includes \$148k, being Council's increase in the net share of the Richmond Tweed Regional Library assets. In the previous year, Council's net share was a decrease of \$73k, which was included within Other Expenses.</p>   |
| <b>Expenses from Continuing Operations</b> |                     |                                     |  |
| Employee benefits and on-costs             | 38,505              | 3,895                               | <p>A contributor to the overall increase in employee costs was the increase (3.5% plus lump sum \$1,000 payments) attributable to the local government state award increase, with salaries and wages in total increasing by \$3.088m and other related on costs increasing also.</p> <p>Superannuation expense increased \$445k, due to the increased salaries and wages and also from the increase in the superannuation guarantee rate from 11.0% to 11.5%.</p> <p>The expense for Employee leave entitlements increased by \$343k, a comparable increase to wages and salaries.</p>   |
| Materials and services                     | 49,690              | 5,531                               | <p>Total materials and services expenditure for 2024/25 shows a 12.5% increase from 2023/24.</p> <p>These expenditures are greatly impacted year on year by factors which can include inflationary factors, the scale of various works including recovery works from weather events and operating works directly impacted by volumes such as landfill throughput.</p>  |

## Overview of 2024/25 Financial Statements

| Revenue/Expense                           | 2024/25<br>(\$'000) | Increase/<br>(Decrease)<br>(\$'000) | Comment  |
|---|---------------------|-------------------------------------|--|
| Borrowing costs                           | 4,067               | (380)                               | <p>Total borrowing costs includes interest on loans and an "unwinding" of present value expenditure line item.</p> <p>Interest on loans for 2024/25 is \$141k lower than in 2023/24.</p> <p>A second drawdown of \$4m facility for the Russellton Industrial Estate land development was taken mid-year, during 2024/25.</p> <p>Offsetting these loans is the continual decrease in other loans outstanding, most notably the wastewater loans.</p> <p>The expense relating to the "unwinding of present value discounts" relates to the calculation of the provisions for asset remediation.</p> <p>The expense is lower in 2024/25, as interest rates decreased.</p>                                 |
| Depreciation, amortisation and impairment | 30,610              | 1,892                               | <p>Depreciation for Infrastructure, Property, Plant and Equipment increased by \$1.892m.</p> <p>The total depreciation charge as a percentage of the net carrying value is 1.5%, comparable to 1.6% for 2023/24.</p> <p>A comparison by asset class is shown later in this report.</p>   |
| Other expenses                            | 3,277               | (1,545)                             | <p>Other expenses include contributions to other organisations.</p> <p>In 2023/24, contributions included \$2.2m to Lismore City Council, representing the costs associated with the construction of assets not in Council's control.</p> <p>Other expenses also include the contribution for the Richmond Tweed Regional Library.</p> <p>This increased by \$230k to \$1.961m in 2024/25.</p>   |
| Net gain or loss from disposal of assets  | 9,849               | 16,556                              | <p>2024/25 shows a net gain from the disposal of assets of \$9.849m, in comparison to a net loss of \$6.707m for 2023/24 (a net turnaround of \$16.556m).</p> <p>2024/25 includes net sales of \$11.046m from land stocks.</p> <p>This was for the sale of nine Council held industrial land lots on Boeing Avenue, Ballina.</p> <p>There were no land stock sales during 2023/24.</p> <p>It is more usual to have a net loss on the disposal of assets as infrastructure assets, when renewed, typically have a written down value in Council's records.</p> <p>The loss on disposal represents the write-off of that value as the asset is renewed and this value is very variable year on year.</p> |

**Statement of Financial Position**

The consolidated statement of financial position as at 30 June 2025 is as follows.

| Item                     | 2024/25<br>(\$'000) |
|--------------------------|---------------------|
| Current assets           | 135,524             |
| Non-current assets       | 2,055,865           |
| <b>Total Assets</b>      | <b>2,191,389</b>    |
| Current liabilities      | 43,728              |
| Non-current liabilities  | 69,798              |
| <b>Total Liabilities</b> | <b>113,526</b>      |
| <b>Equity</b>            | <b>2,077,863</b>    |

Within assets, the more significant asset classes are Cash and Investments of almost \$117 million and Infrastructure, Property, Plant and Equipment (IPPE) of approximately \$2 billion.

Within liabilities, the most significant asset class is Loan Borrowings, of approximately \$71 million.

Commentary on these assets and liabilities as at 30 June 2025 follows.

**Cash and Investments**

Council held total Cash and Investments of almost \$117 million at 30 June 2025, compared to \$113 million at 30 June 2024.

The next table illustrates that the majority of the cash and investments is restricted in its use.

| Cash and Investments   | 2024/25<br>(\$'000) |
|--|---------------------|
| <b>Externally Restricted</b><br><i>Monies can only be spent in accordance with legislation, grant agreements or developer contribution plan specifications</i> | 78,220              |
| <b>Internally Restricted</b><br><i>Money set aside for special projects by Council resolution</i>  | 33,796              |
| <b>Unrestricted</b><br><i>Funds forming part of working capital used for day-to-day Council operations</i>   | 4,577               |
| <b>Total Cash and Investments</b>  | <b>116,593</b>      |

A breakdown of the externally restricted reserves is shown in the following table.

## Overview of 2024/25 Financial Statements

| Externally Restricted Cash                | 2024/25<br>(\$'000) |
|---|---------------------|
| Developer contributions – general fund    | 25,500              |
| Developer contributions – water fund      | 11,205              |
| Developer contributions – wastewater fund | 9,499               |
| Water fund                                | 7,370               |
| Wastewater fund                           | 12,676              |
| Specific purpose unexpended grants        | 7,350               |
| Deposits and retentions                   | 3,016               |
| Domestic waste management                 | 1,604               |
| <b>Total External Restrictions</b>        | <b>78,220</b>       |

The larger internal restricted reserves at 30 June 2025 are \$10.957m Property Reserves, \$3.177m Financial Assistance Grant in advance, \$3.430m Bypass maintenance funding, \$3.099m Airport reserve and \$2.994m Employees leave entitlements.

**Infrastructure, Property, Plant and Equipment**

The largest asset group appearing on Council's statement of financial position is infrastructure, property, plant and equipment (IPP&E).

Council is responsible for maintaining assets with a written down value of approximately \$2.0 billion at 30 June 2025, compared to \$1.8 billion at 30 June 2024.

**IPP&E Asset Classes and Depreciation**

The breakdown by asset classes at 30 June 2025 is as follows.

| Asset Class                                 | 2024/25<br>(\$'000) |                      |
|---|---------------------|----------------------|
|   | Written Down Value  | Depreciation Expense |
| Plant and equipment                         | 14,433              | 2,056                |
| Land  | 240,720             | 0                    |
| Buildings and other structures              | 235,907             | 6,958                |
| Roads, bulk earthworks, bridges & footpaths | 885,088             | 12,163               |
| Stormwater drainage                         | 151,034             | 2,089                |
| Water supply infrastructure                 | 78,709              | 1,642                |
| Wastewater supply infrastructure            | 273,518             | 4,326                |
| Remediation Assets                          | 2,394               | 1,248                |
| Work in progress                            | 108,403             | 0                    |
|   | <b>2,013,840</b>    | <b>30,493</b>        |

The table also highlights that Council needs to generate over \$30m in surplus funds to finance the rate at which IPP&E is being consumed (i.e. the depreciation expense).

**IPP&E Additions**

Capital expenditure incurred for 2024/25 is represented as follows.

| <b>Asset Type</b>                                    | <b>2024/25<br/>(\$'000)</b> |
|--|-----------------------------|
| Infrastructure under construction – Work in progress | 49,147                      |
| Plant and equipment                                  | 3,706                       |
| Land, buildings and other structures                 | 728                         |
| Roads and drainage network                           | 1,773                       |
| Water supply network                                 | 180                         |
| Wastewater network                                   | 776                         |
| Landfill and Quarry Rehabilitation Assets            | 0                           |
| Other Remediation Assets                             | 1,000                       |
| <b>Total Additions</b>                               | <b>57,310</b>               |
| <b>Assets – Renewals</b>                             | <b>27,107</b>               |
| <b>Assets – New</b>                                  | <b>30,203</b>               |

There were total asset additions of \$57.310m in 2024/25.

Asset additions include the (non-cash) developer dedications and other dedications, which totalled \$6.303m in 2024/25 (\$10.053m in 2023/24).

The largest individual non-cash developer dedication was \$2m relating to Sewer Pump Station access tracks across Ballina, Alstonville and Wardell.

Some of the larger (cash) capital expenditure items for 2024/25 were:

- Depot Administration Building \$6.8m (now \$7.2m total works in progress)
- Ballina Wastewater Treatment Plant Defect Rectification \$6.0m (now \$8.5m total works in progress)
- Wardell Town Centre Master Plan and Improvements \$1.392m (now \$1.487m total works in progress)
- Tamar Street Bus Shelter \$1.4m (now \$1.7m total works in progress)

**Infrastructure Asset Revaluations and Indexation**

In accordance with the requirement to maintain assets at fair value, infrastructure assets are comprehensively revalued on a five-year rotational basis in line with the Office of Local Government stipulation and are assessed for fair value (and indexed) on the years between full revaluations.

Roads, Bridges, Footpaths, Bulk Earthworks, and Stormwater drainage assets were subject to a full comprehensive revaluation as at 1 July 2024.

The comprehensive revaluation resulted in a net revaluation increment of \$143m.

Indexation of these roads and transport assets, and stormwater assets was then completed as at 30 June 2025 utilising appropriate indexes published by the Australian Bureau of Statistics, resulting in a further revaluation increment of \$47.301m.

[Overview of 2024/25 Financial Statements](#)

Water and wastewater network assets were indexed at 30 June 2025 utilising indexes published by the NSW Department of Primary Industries. Indexation at 30 June 2025 of water and wastewater networks has increased their value by \$1.822m and \$6.555m respectively.

Operational Land was indexed for 2024/25 utilising a desktop index obtained from an independent qualified valuer, with a net revaluation increment of \$1.427m.

Community and Crown land was indexed utilising the cumulative movement in land values for the Ballina local government area between 2022 and 2024, as published by the NSW Valuer General. This resulted in a net revaluation decrement of \$5.525m.

Buildings and Other Structures were indexed for 2024/25 utilising an appropriate index published by the Australian Bureau of Statistics, with net increments of \$5.744m and \$2.774m, respectively.

All of the above indexation movements were adjusted against the asset revaluation reserves.

**Loan Borrowings**

Council has total borrowings of \$71.331m at 30 June 2025, compared to \$79.194m at 30 June 2024.

**Loan Liability**

| Item                                    | 2024/25<br>(\$'000) |
|---|---------------------|
| Current Loan Liability                  | 12,647              |
| Non-current Loan Liability              | 58,684              |
| <b>Total Loan Liability</b>             | <b>71,331</b>       |
| <b>By Fund</b>                          |                     |
| General Fund (including Domestic Waste) | 38,435              |
| Water Fund                              | 0                   |
| Wastewater Fund                         | 32,896              |
| <b>Total</b>                            | <b>71,331</b>       |

A drawdown of a \$4m facility for the Russellton Industrial estate was taken mid-year during the 2024/25 year for the Property Operations within the General Fund.

Overall however there is a fall in the General Fund total debt levels, due to repayments made during the year in accordance with loan repayment schedules.

The Wastewater Fund's debt levels continue to fall because of the repayment of debt in accordance with the loan repayment schedules.

**Statement of Performance Measures**

The General Purpose and Special Purpose Financial Statements are required to be prepared in accordance with the Local Government Code of Accounting Practice and Financial Reporting ('the Code'), which is issued by the Office of Local Government each year.

Overview of 2024/25 Financial Statements

Due to changes in the Code for the 2024/25 reporting period, the General Purpose Financial Statements no longer include ratios for the Income Statement and Financial Position for either the Consolidated Council or by Fund.

However as these ratios do allow analysis of Council's results and position, the Operating Performance Ratio and the Debt Service Cover Ratio have been included within this report for discussion.

The Special Schedules do still include infrastructure ratios, and those shown below are as shown on the Report on Infrastructure Assets which is included within the Special Schedules.

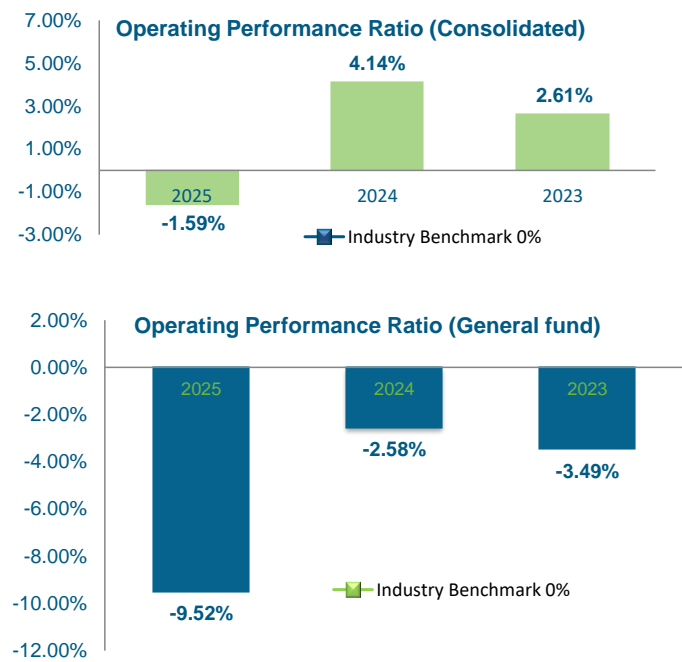
Commentary on key ratios, together with the related Office of Local Government benchmark data is below.

Operating Performance Ratio

This ratio measures how Council is containing operating expenditure within operating revenue (achieving a surplus after depreciation but before capital items).

The benchmark is greater than 0%.

This ratio is focusing on operating performance, which means capital grants/contributions, fair value adjustments and gains on sale of assets are excluded.



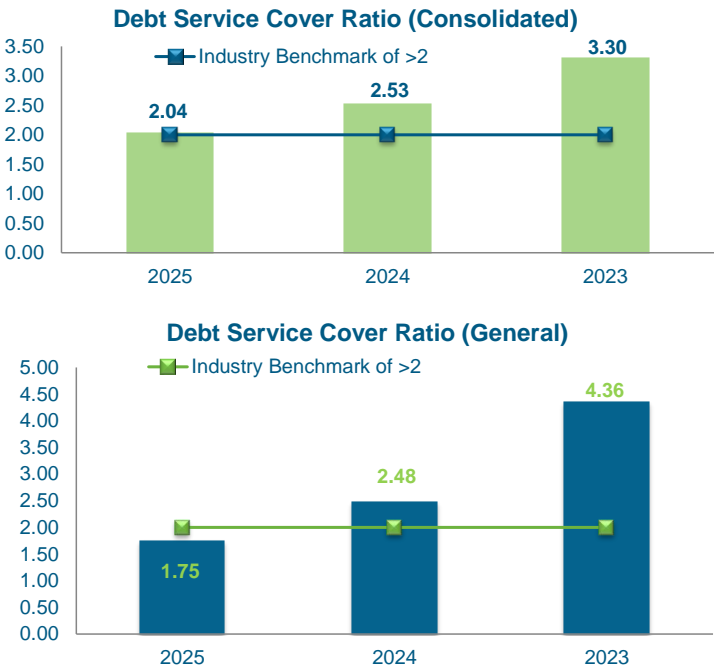
Both the Consolidated Council and the General Fund Operating Performance are negative for 2024/25, with the large unfavourable General Fund result impacting on the Consolidated Performance.

The challenge for the General Fund is to achieve a positive operating performance ratio.



**Debt Service Cover Ratio**

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments. The benchmark for the ratio is greater than 2.



The General Fund has failed the benchmark in 2024/25.

Borrowings for property development capital works has resulted in this ratio not being met for the 2024/25 year and it is predicted that Council will marginally fail this benchmark for 2025/26, as principal repayments are high across those years.

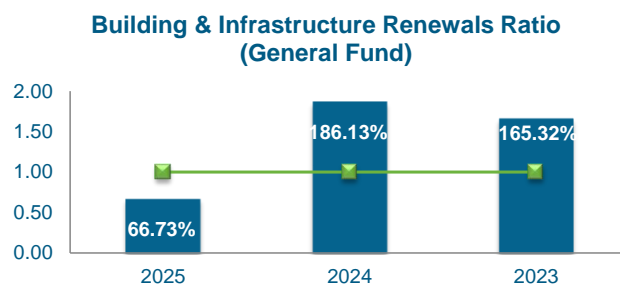
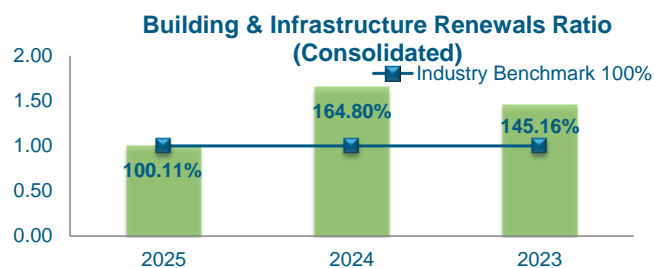
**Infrastructure Renewals Ratio**

This ratio assesses the rate at which buildings and infrastructure assets are renewed against the rate at which they are depreciating.

The building and infrastructure renewals ratio is calculated based on replacement of existing assets with assets of equivalent capacity or performance as opposed to the acquisition of new assets.

Expenditure incurred to add capacity to existing assets is excluded from this ratio. Industry benchmarking recommends that asset renewals equate to 100% of the related depreciation expense.

## Overview of 2024/25 Financial Statements



The challenge facing all local government authorities is to maintain this ratio and consistently satisfy this industry benchmark, particularly for the General Fund.

The Consolidated entity met the benchmark for 2024/25.

The General Fund was well below the benchmark for 2024/25, due to a high level of new asset expenditure.

The Depot Administration Building was a large new asset which impacted on this ratio in 2024/25.

#### Asset Maintenance Ratio

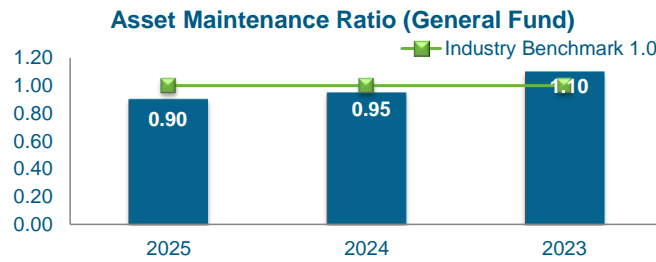
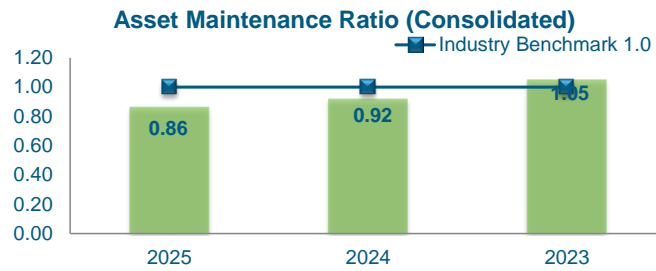
This ratio compares actual versus required annual asset maintenance (as estimated by Council staff).

A ratio of above 1.0 indicates that the Council is investing enough funds within the year to stop the Infrastructure Backlog from growing.

This ratio is highly dependent on accurate and consistent required maintenance data and quantified infrastructure backlog calculations.

The benchmark for this ratio is greater than 1.0.

Overview of 2024/25 Financial Statements



It is important that Council spend sufficient funds on asset maintenance to ensure their conditions do not deteriorate below a satisfactory standard.

Both the Consolidated Entity and the General Fund were again below the benchmark for the 2024/25 year.

### **Special Purpose Financial Statements**

Under the Federal Government's National Competition Policy (NCP), councils are required to declare business activities, and prepare Special Purpose Financial Statements, for individual reporting/business units that meet certain criteria.

The principle of competitive neutrality is that government businesses should operate without net competitive advantages over other businesses as a result of their public ownership.

Council has the following declared business activities:

- Water Supplies
- Wastewater Service
- Airport
- Land Development
- Landfill and Resource Recovery.

As the water and wastewater business units have already been considered earlier in this report, they are not discussed further here.

This section provides a brief overview of the financial results and key elements of the financial statements for the additional business units.

## Overview of 2024/25 Financial Statements

**Airport**

| <b>Operating Result</b>   | <b>2024/25<br/>(\$'000)</b> | <b>2023/24<br/>(\$'000)</b> |
|---|-----------------------------|-----------------------------|
| Income from continuing operations (excluding capital income)                  | 10,319                      | 9,474                       |
| Expenses from continuing operations (excluding tax equivalent/debt guarantee) | (9,188)                     | (8,474)                     |
| Calculated tax equivalent and debt guarantee fee                              | (279)                       | (283)                       |
| <b>Operating Result from Continuing Operations</b>                            | <b>852</b>                  | <b>717</b>                  |
| Capital grants and contributions  | 0                           | 2,029                       |
| Corporate tax equivalent  | (213)                       | (179)                       |
| <b>(Deficit) / Surplus after tax</b>  | <b>639</b>                  | <b>2,567</b>                |
| <b>Subsidy received from General Fund</b>                                     | <b>1,843</b>                | <b>1,835</b>                |

The Operating Result from Continuing Operations in 2024/25 is a surplus of \$852k, comparing to a surplus of \$717k in 2023/24.

Total Airport Income for 2024/25 was \$845k higher than 2023/24.

Passenger numbers, of 611,381 persons for 2024/25, were reasonably static in comparison to the previous year.

Expenses of \$9,188k include depreciation, losses on disposal and borrowing costs.

Depreciation for 2024/25 was \$1,678k, an increase of \$359k from 2023/24.

There was no loss on disposal of assets for 2024/25, however 2023/24 included a loss on disposal of assets, of \$370k.

Borrowing costs for 2024/25 were \$770k, a decrease of \$34k from 2023/24, with a continuation of principal repayments for pre-existing loans.

Excluding the impact of depreciation, loss on disposal of assets and borrowing costs, the total of all other expenses increased by \$759k to \$6,740k, which was an increase of 12%.

Under National Competitive Principles, a calculation of return on capital is completed, which for airport provided a return on capital of 1.9% (operating result as a % of IPPE). This is compared to the 10 year government bond rate, which was 4.16% at 30 June 2025. As the result was below, this is shown as a subsidy from General fund.

| <b>Statement of Financial Position</b>                             | <b>2024/25<br/>(\$'000)</b> | <b>2023/24<br/>(\$'000)</b> |
|--|-----------------------------|-----------------------------|
| Current Assets (cash, cash equivalents)                            | 4,270                       | 2,317                       |
| Non-current assets (infrastructure, property, plant and equipment) | 83,295                      | 78,037                      |

Overview of 2024/25 Financial Statements

|                                      |               |               |
|--------------------------------------|---------------|---------------|
| Current liabilities (provisions)     | (124)         | (113)         |
| Current liabilities (borrowings)     | (596)         | (568)         |
| Non-current liabilities (borrowings) | (13,983)      | (14,580)      |
| <b>Net Equity</b>                    | <b>72,862</b> | <b>65,093</b> |

The movement in non-current assets for airport represents capital expenditure of \$299k, indexation of assets of \$6.638m, less depreciation of \$1.678m.

Principal repayments of \$568k on pre-existing borrowings were made during the year. There were no new borrowing in 2024/25.

#### Land Development

| <b>Operating Result</b>   | <b>2024/25<br/>(\$'000)</b> | <b>2023/24<br/>(\$'000)</b> |
|---|-----------------------------|-----------------------------|
| Income from continuing operations (excluding capital income)                  | 16,488                      | 2,073                       |
| Expenses from continuing operations (excluding tax equivalent/debt guarantee) | (6,643)                     | (202)                       |
| Calculated tax equivalent and debt guarantee fee                              | (402)                       | (500)                       |
| <b>Operating Result from Continuing Operations</b>                            | <b>9,623</b>                | <b>1,371</b>                |
| Corporate tax equivalent  | (2,406)                     | (343)                       |
| <b>Surplus after tax</b>  | <b>7,217</b>                | <b>1,028</b>                |
| <b>Dividend paid to General Fund</b>  | <b>250</b>                  | <b>164</b>                  |

Income for 2024/25 includes:

- Sale of land Boeing Avenue \$15,550k
- Increase in value of investment properties (Southern Cross Norfolk Homes and ARC buildings) \$260k
- Rental income of \$580k (Southern Cross Norfolk Homes and ARC buildings)
- Interest income of \$98k.

Income for 2023/24 included:

- Increase in value of investment properties (Southern Cross Norfolk Homes and ARC buildings) \$1,350k
- Rental income of \$533k (Southern Cross Norfolk Homes and ARC buildings)
- Interest income of \$190k.
- There were no land sales in 2023/24.

Expenses for 2024/25 consists primarily of \$6,120k cost of sales for the land sales made in the year and \$342k loan interest expense.

## Overview of 2024/25 Financial Statements

Expenses for 2023/24 consisted of loan interest of \$202k.

For 2024/25, a total dividend of \$250,000 was paid to the General Fund from Property reserves.

| <b>Statement of Financial Position</b>     | <b>2024/25<br/>(\$'000)</b> | <b>2023/24<br/>(\$'000)</b> |
|--|-----------------------------|-----------------------------|
| Current Assets (cash, cash equivalents)    | 15,458                      | 0                           |
| Non-current assets (land inventory)        | 10,229                      | 14,005                      |
| Non-current assets (investment properties) | 10,350                      | 10,090                      |
| Current liabilities (bank overdraft)       | 0                           | (309)                       |
| Current liabilities (borrowings)           | (7,000)                     | (4,524)                     |
| Non-current liabilities (borrowings)       | 0                           | 0                           |
| <b>Net Equity</b>                          | <b>29,037</b>               | <b>19,262</b>               |

The healthy cash position as at 30 June 2025 is reflective of the land sales that occurred during the year.

Land inventory per the Special Purpose Financial Statements is calculated in a different manner to that within the General Purpose Financial Statements.

The valuation of land inventory for the Special Purpose Financial Statements, for example, includes internal fees such as subdivision fees and developer contributions.

At 30 June 2025, land inventory consists of:

- Southern Cross Estate - \$668k  
Expenditure added during the year was \$171k and cost of goods sold \$6,121k.
- Wollongbar Urban Expansion Stage 3 - \$4,117k  
Expenditure added during the year was \$132k
- Russellton Estate - \$5,444k  
Expenditure added during the year was \$2,041k.

Investment properties (the Norfolk home site and the ARC Building) were independently revalued as at 30 June 2025.

This resulted in a further net increase to the valuation of \$260k.

The valuation of the Norfolk Homes Site increased \$250k, to \$4,440k and the valuation of the ARC Building increased \$10k, to \$5,910k.

There is an increase in total loan liabilities as at 30 June 2025, with a facility drawdown of \$4m during the year for the Russellton Estate.

**Landfill and Resource Recovery**

| <b>Operating Result</b>   | <b>2024/25<br/>(\$'000)</b> | <b>2023/24<br/>(\$'000)</b> |
|---|-----------------------------|-----------------------------|
| Income from continuing operations (excluding capital income)                  | 13,295                      | 11,991                      |
| Expenses from continuing operations (excluding tax equivalent/debt guarantee) | (13,808)                    | (13,642)                    |
| Calculated tax equivalent and debt guarantee fee                              | (48)                        | (30)                        |
| <b>Operating Result from Continuing Operations</b>                            | <b>(561)</b>                | <b>(1,681)</b>              |
| Corporate tax equivalent  | 0                           | 0                           |
| <b>(Deficit)/Surplus after tax</b>  | <b>(561)</b>                | <b>(1,681)</b>              |
| <b>Subsidy received from General Fund</b>                                     | <b>1,353</b>                | <b>2,478</b>                |

The Operating Result from Continuing Operations is impacted by several factors including operational factors and provision adjustments.

Total Income for 2024/25 is \$13,295k compared to 2023/24 income of \$11,991, an increase of \$1,304k.

Income from annual charges increased by \$19,000 to \$720,000.

Within user charges, the charges for mixed waste from our domestic collection service increased by \$749k to \$3.3m, and charges for self-haul increased \$392k to \$7.2m.

Internal gate fee income from council works and parks/street bins increased by \$178k, to \$1.1m.

This business carries a provision for remediation of Council's tip site, which is recalculated annually.

Income for 2024/25 includes \$355k, a non-cash income resulting from a decrease to this provision at 30 June 2025.

There was nil income for charges for recyclables from our domestic collection service in 2024/25, compared to income of \$276k in 2023/24, with the change to a fully contracted collection service from November 2023.

Total Expenses from continuing operations has increased by \$166k, or 1.2%.

Under NCP, a calculation of return on capital is completed, which for the business unit provided a negative return on capital of 9.1% (operating result as a % of IPPE).

This is compared to the 10 year government bond rate, which was 4.16% at 30 June 2025.

As the result was below, this is shown as a subsidy from General fund.



Overview of 2024/25 Financial Statements

| Statement of Financial Position   | 2024/25<br>(\$'000) | 2023/24<br>(\$'000) |
|---|---------------------|---------------------|
| Current Assets (cash and cash equivalents)  | 1,577               | 1,560               |
| Non-current assets (infrastructure, property, plant and equipment and remediation assets) | 19,034              | 18,531              |
| Current Liabilities   | 0                   | 0                   |
| Non-current liabilities (provision for tip remediation)                                   | (6,591)             | (6,947)             |
| <b>Net Equity</b>   | <b>14,020</b>       | <b>13,144</b>       |

Each year, a review of the provision for remediation is completed including an assessment of the assumptions including the estimated costs of remediation and time period.

For the calculation of the provision for tip remediation, at 30 June 2025, there has been a decrease of \$355k. As works are due to commence within 12 months, the provision has been adjusted to the indexed cost base and is no longer subject to a net present value calculation.

The total movement in non-current assets represents capital expenditure of \$100k, indexation of assets of \$1.390m, and depreciation expense of \$987k.

**POLICY NAME:** CONCEALED WATER LEAKS – FINANCIAL ASSISTANCE POLICY

**POLICY REF:** C05

**MEETING ADOPTED:** 26 August 2021 | Resolution No. 260821/18

**POLICY HISTORY:** 280917/22




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#### OBJECTIVE

To clarify the financial assistance Council will provide for excessive water bills as a result of a concealed water leak.

#### POLICY

Council recognises that in certain circumstances a water consumer may incur a significant water bill due to the unforeseen circumstances of a concealed water leak.

This can place unreasonable financial pressure on a consumer's finances as the resultant excess water bill represents an amount owing to Council that was unplanned and may adversely impact the monies available for a person's day to day living.

Also the charging of the Step 2 rate for the remainder of the financial year for a consumer, who has exceeded the 350 kilolitre Step 1 threshold allowed by Council, can also be regarded as inequitable when the historical consumption figures for that consumer are usually less than the 350 kilolitre allowance.

In recognition of these matters Council will grant financial assistance to residential property owners experiencing substantially higher than normal water consumption charges due to a concealed water leak event by applying a different charging structure for the water consumed based on the following guidelines:

- a) The Step 1 rate will apply for all water estimated to have been lost in the water leak event. The consumer will remain fully liable for this charge.

- b) The Step 1 rate will apply for all water estimated to have been lost in the water leak event. The consumer will remain fully liable for this charge.
- c) The Step 1 rate will apply for the remainder of the rating year, unless the normal water consumption for the property exceeds the 350 kilolitre Step 1 allowance, at which time water consumption will be charged at the Step 2 rate, once that normal consumption allowance has been applied.
- d) Consumers may apply for an interest free repayment plan over a reasonable period of time to help pay for any significant increase in their normal water charges. The maximum period for this relief is 12 months from the determination, by Council, of the concealed water leak claim.

**Exclusions**

- Loss of water from faulty fixtures and fittings such as household and garden taps, toilet cisterns, or appliances such as hot water services, dishwashers and washing machines, is not considered a concealed water leak.
- Leaks from swimming pools, spas or water features are not included in this policy as they are not considered as plumbing.
- If a consumer is negligent in failing to take action to repair a leak, no adjustment will be made for water lost due to this inaction.

**Application Criteria**

- All applications are to be made in writing and will only be accepted for residential properties.
- The applicant must provide evidence, to the satisfaction of the General Manager or nominated delegate, proving the leak was concealed, that the consumer was unaware of the leak and confirmation that the leak has been repaired.
- Where a licenced plumber's report is not available alternate proof is to be provided and should include photographs.
- The application must be received within two months of the date of issue of the rates and charges notice detailing the high consumption, or any other relevant notification from Council, whichever is the earliest.

**Account Adjustment Guidelines**

- The adjustment relates to only the water consumption lost in the concealed leak event.
- The increase in consumption determined by Council, to be above the normal consumption, will be adjusted to the Step 1 rate per kilolitre.
- Apart from the consumption determined to be above normal consumption, all normal water consumption will be subject to Council's two step (Step 1 and Step 2) charging structure.
- Adjustments will not be made for amounts under \$50.

- The amount of the adjustments will not be recorded as a write-off in Council's financial records as there has been no write-off, as a separate pricing policy applies (i.e. Step 1 rate) for concealed water leaks, as per the contents of this policy.
- All adjustments are to be determined by the General Manager or nominated delegate.

### **Interest Free Period for Payment Arrangements**

- Interest free payment arrangements for large accounts, caused as a result of a concealed water leak, will be granted on a case by case basis.
- Upon application by the property owner, the interest free period will be negotiated with the applicant and will be approved by the General Manager or nominated delegate. The maximum interest free period is 12 months from the application determination date.
- If rates and charges not relating to a concealed leak are overdue, debt recovery action relating to those overdue amounts will continue.
- Amounts relating to the leak event will be excluded from debt recovery action whilst the repayment arrangement is being met.

### **BACKGROUND**

Due to aging plumbing, property owners will experience failures in pipes causing water to be lost from plumbing that is behind walls or underground.

These concealed water leaks can sometimes occur over a period of a few months and are either discovered by Council staff in high consumption reporting, when the water meter is read for quarterly water billing, or when a larger than usual water bill is received by the consumer.

Council recognises that in certain circumstances it is reasonable to provide financial assistance and this policy helps to ensure that any decisions in respect to assistance are made on a consistent and equitable basis.

### **DEFINITIONS**

- Concealed Water Leak - A concealed water leak is defined as water leaking from plumbing that is hidden from view and would generally be behind walls or under-ground. Obvious water leaks in paddocks, yards and gardens are generally detectable by finding lush grass or boggy ground from visual inspection.
- Step 1 and Step 2 – Refers to the pricing per kilolitre consumed as per Council's Schedule of Fees and Charges. The Step 2 pricing, which is typically 50% higher than Step 1, applies following the usage of 350 kilolitres per rateable year.

### **SCOPE OF POLICY**

This policy applies to:

- Council employees

## 9.8 Policy (Review) - Concealed Water Leaks - Financial Assistance

Ballina Shire Council

Concealed Water Leaks Policy – Financial Assistance

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- Councillors
- Property owners and water consumers

### **RELATED DOCUMENTATION**

Related documents, policies and legislation:

- Local Government Act 1993 (NSW)
- Local Government (General) Regulation 2005
- Ballina Shire Council Water Metering Policy

### **REVIEW**

The Concealed Water Leaks – Financial Assistance Policy is to be reviewed every four years.

|                         |  |
|-------------------------|--|
| <b>POLICY NAME:</b>     | <b>CONCEALED WATER LEAKS – FINANCIAL ASSISTANCE POLICY</b> |
| <b>POLICY REF:</b>      | <b>C05</b>   |
| <b>MEETING ADOPTED:</b> | <b>26 August 2021   Resolution No. 260821/18</b>           |
| <b>POLICY HISTORY:</b>  | <b>280917/22</b>   |

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**OBJECTIVE**

To clarify the financial assistance Council will provide for excessive water bills as a result of a concealed water leak.

**POLICY**

Council recognises that in certain circumstances a ~~water consumer~~ **property owner** may incur a significant water bill due to the unforeseen ~~circumstances~~ **occurrence** of a concealed water leak.

This can place unreasonable financial pressure on a consumer's finances as the resultant excess water bill represents an amount owing to Council that was unplanned and may adversely impact the monies available for a person's day to day living.

Also, the charging of the Step 2 rate for the remainder of the financial year for a ~~consumer~~ **property owner** who has exceeded the 350 kilolitre Step 1 threshold allowed by Council, can also be regarded as inequitable when the historical consumption figures ~~for that consumer~~, are usually less than the 350 kilolitre allowance.

In recognition of these matters, Council will grant financial assistance to residential property owners experiencing substantially higher than normal water consumption charges due to a concealed water leak event. **Council will apply** ~~by applying~~ a different charging structure for the water consumed **and make available a capped financial rebate**, based on the following guidelines:

- a) The Step 1 rate will apply for all water estimated to have been lost in the water leak event. The consumer will remain fully liable for this charge.

~~b) The Step 1 rate will apply for all water estimated to have been lost in the water leak event. The consumer will remain fully liable for this charge.~~

- b) The Step 1 rate will apply for the remainder of the rating year, unless the ~~normal~~ water consumption for the property **normally** exceeds the 350 kilolitre Step 1 allowance. ~~at which time~~ Once normal consumption allowance has been applied, water consumption will be charged at the Step 2 rate. ~~once that normal consumption allowance has been applied.~~

- c) ~~Consumers~~ **The Property owner** may apply for an interest free repayment plan over a reasonable period of time, to help pay for the significant increase of their water charges. The maximum period for this relief is 12 months from the ~~determination, by Council, of the~~ concealed water leak ~~claim~~ **application determination date.**

- d) **In the event of a proven concealed water leak, a rebate up to a maximum of \$600 will be applied, once only per property ownership, for residential properties, in accordance with the Rebate Table below.**

| <b>Excess above Average Quarterly Reads</b> | <b>Rebate to be Applied</b>        |
|---|------------------------------------|
| <b>Between \$250 and \$500</b>              | <b>\$ 50</b>                       |
| <b>Between \$500 and \$1000</b>             | <b>\$100</b>                       |
| <b>Every \$1000 over and above average</b>  | <b>\$200 to a maximum of \$600</b> |

- Financial relief over and above what is available within this policy may be sought under the Financial Assistance (Hardship) Rates and Charges policy.**

#### **Exclusions**

- Loss of water from faulty fixtures and fittings such as household and garden taps, toilet cisterns, or appliances such as hot water services, dishwashers and washing machines, is not considered a concealed water leak.
- Leaks from swimming pools, spas or water features are not included in this policy as they are not considered as plumbing.
- If a consumer is negligent in failing to take action to repair a leak, no adjustment will be made for water lost due to this inaction.
- Theft of water (or assumed theft) will not be considered as a concealed water leak.**

#### **Application Criteria**

- All applications are to be made in writing and will only be accepted for residential properties.

- The applicant must provide evidence, to the satisfaction of the General Manager or nominated delegate, proving the leak was concealed, that the consumer was unaware of the leak and confirmation that the leak has been repaired.
- Where a licenced plumber's report is not available alternate proof is to be provided and should include photographs.
- The application must be received within two months of the date of issue of the ~~rates and charges~~ **Water** Notice detailing the high consumption, or any other relevant notification from Council, whichever is the earliest.

### Account Adjustment Guidelines

- The adjustment relates to only the water consumption lost in the concealed leak event.
- The increase in consumption determined by Council, to be above the normal consumption, will be adjusted to the Step 1 rate per kilolitre.
- Apart from the consumption determined to be above normal consumption, all normal water consumption will be subject to Council's two step (Step 1 and Step 2) charging structure.
- **Property owner/s may receive a rebate in the range of \$50 to \$600 of their increased water consumption bill.**
- Adjustments will not be made for amounts under \$50.
- **Rebate adjustments will not be processed for excess claims under \$250.**
- The amount of the adjustment to the Step rate will not be recorded as a write-off in Council's financial records as there has been no write-off, as a separate pricing policy applies (i.e. Step 1 rate) for concealed water leaks, as per the contents of this policy.
- **The amount of any rebate given will be recorded as a Write-Off in Council financial records.**
- All adjustments are to be determined by the General Manager or nominated delegate.

### Interest Free Period for Payment Arrangements

- ~~Interest free payment arrangements for large accounts, caused as a result of a concealed water leak, will be granted on a case by case basis.~~
- Upon application by the property owner, the interest free period will be negotiated with the applicant and will be approved by the General Manager or nominated delegate. The maximum interest free period is 12 months from the application determination date.
- If Rates and Charges (not relating to the concealed leak) are overdue, debt recovery action, relating to those overdue amounts will continue.
- Amounts relating to the leak event will be excluded from debt recovery action whilst the repayment arrangement is being met.



## **BACKGROUND**

Due to aging plumbing, property owners will experience failures in pipes causing water to be lost from plumbing that is behind walls or underground.

These concealed water leaks can sometimes occur over a period of a few months and are either discovered by Council staff in high consumption reporting, when the water meter is read for quarterly water billing, or when a larger than usual water bill is received by the consumer.

Council recognises that in certain circumstances it is reasonable to provide financial assistance and this policy helps to ensure that any decisions in respect to assistance are made on a consistent and equitable basis.

## **DEFINITIONS**

- Concealed Water Leak - A concealed water leak is defined as water leaking from plumbing that is hidden from view and would generally be behind walls or under-ground. Obvious water leaks in paddocks, yards and gardens are generally detectable by finding lush grass or boggy ground from visual inspection.
- Step 1 and Step 2 – Refers to the pricing per kilolitre consumed as per Council's Schedule of Fees and Charges. The Step 2 pricing, which is typically 50% higher than Step 1, applies following the usage of 350 kilolitres per rateable year.

## **SCOPE OF POLICY**

This policy applies to:

- Council employees
- Councillors
- Property owners and water consumers

## **RELATED DOCUMENTATION**

Related documents, policies and legislation:

- Local Government Act 1993 (NSW)
- Local Government (General) Regulation 2005
- Ballina Shire Council Water Metering Policy
- **Financial Assistance (Hardship) Rates and Charges**

## **REVIEW**

The Concealed Water Leaks – Financial Assistance Policy is to be reviewed every four years.

**POLICY NAME:** DONATIONS – RATES AND CHARGES

**POLICY REF:** D03

**MEETING ADOPTED:** 23 May 2024  
Resolution No. 230524/11

**POLICY HISTORY:** 230720/30; 230120/13; 221118/18; 230818/14;  
230715/13; 260913/30; 250713/17; 240311/21;  
270111/14; 270308/20A; 260707/14;  
280906/42; 190106/34



## OBJECTIVE

The objective of this policy is to provide guidelines for the management of recurring rates and charges donations by Council.

## POLICY

Council will annually donate land rates and charges (e.g. water, wastewater, etc.) to assist organisations in delivering community based services with the Ballina Shire. This assistance is provided as Council recognises that many community based organisations have limited resources and by providing this donation Council can assist these organisations in providing those services.

### Guidelines for Selection

- The recipient organisation must be not for profit and must provide a community service within the Ballina Shire.
- Council does not provide donations, under this policy, to sporting associations that operate for member-only benefit. To be eligible, organisations must demonstrate that they deliver a tangible benefit to the broader community, not just to participants. This ensures that Council's support is directed towards initiatives that enhance public access, community wellbeing, and inclusiveness. Sporting organisations are supported by Council through other in-kind activities, including line marking, grounds maintenance and lighting.
- The organisation will typically be located on community owned or controlled land, being Council or crown land.

### Strategies

1. Based on the guidelines Council has identified two categories of donations, being organisations that are entitled to a 100% donation of their rates and charges each year and organisations entitled to a portion of their rates and charges being donated each year.

2. The two categories are defined as:

Category A – Council will donate all rates and charges, as the organisation has:

## 9.9 Policy (Review) - Donations - Rates and Charges

Ballina Shire Council

(REVIEW) Donations – Rates and Charges

- (i) no control over the levying of the number or amount of the land rates and access / annual charges and little or no control over the consumption component of any charge or the donation is consistent with an historical lease agreement, which is the case with the Ballina CWA. That lease agreement has now expired, and been replaced by a new agreement, however Council has carried forward that arrangement into this policy.

Category B – Council will donate the access / annual charges component of the rates and charges bill however the organisation will be responsible for charges based on usage, or optional charges, where the organisation has the ability to manage that usage or determine whether it wishes to be provided the service.

| Category/<br>Organisation  | Rates | Water  |          | Sewer  |       | Waste | Storm<br>water | On Site<br>Septic |
|--|-------|--------|----------|--------|-------|-------|----------------|-------------------|
|  |       | Access | Consumed | Access | Usage |       |                |                   |
| Category A (donation of all rates and charges)   |       |        |          |        |       |       |                |                   |
| Surf Life Saving Clubs   | 100%  | 100%   | 100%     | 100%   | 100%  | 100%  | 100%           | 100%              |
| CWA Hall Ballina   | 100%  | 100%   | 100%     | 100%   | 100%  | 100%  | 100%           | 100%              |
| Rescue Services  | 100%  | 100%   | 100%     | 100%   | 100%  | 100%  | 100%           | 100%              |
| Category B (donation of rates and any other fixed charges not directly related to a measurable “user pays” charge) |       |        |          |        |       |       |                |                   |
| Pre-schools / Playgroups   | 100%  | 100%   | Nil      | 100%   | Nil   | Nil   | 100%           | 100%              |
| Agricultural Societies   | 100%  | 100%   | Nil      | 100%   | Nil   | Nil   | 100%           | 100%              |
| Public Halls   | 100%  | 100%   | Nil      | 100%   | Nil   | Nil   | 100%           | 100%              |
| Scouts and Girl Guides   | 100%  | 100%   | Nil      | 100%   | Nil   | Nil   | 100%           | 100%              |
| Rescue Services  | 100%  | 100%   | Nil      | 100%   | Nil   | Nil   | 100%           | 100%              |
| Community Gardens  | 100%  | 100%   | Nil      | 100%   | Nil   | Nil   | 100%           | 100%              |

3. Details of the organisations approved by Council to be included in categories A and B are as follows.

|  |  |
|--|--|
| <b>Category A</b><br><b>Surf Life Saving Clubs</b><br>Surf Life Saving FNC Branch Inc<br>Lennox / Alstonville SLSC<br>Ballina / Lismore SLSC<br><br><b>CWA Buildings</b><br>CWA of NSW – Ballina<br><br><b>Rescue Services</b><br>Marine Rescue NSW<br>(formerly known as Ballina Jetboat Surf Rescue) *<br>Marine Rescue NSW  | Alstonville Scouts<br><br><b>Public Halls</b><br>Newrybar Hall<br><del>Northlakes Community Centre</del><br>Pimlico Hall<br>Wardell District War Memorial Hall<br>Wigmore Hall<br>Wollongbar Hall<br>McLeans Ridges Hall *<br><br>Tintenbar School of Arts *<br>Meerschaum Vale Hall *<br>Rous Mill Hall *<br>Pearces Creek Hall *<br>RSL Sub Branch Hall (13 Bugden Ave A'ville) *<br>Alstonville Plateau Historical Society<br><br><b>Agricultural Societies</b><br>Alstonville Agricultural Society *<br><br><b>Rescue Services</b><br><del>Marine Rescue NSW (formerly known as Ballina Jetboat Surf Rescue) *</del><br><del>Marine Rescue NSW</del> |
| <b>Category B</b><br><b>Pre-schools and Playgroups</b><br>Fox Street Pre-School<br>Ballina Playgroup<br>River Street Pre-School<br>Biala Special School *<br>Lennox Head Pre-School (* partial Council)<br>Alstonville Community Pre-School<br><br>Wollongbar Pre-School<br>Rainbow Children's Centre<br>Lennox Head Playgroup |  |

|   |  |
|---|--|
| <b>Girl Guide and Boy Scout Associations</b><br>Lennox Scouts<br>Ballina Scouts and Girl Guides | <b>Community Gardens</b><br>Ballina Community Garden<br>Lennox Head Community Garden |
|---|--|

(\*) The organisations marked with an asterisk are not located on Council owned or controlled land however they are included in the list of eligible organisations as Council recognises they provide services of a similar nature to the other organisations listed.

## BACKGROUND

In accordance with Section 356 of the Local Government Act Ballina Shire Council annually donates rates and charges to a range of community groups. This policy provides a framework to explain how Council allocates that assistance. Section 356 of the Local Government Act also requires a council resolution for each donation. Therefore, the policy provides a framework for the donation but not the authority to donate.

## DEFINITIONS

|                       |  |
|-----------------------|--|
| <b>Council</b>        | Ballina Shire Council  |
| <b>Not for Profit</b> | An organisation that provides services to the community and does not operate to make a profit for its members or any other people. |
| <b>Policy</b>         | Donations – Rates and Charges Policy   |

## SCOPE OF POLICY

This policy applies to:

- Community organisations operating in the Ballina Shire
- Council employees
- Councillors

## RELATED DOCUMENTATION

Related documents, policies and legislation:

- Local Government Act 1993
- Fees and Charges

## REVIEW

This policy is to be reviewed at least every four years.

## Accommodation Pricelist

1 February 2026 to 31 January 2027



|   | Proposed<br>2026/27<br>\$ | Proposed<br>2026/27<br>\$ | Proposed<br>2026/27<br>\$ |
|---|---------------------------|---------------------------|---------------------------|
|   | Off Peak*                 | Shoulder*                 | Peak^                     |
| Sites/night                                 |                           |                           |                           |
| Unpowered Site (based on 2 persons)         | 47.00                     | 53.00                     | 61.00                     |
| Premium Unpowered Site (based on 2 persons) | 52.00                     | 58.00                     | 68.00                     |
| Site No. 34-43                              |                           |                           |                           |
| Extra Adult (18 years and over)             | 18.00                     | 18.00                     | 18.00                     |
| Extra Child (4-17 years incl)               | 10.00                     | 10.00                     | 10.00                     |

Prices are GST inclusive

\*Off Peak – All periods other than Shoulder and Peak Period.

+Shoulder – All NSW and Queensland Public Holidays and School Holidays, including long weekends, excluding Christmas and Easter Peak Period.

^Peak – Christmas: 25 December 2026 – 7 January 2027  
Easter: 2 April 2026 – 6 April 2026

### Cancellation/Administration Fee – Refunds

The following cancellation/administration fee applies to all cancellations and refunds per site booking:

One night site booking in off peak    \$47.00  
All other site bookings:                    \$52.00

### Late Departure Fee

Late departure fee of \$20.00 per site, is applicable if guests request a late checkout or have not vacated the site by the advertised check-out time. The latest check out time is 3.00pm (at Manager's discretion).

- Accommodation packages such as special deals in off peak season may be applied based on the above scheduled fees.
- Rates are based on two persons. Additional charges apply for bookings of three persons or more (both adults and children).
- You must be over 18 years of age with a valid form of ID to book and stay, if you are not accompanied by a parent or guardian. Management reserves the right to cancel any of these reservations.
- Credit card surcharge fees may apply.

38 Flat Rock Road, off The Coast Road, East Ballina NSW 2478  
02 6686 4848  
[info@flatrocktentpark.com.au](mailto:info@flatrocktentpark.com.au) [flatrocktentpark.com.au](http://flatrocktentpark.com.au)



**Draft Flat Rock Tent Park**  
**1 February 2026 to 31 January 2027**  
**Booking & Cancellation Policy**

**Booking Information****Christmas Peak Period: 25 December 2026 – 7 January 2027**

- Site bookings of a minimum seven nights, up to 31 October.
- Shorter site bookings taken at park manager's discretion from 1 November if the site booking can be added to the beginning or end of an existing site booking.
- Payment for site bookings - \$100.00 deposit at time of site booking. 50% of accommodation charge less deposit to be paid by 31 July and remaining balance to be paid by 31 October. If making your reservation after 31 July, 50% deposit is required at time of site booking with remaining balance payable by 31 October. If making your site booking after 31 October, full payment is required at time of site booking.

**Easter Peak Period – 2 April 2026 – 6 April 2026**

- Site bookings of minimum seven nights taken until one month prior to Easter Holidays for the Easter weekend period only.
- Shorter site bookings taken at park manager's discretion, from one month prior to Easter Holidays if the site booking can be added to the beginning or end of an existing site booking.
- Payment for site bookings - \$100 deposit at time of site booking and remaining balance to be paid by 28 February.

**Shoulder Periods – All NSW and Queensland School Holidays, excluding Christmas and Easter Peak Season**

- Minimum four nights site booking.
- Shorter site bookings taken at Park Manager's discretion if the site booking can be added to the beginning or end of an existing site booking.
- Payment for site bookings - \$100.00 deposit at time of site booking with balance on arrival.

**Shoulder Periods – All NSW and Queensland Public Holidays, including long weekends, excluding Christmas and Easter Peak Season**

- Minimum three night site booking.
- Payment for site bookings - \$100.00 deposit at time of site booking with balance on arrival.

**Off Peak Period – Friday - Sunday**

- Minimum two night site booking.
- Payment for site bookings – one night's accommodation deposit at time of site booking with balance on arrival.

**Off Peak Period – Monday to Thursday**

- Minimum one night site booking.
- Payment for site bookings – one night's accommodation charge at time of site booking.

Whilst every effort is made to provide specific site bookings, management reserves the right to relocate or change the booked site number prior to or on arrival.

Bookings can only be made up to 12 months in advance.

Booked sites will only be held for 24 hours from booked time of arrival, unless otherwise arranged. No credits or refunds will be given for no-show bookings.

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## **Cancellation Policy**

Refunds of deposits and fees paid are available from Flat Rock Tent Park under certain circumstances:

### **Peak Period Site Bookings**

Where at least 30 days written notice of cancellation has been given before being due to arrive, deposits or prepayments will be refunded with the following options:

- Option A:      **Guest Credit**  
A full credit of deposit or prepayment to the value of your existing site booking to be held for use up to 12 months from date of credit processed. If the credit is not used for a stay prior to the 12 months from date credit is processed, the credit will be void, of no value and any unused value will not be refunded. Once a guest credit has been offered and accepted, no subsequent refunds will be offered.
- Option B:      Refund of deposit or prepayment less administration fee per site booking.

Where less than 30 days written notice has been given before being due to arrive, deposits or prepayments will be refunded with the following options:

- If management are able to rebook the site and no losses are incurred to the park, both Options A and B are applicable.
- If the site is not able to be rebooked, no refund is applicable.

### **Shoulder and Off Peak Bookings**

Where at least 14 days written notice of cancellation has been given before being due to arrive, deposits or prepayments will be refunded with the following options:

- Option A:      **Guest Credit**  
A full credit of deposit or prepayment to the value of your existing site booking to be held for use up to 12 months from date of credit processed. If the credit is not used for a stay prior to the 12 months from date credit is processed, the credit will be void, of no value and any unused value will not be refunded. Once a guest credit has been offered and accepted, no subsequent refunds will be offered.
- Option B:      Refund of deposit or prepayment less administration fee per site booking.

Where less than 14 days written notice of cancellation has been given, the full deposit will be forfeited. Balance of amounts above the deposit paid will be refunded either via cash, EFT or credit card upon a written application by the guest.

NOTIFICATION OF CANCELLATION OF SITE BOOKINGS WITHIN 24 HOURS OF BEING DUE TO ARRIVE - NO CREDIT OR REFUND OF ANY MONIES SHALL BE PAID.



**Severe Weather Warnings/ Unforeseen Circumstances eg. Public Health Orders, State Border Closures**

In the event that Council receives and acknowledges severe weather warnings or notification of unforeseen circumstances such as border closures, guests may apply, in writing for the following option depending on which the circumstances apply:

- Full Cancellation Prior to Arrival - a full credit will be held for the period of twelve (12) months from when the site booking was first made with the Park.
- Remaining stay cancellation - a credit of the remaining amount of the guest's nights left on the reservation will be held for the period of twelve (12) months from when the site booking was first made with the Park.

**Credits**

Bookings where a credit has been retained for a future stay must be used **within 12 months** of the date of credit processed, otherwise credit becomes expired and will no longer be available for use or available for refund.

**How refund payments are made**

Cash payments in person – refunded by cash (providing sufficient cash reserves are held in the Park, if not, then refunded by EFT).

Credit card payments – refunded back to the original credit card used at time of booking.

Cheque payment – refunded by EFT (Note: EFT refunds may take approximately 2-3 weeks for processing and posting).

**Cancellation/Administration Fee - Refunds**

The following cancellation/administration fee applies to all cancellations and refunds per site booking.

|                                    |         |
|------------------------------------|---------|
| One night site booking in off peak | \$47.00 |
| All other site bookings            | \$52.00 |

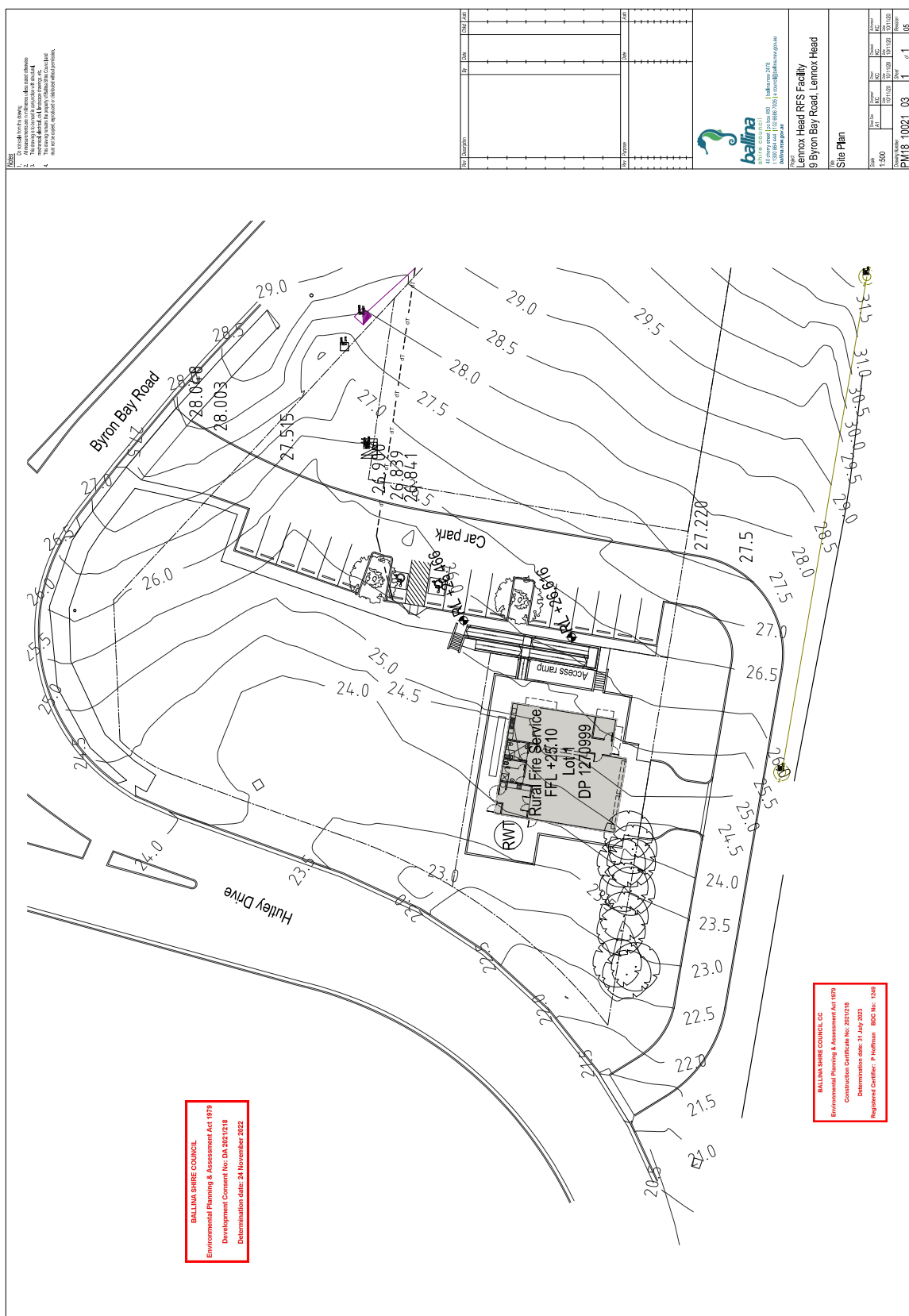
No administration fee will be charged for individual site bookings made and cancelled on the same date.

The administration fee may be waived for cancellations in emergency situations. A request in writing must be sent to the Park Management.

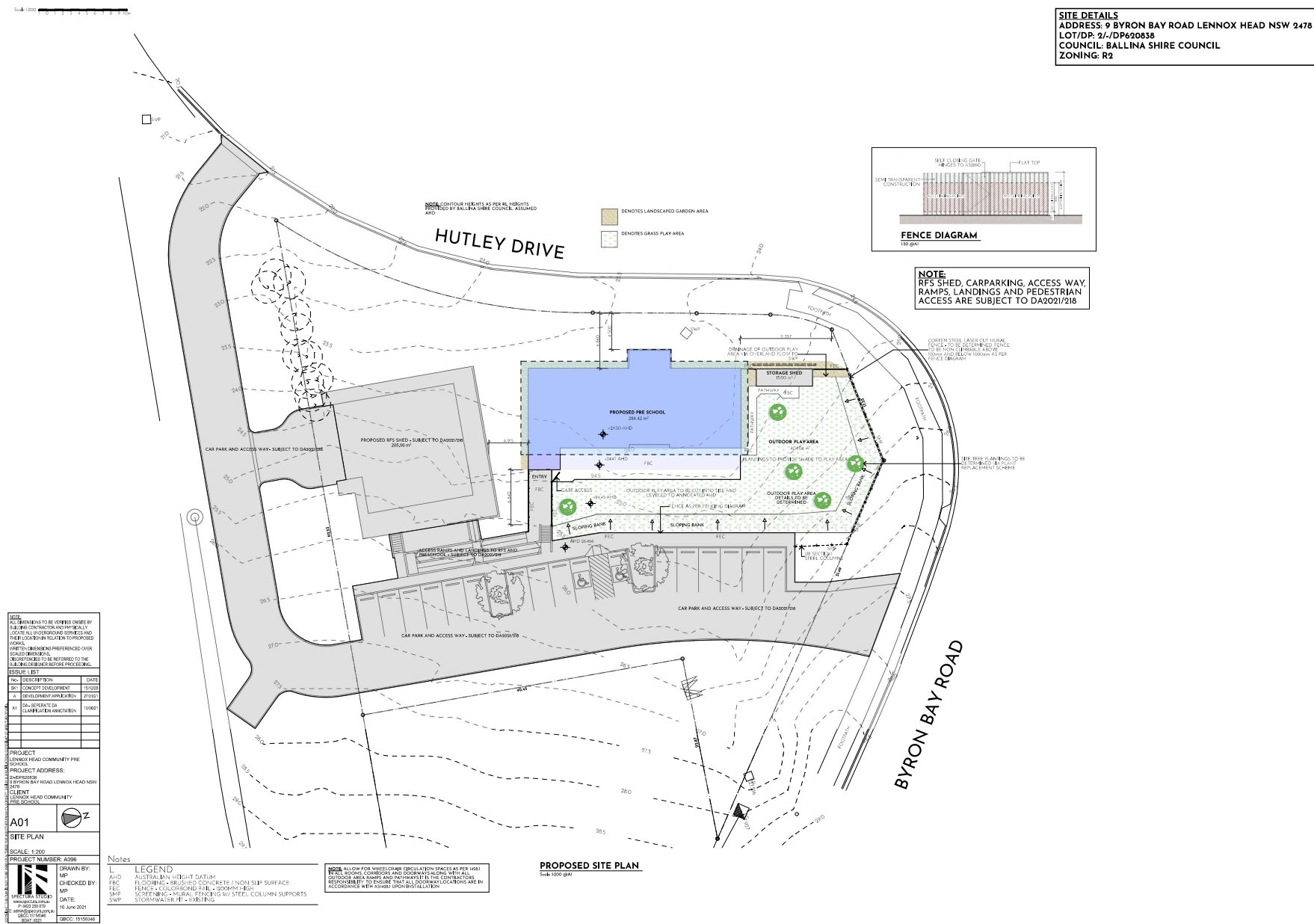
Should people vacate a site early, no refund or credit is to be given.

Tariffs and deposits are not refundable if your stay is cut short.

### 9.12 Residual Land - 9 Byron Bay Road, Lennox Head



9.12 Residual Land - 9 Byron Bay Road, Lennox Head







CENTRES & PROGRAMS



### Who are Northern Rivers Preschool?

Northern Rivers Preschool (formally Byron Bay Preschool) is a [not-for-profit](#), community managed organisation. The [management committee](#) is comprised of dedicated parents of enrolled preschool children, ensuring every decision reflects our commitment to fostering a nurturing educational environment.

We have been providing quality preschool and community support services to children and families in the Northern Rivers since 1976.

Northern Rivers Preschool is a top-quality provider of preschool education. We are the only preschool organisation in Australia to currently hold an 'Excellent' rating for all centres. Only 33 of the 7,000 centres in Australia hold this rating.

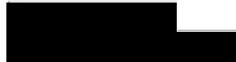
We currently run a preschool in Byron Bay, a preschool in Suffolk Park, a preschool in Kunghur and a forest preschool in Bangalow. We also run two intergenerational programs at local aged care facilities to support intergenerational connections and elderly mental health. In total we currently run programs for around 170 children per week.

Northern Rivers Preschools also runs a variety of parenting support groups and playgroups for families who are marginalised or unable to access regular services. We have a cultural facilitator who ensures our programs support children to build knowledge of local Aboriginal perspectives, relationships and connection to our land.

As the top provider of early childhood education and care in Australia, we recognise our accountability to expand and address community needs. Quality preschool places are urgently needed in our growing region, and at present up to 80 children on our waitlists miss out on a spot each year.

### How to contact us?

**Bridget Isichei**  
Director - NRP



**Luke Hayward**  
Secretary - NRP



**NRP.ORG.AU**

**T** +61 421 031 544  
**E** [admin@byronbaypreschool.org.au](mailto:admin@byronbaypreschool.org.au)

We acknowledge the Arakwal people, the traditional custodians of this land where we live, play and learn.




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## **Delivery Program and Operational Plan 30 September 2025 Review**

**Corporate and Community Division*****Commercial Services (Airport)***



| Code   | Program Action                               | Comments  | On Target?  |
|--------|--|---|---|
| CC2.1a | Support Council initiated volunteer programs | The airport has provided support and induction training for airport volunteers for various airport services and facilitates an information desk and parking for the volunteers whilst they are providing information services at the airport. |  |


***Commercial Services (Property)***

| Code   | Program Action   | Comments  | On Target?  |
|--------|--|---|---|
| LP1.2a | Progress development of Wollongbar Residential Land Holding  | A public auction for six residential lots in Wollongbar was held in August 2025, with all lots passed in at the time. After the auction, six lots have sold by way of private treaty.   |  |
| LP1.2b | Progress development of Lennox Head Residential Land Holding - Investigate the feasibility of medium density | Consultants are preparing a development options report for Council's residential land holding in Lennox Head.   |  |
| LP3.2c | Progress availability of land at the Russellton Industrial Estate  | The Russellton Industrial Estate works (27 lots at southern end of Northcott Crescent), are largely complete, with the subdivision certificate still to be issued. A boundary modification is needed for lots 1 to 4 to ensure compliance with the planning consent and additional drainage works are required for Lots 14 and 15. These lots are not likely to not form part of the initial auction, which is scheduled for later this financial year. |  |




### *Communications and Customer Service*



| Code   | Program Action   | Comments  | On Target?  |
|--------|--|---|---|
| CC2.1a | Support Council initiated volunteer programs   | Organised a Visitor Information Centre volunteer training session and morning tea. Interviewed and inducted three new volunteers into the Ambassador Programs. Weekly communication emails were distributed to volunteers, and improvements to communication processes were initiated following feedback from the Visitor Centre team.  |  |
| LP2.1a | Participate in and leverage opportunities to market the Ballina Coast and Hinterland | <p>The new Discover Ballina website went live during the September quarter. Six new itineraries and nine new blogs were created to support the site's launch, which features an industry portal, refreshed branding, updated digital itineraries, and expanded image libraries designed to continually grow destination content and engagement.</p> <p>Ongoing consultation continues with Destination NSW to ensure the Ballina Coast and Hinterland is well represented on visitnsw.com.</p> <p>The Discover Ballina social channels achieved more than 720,000 engagements across Facebook and Instagram during the quarter.</p> <p>Initial planning has also commenced for the new Visitor Guide, alongside continued distribution of existing guides, maps, and promotional materials.</p> |  |

| Code   | Program Action  | Comments   | On Target?  |
|--------|---|--|---|
| LP2.2a | Implement Economic Development Strategy and Destination Management Plan | <p>Economic Development</p> <ul style="list-style-type: none"> <li>- C2 Research, business case and vendor selection completed for stakeholder engagement and management tool (CRM).</li> <li>- A10 Attendance at industry events and meetings (Business NSW, NSWDPIRD, Reconstruction Authority).</li> <li>- D3 Planning underway for first Business Networking Event. Sponsored Regional Business Awards. Engaging businesses to complete Prosper surveys (Regional Business Plan).</li> <li>- C10 Recruitment underway for Industry Liaison Officer.</li> <li>- New RFQ being prepared for Economic Development and Visitor Economy Strategy.</li> </ul> <p>Destination Management</p> <ul style="list-style-type: none"> <li>- MGT02, MGT05, MGT011, MGT013, MGT19, MGT24, COM02, COM05, COM06, COM11 Launch of the new destination website meets a number of actions including Industry Portal with key resources, refreshed digital itineraries, updated branding, image libraries, with plans to continually grow content.</li> <li>- MGT06 Weekly Councillor bulletins.</li> <li>- COM09 Community Connect Discover Ballina feature and launch of a targeted newsletter for locals.</li> <li>- COM15 Provided assistance to conference organisers.</li> <li>- COM05 Entered NSW Tourism Awards.</li> <li>- MGT11 Continued distribution of Visitor Guide, Map, School Holiday sheet and other promotional material. Logged 536 business interactions.</li> </ul> |  |






***Financial Services***

| Code   | Program Action                  | Comments  | On Target?  |
|--------|---------------------------------|---|---|
| EL2.1d | Pursue financial sustainability | The Long-Term Financial Plan (LTFP) was adopted by Council at the June 2025 Ordinary meeting. The LTFP outlines the forecast operating results of the general fund for a 10-year timeframe, with a preferred scenario (inclusive of a future Special Rate Variation for a four-year period from 2026/27) and an alternate scenario (without a future Special Rate Variation). The LTFP which includes a proposed future Special Rate Variation forecasts the General Fund to reach a break-even operating result in 2029/30. Council has commenced a second consultation phase on 1 October 2025, with submissions from the public open until 14 November 2025. This will be reported to the December 2025 Ordinary Council meeting to formally resolve whether to apply to IPART for the special rate variation. |  |


***Governance***

| Code   | Program Action                                    | Comments  | On Target?   |
|--------|---|---|--|
| CC1.2b | Complete Emergency Evacuation Exercises           | Work Health and Safety have register of all Emergency and Evacuation Plan for Council facilities. The register identifies when each Plan was last reviewed, and when it is next due for review. It identifies the evacuation exercises were completed last at Council facilities and the period for the next evacuation drill. All exercises on schedule. |   |
| CC1.2c | Ensure Business Continuity Plans are contemporary | Business Continuity Plans last considered and minor amendments made 6 May 2025 and reported to ARIC in June 2025. BCP plans are contemporary.   |  |


## 9.13 Delivery Program and Operational Plan - 30 September 2025 Review

| Code   | Program Action   | Comments   | On Target?   |
|--------|--|--|--|
| EL1.3a | Integrate social, economic, and environmental considerations into Council's operations | Implemented a new internal procedure for project teams to obtain Native Title Manager advice at the initial project design phase. This advice will also capture Aboriginal Land Claims matters. Obtaining this advice early will assist in better decision making and supplement existing systems - such as the Review of Environmental Factors (REF) or Conservation Risk Assessment (CRA) process for projects. REFs and CRAs include comprehensive consideration of environmental factors for Council projects. |   |
| EL2.3d | Implement Risk Management Framework  | The OLG Guidelines for risk management and internal audit requires Council to undertake an annual self-assessment review of its risk management function. A draft of the self-assessment has been completed.   |   |
| EL2.3e | Implement pro-active internal audit program  | Internal Audit Plan for 2025/26 includes Section 10.7 Planning Certificates (Q1), Business Continuity and Disaster Recovery Planning (Q2), Asset Management Maturity (Water and Sewer) (Q3) and Development Applications (Q4). The Internal Audit Plan has been endorsed by ARIC. The first Internal Audit for Section 10.7 Planning Certificates was reported to ARIC in September 2025.  |   |
| EL3.1a | Approach State and Federal Governments on local issues                                 | Letter to Minister Dib - Minister for Emergency Services - Recommendations on Red Fleet (Rural Fire Service) assets.<br>Letter to NSW DPI - Pipi Harvesting on Patches Beach - C Ward action response.   |   |
| EL3.2a | Promote regional initiatives with representative organisations                         | Mayor, Councillors and staff involved in various groups and representative organisations promoting regional initiatives, examples including Northern Rivers Joint Organisation (NRJO), NRJO Planners Group, Northern Rivers Risk Management Group, Local Government NSW Annual Conference, Waterways Advisory Group, Regional Emergency Management Committee, Far North Coast Bush Fire Management Committee and Rous County Council Regional Liaison Committee.   |  |



### Information Services

| Code   | Program Action                                     | Comments  | On Target?  |
|--------|--|---|---|
| EL2.2a | Continuous improvement of Council's cyber security | Council continues to enhance its cyber awareness program by introducing additional security measures. These include stricter controls on remote access and enforced password requirements for individuals who have not yet met Council's minimum cyber training standards. In addition, Council has commenced planning for its inaugural Tech Expo, which will feature Cyber Awareness Training as a key component. |  |




### People and Culture

| Code   | Program Action   | Comments  | On Target?  |
|--------|--|---|---|
| CC2.2a | Implement Equal Employment Opportunity Management Plan | <p>Highlights for this quarter include</p> <ul style="list-style-type: none"> <li>• Successfully securing funding for four roles as a part of Round 3 of Fresh Start for Local Government Apprentices, Trainees, and Cadets Grant Program.</li> <li>• Attending the Northern Rivers Careers Expo, attracting Year 10, 11 and 12, early school leavers, students looking for employment or further study options, parents, teachers and career changers from the Northern Rivers and surrounds.</li> <li>• Held a Stall at Bunjum's NAIDOC Cultural Celebration promoting career pathways at Council.</li> <li>• Attended the regional School's Career Development Officer network meeting, including presenting on career opportunities in Civil Construction.</li> <li>• Council is leveraging Smart and Skilled funding to secure Apprenticeship and Traineeship opportunities for existing staff. The opportunity to upskill existing workers will continue to be a key strategy to address the challenges associated with skill shortages and recruiting skilled talent.</li> <li>• Formalised Council's Culture Working Group, which includes staff representatives from all three Divisions and a mix of Office and Field staff. The group will have input to progressing key items identified in Council's EEO Management Plan and act as a reference point for initiatives to build a more positive, inclusive, and values-driven workplace culture.</li> </ul> |  |





## 9.13 Delivery Program and Operational Plan - 30 September 2025 Review

| Code   | Program Action   | Comments  | On Target?  |
|--------|--|---|---|
| CC3.2f | Implement NSW Child Safe Standards across Council                        | Highlights for this quarter include <ul style="list-style-type: none"><li>• Delivery of child safety training for Leaders</li><li>• Attendance at the 2025 Local Government Child Protection Forum</li><li>• Finalised secure on-line forms to capture Child Safety and Staff Allegation reports.</li></ul>                                     |  |
| EL2.2f | Implement strategies that increase female participation in the workforce | Highlights for this quarter include: <ul style="list-style-type: none"><li>• Progressing discussions with Workforce Australia Local Jobs North Coast, Complete Staff Solutions and TAFE NSW to formalise a regional six-month Women in Civil Construction Pre Employment Program, with a notional commencement date of February 2026.</li></ul> |  |






**Planning and Environmental Health Division*****Development Services***

| Code   | Program Action  | Comments  | On Target?  |
|--------|---|---|---|
| CC1.1a | Implement State Government Pool Barrier Inspection Program                | 108 or 92% of mandatory pools on Council's pool register have a current compliance certificate                    |  |
| CC1.3d | Implement fire safety certificate compliance program                      | 462 or 70% of premises on the register have a current compliant Annual Fire Safety Statement.                     |  |
| LP3.3i | Implement Independent Report on the Development Assessment Process Review | Action plan identifying priority actions for 2025/26 developed for implementation. Target KPIs being established. |  |

***Open Spaces***



| Code   | Program Action   | Comments  | On Target?  |
|--------|--|---|---|
| CC2.2d | Assess accessible entrance options for Seven Mile Beach                  | Awaiting the finalisation of the review into coastal hazards and processes to inform the next stage of this project.  |    |
| CC3.2c | Implement the Sport and Recreation Plan                                  | Awaiting favourable spring growing conditions to assist with the finalisation of major upgrade projects at Williams Reserve, Saunders Oval and Crawford Park. Remediation of Wollongbar Sports fields following the decommissioning of pod village has commenced.   |    |
| CC3.2e | Implement Playground Upgrade and Management Plan (PUMP)                  | Additional works commenced at Ocean Breeze to improve drainage within the reserve. Procurement program commenced for replacement playgrounds scheduled for upgrade this year.   |    |
| CC3.3o | Investigate feasibility of second croquet court at Gap Road, Alstonville | Preliminary design works following stakeholder consultation have identified that a second croquet court is not suitable for construction at the existing location due to space constraints. Progressing a broader master plan of the Gap Road facility to identify suitable locations for an expanded croquet facility as well as consideration for other sporting needs. |  |




## 9.13 Delivery Program and Operational Plan - 30 September 2025 Review





| Code   | Program Action   | Comments   | On Target?  |
|--------|--|--|---|
| EL1.2c | Prepare management plan for Lumley Park (consider inclusion of skate park) | Project scheduled to commence in quarter three of 2025/26  |  |
| HE1.3a | Implement a proactive street tree planting program                         | Replacement infill plantings commenced; plant procurement started for spring planting program                                      |  |
| HE1.3b | Support Local Environmental Groups   | Support continued through existing policies, including insurance assistance. Next stakeholder meeting scheduled for November 2025. |  |
| HE3.1i | Update Vegetation Management Plan (VMP) for Tosha Falls                    | Plan to be updated as part of Alstonville Reserves VMP review  |  |
| LP1.3g | Provide new Niche Wall at East Ballina                                     | Design and procurement of additional niche wall commenced  |  |








*Public and Environment Health*


| Code   | Program Action                                   | Comments  | On Target?   |
|--------|--|---|--|
| CC1.1b | Implement Companion Animals Management Plan      | <p>Routine patrols, education and compliance action continue to be a priority. Bike patrols across coastal reserves and beaches increased last quarter. Good community feedback received on these patrols and the high visibility of the Rangers.</p> <p>The Companion Animals Act is currently under review and hence to review of the Companion Animal Management Plan is delayed waiting on further advice from the Office of Local Government.</p> <p>Companion animal related matters for the quarter are as follows.<br/> Dog - Attack / Behaviour - 27<br/> Dog - Barking - 23<br/> Dog - Collections - 46<br/> Dog - Defecation - 4<br/> Dog - Roaming - 61<br/> Dog - Nuisance - 4<br/> Dog - Dangerous - 4<br/> Dog - Menacing - 2<br/> Cat - Nuisance - 3</p> <p>67 fines were issued in relation to companion animals being - most common being 11 x for owner of dog not under control in public place and 36 for not comply with notice to register animal, total value \$34,135.</p> |   |
| CC1.1i | Ensure all food premises are regularly inspected | <p>Program behind schedule due to resourcing limitations, an officer is on extended leave and casual recruitment attempts have been unsuccessful. Also working with the Information Technology Section to develop a new annual renewal - registration and payment program for all food and commercial premises. This has had significant delays from external provider and annual renewals have only started being issued to premises the first week of October. The Food Program is currently under review.</p>  |  |

| Code   | Program Action  | Comments   | On Target?  |
|--------|---|--|---|
| CC1.3c | Implement a responsive compliance program   | <p>Council has adopted a new Enforcement and Compliance Policy, and this provides greater guidance for investigating officers and for the community. As part of this Policy the website has been updated, and factsheets have been developed to provide guidance and education and new specific compliance templates created. All these actions will assist in the compliance activities being undertaken and will enable us to implement a more responsive and effective compliance program across the Shire.</p> <p>For this quarter there were 19 customer requests relating to illegal works, not complying with development consent and failing to obtain relevant consents. There are also several notices and orders active relating to matters of non-compliance.</p>  |    |
| CC1.3g | Implement Proactive Parking Program   | <p>Parking patrols are conducted by licence plate recognition (Aero Ranger) and routine patrols including foot patrols, The use of smart technology has improved coverage in the Shire. The Fines Amendment (Parking Fines) Act 2024 commenced 1 July 2025 and Council implementing measures to ensure compliance with requirements of the amendments. Council website updated to reflect changes to legislation and requirement to place a notification on a vehicle if a fine is to be issued after the fact.</p> <p>69 general parking and 82 unattended vehicles on public land customer requests/complaints received during the quarter, along with routine parking patrols, resulting in 648 fines with a combined value of \$116,340. Other offences, such as illegal camping and illegal land use, resulted in 20 fines with a combined value of \$16,580.</p> <p>In total, 635 fines were issued by the Ranger team last quarter, with a total value of \$167,055 across a range of non-compliance.</p> |    |
| CC2.1b | Invite State agencies and non-government providers to a round-table discussion on homelessness in Ballina Shire | A successful round-table discussion was held on Thursday 21 August. Participates from all key stakeholders were present. Actions from discussions are currently being worked through.  |  |



| Code   | Program Action  | Comments   | On Target?  |
|--------|---|--|---|
| CC2.1c | Approach State agencies and local service providers in the delivery of an assertive outreach program, funding opportunities, and coordinated action on homelessness in Ballina Shire. | Collaboration with state agencies and support services is continuing and the Assertive Outreach Program has commenced in the Shire until 2026 and has already been successful in getting people sleeping rough into temporary accommodation. An action plan is being developed and will be in draft by the end of 2025. Council also now signing up to the Northern Rivers Zero Project.   |  |
| HE1.1a | Implement the Coastline Management Plan Ballina   | Stage 2 studies are nearing completion and on track for budget and quality, however timelines have been delayed due to data gaps and interactions between various studies and the Richmond River CMP. Anticipated for delivery in December 2025 with draft document reviews prior.   |  |
| HE1.1d | Implement a Climate Change Action Plan  | The Climate Change Action Group commenced installation of meters on existing solar sites which will provide generation data. Awaiting Community Energy Upgrade grant announcement for seven energy efficiency projects at five of Council's sites, including small and large scale solar, battery storage, LED lighting, a solar carport and two EV chargers. Council also had the use of two electric cars for two weeks to trial under a program from NRJO.  |  |
| HE1.2a | Implement Healthy Waterways Strategy  | A report was recently provided to Council summarising the works undertaken under the Healthy Waterways Program which highlighted the considerable success in leveraging grant funding to undertake works given there is dedicated budget. The update also highlighted the proposed works to continue under the program over the next four years which included continual development of a Shire wide CMP, support for Rous CC work on the Richmond River CMP, continued riparian vegetation and bank stabilisation projects and implementation of the Lake Ainsworth CMP.<br><br>Council also participated in Riverfest on 28 September and working towards hosting the NSW Coastal Conference on 5 -7 November. |  |

## 9.13 Delivery Program and Operational Plan - 30 September 2025 Review








| Code   | Program Action  | Comments  | On Target?  |
|--------|---|---|---|
| HE1.2b | Implement Shaw's Bay Coastal Management Plan                            | The CMP development currently on hold. However, planning and design work is occurring for the pedestrian pathway/boardwalk on the western foreshore behind the hotel and reflections caravan park to complete connectivity with the north walk pathway. Discussions are also continuing with NSW Crown Land as to land ownership and management on the western foreshore.   |  |
| HE1.2c | Implement Lake Ainsworth Coastal Management Plan                        | Significant works have occurred at the lake with 14 of the 28 actions implemented and another two commenced. Works will continue as funds and other resourcing becomes available. The Program was certified in 2021 and has a 10-year implementation phase, so we are well on track for full implementation over the 10 years.  |  |
| HE1.2d | Complete and Implement North Creek Coastal Management Plan              | Council in the process of seeking a variation to finalise this grant project and obtain reports on works undertaken so far and all the data that is available. The North Creek CMP is now to be transitioned and incorporated into the Shire wide CMP stage 3 likely to commence next year in 2026.   |  |
| HE3.1e | Pursue design of sand levee and access improvements at Seven Mile Beach | This project is currently on hold until the hazard and coastal risk assessment is completed as part of the Coast and Estuary CMP, which is due December 2025.   |  |
| HE3.1j | Implement Illegal Dumping Strategy                                      | Illegal dumping remains a significant problem across the shire and Council has been able to establish a good benchmark of data using the State Government's RIDonline platform. 52 reports of illegal dumping on public land were reported last quarter. Council is currently actioning the litter prevention aspect of the strategy through an EPA grant which will enable us to develop our litter roadmap which develops an understanding of our cost of litter and establishes a benchmark of data to monitor our success in preventing litter with various projects and actions. |  |

| Code   | Program Action                     | Comments   | On Target?  |
|--------|------------------------------------|--|---|
| HE3.2n | Monitor Seven Mile Beach 4WD usage | <p>Weekly monitoring occurring and non-compliance generally consistent, with a 6% non-compliance rate. Vehicle entry data for the last four years is as follows, including annual figures and quarter one figures.</p> <p>2022/23      1,980 (Q1 - 512)</p> <p>2023/24      1,708 (Q1 - 378)</p> <p>2024/25      1,540 (Q1 - 320)</p> <p>2025/26      400 (Q1)</p> |  |








#### *Strategic Planning*

| Code   | Program Action                               | Comments   | On Target?  |
|--------|--|--|---|
| CC1.3h | Prepare Place and Public Realm Strategy      | Council adopted the Place and Public Realm Framework for exhibition at the July 2025 Council meeting. The document has been placed on exhibition until 10 October 2025. Preliminary work has commenced on the Place and Public Realm Design Manual which is the second phase of this strategy. |    |
| CC2.1a | Support Council initiated volunteer programs | The Gallery team hosted two volunteer events this quarter, including meet and greet in the gallery and mandatory WHS updates and Cyber Security training for all volunteers.   |    |
| CC2.2b | Implement Disability Inclusion Action Plan   | Council has completed the new community green space At Wardell. Improvements include a range of accessible design elements. Work has begun on the Sharpes Beach car park upgrade. This will include a new amenity building with accessible toilets and general access improvements.            |    |
| CC2.2c | Develop an Aboriginal partnership agreement  | An advanced draft of the Partnership Agreement with Jali Local Aboriginal Land Council is near completion and will be reported to Council once approval provided by Jali LALC.   |  |









## 9.13 Delivery Program and Operational Plan - 30 September 2025 Review

| Code   | Program Action   | Comments   | On Target?  |
|--------|--|--|---|
| CC2.3a | Implement the Northern Rivers Community Gallery Creative Action Plan | This quarter saw the successful rollout of the NRCG Creative Action Plan, including a vibrant NAIDOC exhibition and community engagement program. Key operational updates included a gallery-wide data management restructure, WHS emergency plan implementation, and progress toward launching the Ceramics Studio by end of 2025. Additionally, exhibition application processes were streamlined, with 85 submissions assessed for the 2026/27 program. |    |
| CC3.1a | Implement Active Ageing Plan   | Council supported the Community Connections Expo, which aimed to promote local community groups and connect residents to these groups. Older residents had the opportunity to speak with a range of social/recreational and volunteer groups. Council is currently undertaking upgrades to the Ballina Library, which will improve amenities and access for older residents.   |    |
| CC3.2a | Conduct Annual Youth Forum   | A youth forum was held in May this year with over 70 participants from Ballina Shire's five high schools. Council subsequently received a briefing from three participant representatives in June. Staff are investigating options for the next youth forum which will likely be scheduled for a similar time in 2026.   |    |
| CC3.2b | Investigate potential Youth Centre Facility options                  | Investigations into Youth Centre facility options has commenced and a report will be presented to Council shortly.   |    |
| EL1.2a | Prepare management plan for Serpentine/Pioneer Park/Shaws Bay        | Quotes have been received from consultants for the preparation of heritage and archaeological studies for the precinct. A consultant will be engaged in October 2025 and studies will commence shortly after.  |    |
| EL1.2b | Prepare a management plan for Spoonbill Reserve                      | Preliminary community engagement for the master plan will commence in mid-October until mid-November. Engagement will consist of an online engagement 'Your Say' page and two community drop-in sessions onsite and at Epiq Marketplace in late October.   |  |
| HE3.1a | Develop a Master Plan for Treelands Reserve and the Kentwell Centre  | Preliminary investigations have commenced for the master plan. A preliminary options report is scheduled to be presented to Council's November 2025 Ordinary meeting.  |  |

## 9.13 Delivery Program and Operational Plan - 30 September 2025 Review







| Code   | Program Action   | Comments  | On Target?  |
|--------|--|---|---|
| HE3.1b | Implement Wollongbar Strategic Plan - Rezone 5 Smiths Lane to medium density                         | Council endorsed at the August 2025 Ordinary meeting a planning proposal which included an amendment change the zoning at 5 Smiths Lane, Wollongbar to an R3 Medium Density Residential zone. A Gateway Determination has been received for the planning proposal and will be exhibited in October 2025.  |    |
| HE3.1c | Implement Wardell Strategic Plan   | A review of status of the plan's actions was made available to Councillors in the 29 August 2025 Councillor Bulletin.   |    |
| HE3.1d | Implement Alstonville Strategic Plan - Investigate height increase for town centre                   | Council endorsed at the August 2025 Ordinary meeting a planning proposal which included an amendment to Ballina LEP 2012 to increase the maximum building height controls in the Alstonville E1 local centre zone to 10 metres. A Gateway Determination has been received for the planning proposal and will be exhibited in October 2025.  |    |
| HE3.1f | Implement Lennox Head Strategic Plan - Progress strategic Urban Growth Area at Ross Lane             | Discussions have been initiated with landowners within the Strategic Urban Growth Area and a meeting has been organised for early October 2025 to discuss the potential rezoning of the land.   |    |
| HE3.1g | Implement Lennox Head Strategic Plan - Investigate minimum dwelling numbers for medium density sites | At the September 2025 Ordinary meeting, Council endorsed to exhibit amendments to Ballina DCP 2012 to ensure no net loss of dwellings and an increase in density where consolidation of lots is proposed on medium density zoned sites within the Lennox Head village area to the east of Byron Bay Road. The draft DCP amendments will be exhibited in quarter two of this financial year. |    |
| HE3.1h | Review local Strategic Planning Statement to incorporate updated Local Growth Management Strategy    | A review of the Local Strategic Planning Statement (LSPS) is well underway with a draft being endorsed by Council for exhibition at the August 2025 Ordinary meeting. The draft LSPS updates and incorporates the Local Growth Management Strategy. Exhibition is scheduled for 4 weeks over October and November 2025.   |   |
| HE3.2h | Implement Biodiversity Strategy  | Preparation of a Biodiversity DCP chapter is well underway with a Councillor Briefing held in early September. A report on the DCP chapter is scheduled for presentation at the November Council meeting. Mapping of Threatened Ecological Communities continues and is expected to be completed by the end of 2025.  |  |

## 9.13 Delivery Program and Operational Plan - 30 September 2025 Review

| Code   | Program Action  | Comments   | On Target?  |
|--------|---|--|---|
| HE3.2i | Update Vegetation Mapping against State Government classifications  | Consultants have been engaged to undertake validation of threatened ecological community mapping. Stage 1 of the mapping, generally limited to land zoned RU1 Primary Production zone, has been completed. Stage 2 has commenced to map Deferred Matter land and environmentally zoned land. Project expected to be completed by the end of 2025.  |    |
| HE3.2j | Review Biodiversity Controls in the Development Control Plan  | Preparation of a Biodiversity DCP chapter is well underway with a Councillor Briefing held in early September to present key aspects of the chapter. A report on the DCP chapter is scheduled for presentation at the November or December Ordinary Council meeting.   |    |
| HE3.2k | Identify and map Koala habitat  | This project is anticipated to commence in quarter three of this financial year.   |    |
| HE3.2l | Develop guidelines for Groundwater and Hydrological Monitoring Reports required for development proposals | A quote has been requested from a consultant to develop the guidelines, and staff are awaiting a response.   |    |
| HE3.2m | Review Koala Management Strategy  | The review is schedule to commence in Q3 of this financial year.   |    |
| LP1.1a | Implement Housing Strategy including local affordable housing framework                                   | Site layout and housing concept options for the Hutley Drive medium density housing feasibility study were presented to a Cr Briefing on 7 July. Consultants are currently preparing financial analysis of the options and once complete the study will be reported to Council for consideration.  |    |
| LP1.1b | Collaborate with Homes NSW to activate social housing in Ballina Shire                                    | Staff have met regularly throughout the year with Homes NSW with regards to increasing social housing supply on crown land sites including the Ballina Marina Master Plan site and the Treelands Crescent area. The most recent meeting occurred in September which included a site visit to Treelands Crescent which Homes NSW are currently in the process of master planning. Regular meetings between Council staff and Homes NSW will continue. |    |
| LP1.3e | Engage with developer of Cumbalum Urban Release Area B (Kinvara) in development of the precinct           | Development Services have been engaging with the developers of CURA B precinct on their lodgement of a Development Application for Stage 1 development of the precinct.  |  |




## 9.13 Delivery Program and Operational Plan - 30 September 2025 Review

| Code   | Program Action   | Comments   | On Target?  |
|--------|--|--|---|
| LP1.3f | Investigate permissibility of dual occupancies on environmental purpose zoned land                         | At the August Ordinary meeting, Council supported preparation of a Planning Proposal to amend the 1987 LEP to enable dual occupancies (detached) on 7(c) zoned land. A Gateway determination was received from the Department of Planning on 23 September and public exhibition of the proposal will commence in October 2025.     |    |
| LP2.2b | Advocate for the Ballina Marina Master Plan  | Advocacy ongoing. Homes NSW is supportive of the master plan and have made several representations to Transport for NSW (TfNSW) about options to relocate their existing depot located at the site. Briefing provided to Tamara Smith's office in September. Project progression is reliant on State agencies.                     |    |
| LP2.3a | Investigate feasibility of high-density housing in Ballina CBD   | Findings of the Ballina CBD high density residential development study were presented by consultants to Councillors at a briefing on 19 June 2025. The consultants have been further engaged to consider planning control amendments to encourage greater high-density development.  |    |
| LP2.3b | Implement Lennox Head Strategic Plan - Review underground carparking on commercial sites                   | An LEP amendment process is underway to increase the height of buildings permitted in the E1 Local Centre zone in Lennox Head. Once finalised subsequent DCP amendments will be pursued to review car parking requirements for the commercial centre.  |    |
| LP2.3c | Implement Lennox Head Strategic Plan - review floor area and maximum building height for Local Centre zone | Council endorsed a planning proposal which included an amendment to Ballina LEP 2012 to increase the maximum building height controls in the Lennox Head E1 local centre zone to 11 metres. A Gateway Determination has been received for the planning proposal and will be exhibited in October 2025.                             |    |
| LP2.3d | Implement Wardell Town Centre Revitalisation Master Plan   | Planning is underway for the "Connecting to the River" stage of the Wardell Village Centre Revitalisation plan, with a new boardwalk and footpath to connect Sinclair Street to the Wardell War Memorial Hall. Council has secured \$400,000 in funding to support this phase, with design and planning approvals now in progress. |  |





**Civil Services Division*****Assets Management***




| Code   | Program Action                   | Comments                                   | On Target?  |
|--------|----------------------------------|--|---|
| CC1.2a | Review Emergency Management Plan | Review planned for second half of 2025/26. |  |




***Resource Recovery***

| Code   | Program Action  | Comments  | On Target?  |
|--------|---|---|---|
| HE2.2e | Eliminate single use plastic packaging and materials across Council operations. | <p>In response to the Council resolution to prepare and adopt an implementation plan to eliminate single-use plastic packaging and materials across all Council operations, the Resource Recovery team will develop the plan during the second half of the 2025/26 financial year. Council continues to deliver on its established history of delivering public education and engagement initiatives aimed at reducing single-use plastics and promoting waste minimisation. Examples include:</p> <ul style="list-style-type: none"> <li>• Annual participation in Plastic Free July campaigns</li> <li>• The Reduce Single Use business engagement campaign</li> <li>• Plastic Free Party Kits available at Council libraries since 2022</li> <li>• The SUC Free Ballina initiative in partnership with Ballina RSL</li> <li>• Support for reusable food and drink ware at local events such as Love Lennox, Teven Tintenbar Country Fair, and the upcoming Alstonville Wollongbar Fun Run</li> </ul> |  |






*Engineering Works*

| Code   | Program Action   | Comments  | On Target?  |
|--------|--|---|---|
| CC3.3p | Progress pathway from Lennox Head to Byron Bay Road                  | Council has reached agreement with Byron Shire Council to progress the concept design of the pathway that will link the two shires. This project is currently unfunded. A grant application (prepared by Council with a letter of support from Byron Council) under the Get NSW Active program for this project was unsuccessful. We sought feedback on our application and the response from TfNSW indicates applications from each Shire would be preferred if they demonstrate connectivity. The program guidelines do not indicate how councils should manage applications that cross LGA boundaries. We have suggested to Byron Council that both councils make an application in the next round of the program. |    |
| CC3.3q | Progress pathway from Pearces Creek Road to Wollongbar Sports Fields | The concept design of a pathway along Pearces Creek Road to link the remaining section of the pathways to the Wollongbar sports fields was completed in the previous financial year. Cost estimates for the project are completed and Council will continue to look for funding opportunities.  |    |
| CC3.3r | Review Pedestrian Access and Mobility Plan (PAMP) and Bike Plan      | Council has commenced the PAMP and bike plan review process. Since the last review council has received over 200 submissions for new paths. To establish whether the proposed project should take priority over existing scheduled projects, it is necessary to establish a possible rank and weighting against existing PAMP projects.<br><br>A key consideration in this review is the state of our existing path infrastructure. There are several existing footpaths and shared paths that require urgent attention.<br><br>This review will provide recommendations on the balance of capital verse operational spends to mitigate risk.   |    |
| CC3.3s | Implement Pedestrian Access and Mobility Plan (PAMP) and Bike Plan   | The footpath capital works program is approximately 25% complete. Works are now complete at Horizon Drive West Ballina and Stewart Street Lennox Head. Works are underway on the Coopers Close to Byron Street shared path project with this grant project to be completed by March 2026. Several small segments have been reconstructed as part of the renewals package.   |  |


| Code   | Program Action  | Comments   | On Target?  |
|--------|---|--|---|
| EL3.3d | Provide road maintenance intervention actions                           | During the quarter, a total of 6,639 pothole defects were repaired, representing more than triple the long-term quarterly average of approximately 2,150 repairs. This significant increase reflects the ongoing deterioration of road pavements caused by the persistent rainfall pattern earlier in the year. Additionally, 85 Category 2 potholes were repaired, which aligns with expectations given the elevated volume of overall pothole incidents. It is also noted that a higher proportion of Category 1 potholes exceeded the 21-day response timeframe, primarily due to the surge in repair demands and resource constraints.   |  |
| EL3.3e | Deliver annual unsealed rural road maintenance program                  | During the quarter, approximately 22,000 m <sup>2</sup> of gravel road pavement was graded, representing around 7% of the total unsealed road network. While this is below our quarterly maintenance target, progress was made on preparing several unsealed roads for bitumen sealing. Behs Lane and half of Bartletts Road were prepared and funded through the Marine Estate Management Strategy (MEMS) grant. The remaining section of Bartletts Road, along with Cooks Lane, was funded under Council's Capital Works Program. These preparatory works contribute to long-term improvements in road condition and reduce future maintenance demands.  |  |
| HE1.1b | Implement Floodplain Management Plans and undertake Community Education | <p>The "Preparing Australian Communities - Local Stream" funding program has been completed. BMT has completed the flood study update and updated DCP and LEP mapping as part of Strategy 2 of the project. Strategy 3 of the project included installation of additional rainfall gauges the installation of a flood warning system for Tamarind Drive.</p> <p>Council has applied for the next stage of the floodplain management process. The project has three components</p> <ul style="list-style-type: none"> <li>o Update of the Ballina Floodplain Risk Management Plan</li> <li>o Development of a flood Education Program</li> <li>o Development of a Flash Flood Forecast System - Council has received a letter of support from SES</li> </ul> <p>This grant program is expected to be announced in the second quarter. Council is also working alongside the NSW Reconstruction Authority to create educational videos to better explain the complex nature of flooding in the Richmond River catchment.</p> |  |

| Code   | Program Action                                  | Comments   | On Target?  |
|--------|---|--|---|
| HE1.1c | Implement Overland Flood Studies in Urban Areas | A successful grant under the State Floodplain Management Program has been received for overland flood studies for Alstonville, Lennox Head and Wardell. The flood models for the Alstonville and Wardell overland flood studies have been configured, calibrated and verified. The study has now progressed to the third and final stage: identifying flooding issues and proposing and testing mitigation measures. The Lennox Head component of the project is finalising its calibration before progressing to stage 3. The flood model for the Ballina Island and West Ballina Stormwater Master Plan has been configured, calibrated and verified. The study has completed impacts and mitigation measures for potential road raising options. The project is now in the fourth and final stage: identifying flooding issues and proposing and testing mitigation measures. |  |
| HE1.2e | Implement Urban Stormwater Management Plan      | As part of the Local Government recovery fund, storm water projects at Alstonville and West Ballina designs have been undertaken. Construction tender has been finalised for the West Ballina project and multiple Alstonville projects. The storm water project for Wardell was delivered by the contractor as part of the Main Street upgrade project. Funding has been secured for key sites at Daintree Drive and Rutherford Street for investigations and design options. These works will be completed once the Lennox Head Overland flood study is complete. A design has been prepared, and works are set to commence in the second quarter to rectify drainage concerns on Deadmans Creek road Cumbalum.  |  |
| LP1.3h | Develop Car Park Upgrade Program                | Council is in the process of ranking all existing car parks. Similar to our road reconstruction program these car parks will be ranked on the traffic counts, age of seal and ongoing maintenance requirements.  |  |




### *Infrastructure Planning*

| Code   | Program Action   | Comments  | On Target?  |
|--------|--|---|---|
| CC1.3e | Implement Council's Road Safety Plan                                     | Council is awaiting approval and funding from Transport for NSW for 2025-26 proposed Local Government Road Safety projects for 'Bike Safety' (including e-bikes), 'Caravan Safety' and 'Older Road Users/On the Road 65+' (workshops with a focus on driving and retiring from driving, licensing, safe walking, and mobility scooters). An Australian Government Black Spot funding application is being prepared for Hill Street / Brighton Street, East Ballina. |  |
| HE3.3a | Review Car Parking Developer Contributions Plan                          | This review and update has commenced with a planning consultant appointed to assist the project.  |  |
| HE3.3b | Review Roads Developer Contributions Plan                                | The new traffic network model is being built with testing and calibration underway. The model is required to inform the new version of the Roads Contribution Plan.   |  |
| HE3.3c | Review Open Spaces and Community Facilities Developer Contributions Plan | This review and update has commenced with a planning consultant appointed to assist the project.  |  |
| HE3.3e | Review Cumbalum Urban Release Area Precinct A Contributions Plan         | The CURA A precinct plan is operating satisfactorily but will require review to update infrastructure costs. This forms part of the other contribution plan reviews.  |  |








### *Project Management Office*

| Code   | Program Action   | Comments  | On Target?  |
|--------|--|---|---|
| LP1.3a | Progress delivery of Hutley Drive - Middle to southern section | Concurrence approval provided by NSW Planning, Fisheries and NSW Heritage. OEH response outstanding.<br><br>Finalisation of landscaping plan underway. Implementation of the vegetation management plan has commenced with the tender for a contractor to implement the offset planting under assessment. |  |

## 9.13 Delivery Program and Operational Plan - 30 September 2025 Review

| Code   | Program Action  | Comments   | On Target?  |
|--------|---|--|---|
| LP1.3b | Progress River Street Dual Laning                                       | <p>Tender resolved to be awarded, with scope and funding sources determined for both Canal and Fishery Creek Bridge at the September Ordinary meeting.</p> <p>Letter of Award expected to be issued in October.</p> <p>Review of Environmental Factors (REF) approved and determined in September. Early works to relocate the water, recycled water and communication assets complete.</p> <p>Land acquisition with Crown forecast to be complete in October. Major construction to commence in January 2026 and conclude mid-2027.</p> |  |
| LP1.3c | Progress Tamarind Drive Dual Laning                                     | <p>Tender resolved to be awarded, with scope and funding sources determined for both Canal and Fishery Creek Bridge at the September Ordinary meeting.</p> <p>Letter of Award expected to be issued in October.</p> <p>Review of Environmental Factors (REF) approved and determined in September.</p> <p>Additional geotechnical investigations underway. Land acquisition with Crown forecast to be complete in October.</p> <p>Major construction to commence in January 2026 and conclude mid-2027.</p>                              |  |
| LP1.3d | Progress design and approvals for North Creek Road Bridge reinstatement | <p>Concept Design and Environmental/Heritage/Planning Optimisation completed. Final plans and reports for "Concept Design and Environmental/Heritage/Planning Optimisation" released for Public Exhibition in September.</p> <p>Outcomes of the public exhibition will be presented at upcoming Council meeting. Latest cost estimate \$80m.</p>   |  |

### *Water and Wastewater*




| Code   | Program Action  | Comments   | On Target?  |
|--------|---|--|---|
| HE2.1a | Improve water and wastewater quality data                         | A project to merge existing water and wastewater GIS data into a standardised (ADAC) format is underway. This will greatly improve the quality of asset information and spatial data.  |    |
| HE2.1b | Provide recycled water to dual reticulated properties             | 31 properties connected to the recycled water network during the quarter.  |    |
| HE2.1h | Achieve strategic planning assurance                              | Current focus towards this goal is to complete master plans for our Wastewater Treatment Plants. The master plan for Lennox Head WWTP project has commenced and the scope of works for the Alstonville WWTP master plan has been developed, ready for review by DCCEEW.  |    |
| HE2.1i | Implement Water Loss Reduction Program                            | Council again participated in the DCCEEW leak detection program. A program of works to address 95 identified leaks has been prepared and staff will now focus on these leaks. The non-revenue water calculation for the quarter is 10.7%. This is an annualised result. This is an increase on the previous quarter due to issues with our recycled water production requiring potable water to be used as a top up in that network. |    |
| HE2.1k | Recycled Water Master Plan review                                 | Review of the Master Plan for Lennox Head Recycled Water Treatment Plant has commenced with workshops held between staff and the consultant. Current and future inflow to the plant and expected recycled water to be available for distribution are factored into the analysis.   |    |
| HE2.1l | Supply recycled water from the Ballina Wastewater Treatment Plant | During the last quarter the replacement of the membranes at the treatment plant was completed. We now move to a period of performance monitoring and data gathering for the plant to prove consistent water quality can be achieved, before making an application to DCCEEW for approval to supply recycled water from the plant.  |    |
| HE3.2f | Implement Trade Waste Management Program                          | Currently 380 active trade waste businesses in the register of trade waste customers. 318 (84%) are operating with a valid approval; 15 (4%) have an expired approval or an approval that is being reviewed, and the remaining 34 (9%) are operating with no approval. Focus is on reviewing Trade Waste approvals and agreements for high-risk dischargers.   |  |









**Service Delivery Indicators  
to 30 September 2025**

**Corporate and Community Division*****Commercial Services (Airport)***

| Service Delivery Indicator                      | 21/22       | 22/23       | 23/24       | 24/25       | 2025/26 Indicator | 2025/26 Sept | On Target Y/N   | Comments  |
|---|-------------|-------------|-------------|-------------|-------------------|--------------|---|---|
| Number of passengers for Airport (# pa)         | 527,600     | 632,500     | 620,400     | 611,000     | > 600,000         | 596,600      |  | Passenger numbers are expected to pick up with the return of QantasLink overnight services. |
| Operating revenue for Airport (\$ pa)           | \$7,025,000 | \$8,821,700 | \$8,887,000 | \$9,438,000 | >\$10,000,000     | \$2,570,000  |  |   |
| Operating surplus for Airport (>30% of revenue) | 44%         | 29%         | 24%         | 25%         | > 30%             | 37%          |  |   |






***Commercial Services (Property)***

| Service Delivery Indicator   | 21/22       | 22/23       | 23/24       | 24/25       | 2025/26 Indicator | 2025/26 Sept | On Target Y/N   | Comments  |
|--|-------------|-------------|-------------|-------------|-------------------|--------------|---|---|
| Maximise revenue generated from Councils commercial properties (\$ pa)                     | \$2,488,500 | \$2,573,500 | \$2,576,000 | \$2,649,000 | > \$2,500,000     | \$1,173,000  |    | Figures reflect adjustments made for the 2024/25 year.  |
| Minimise vacancy rate for Council owned commercial properties (%)                          | 0%          | 0%          | 0%          | 0%          | < 10%             | 0%           |   | No vacancies to report.   |
| Monitor capital works to ensure completed on time and within budget (within 20% of budget) | 121%        | 50%         | 92%         | 60%         | ≥ 80%<br>≤ 120%   | 13%          |  | Payment of developer contributions on Russellton Industrial Estate will significantly increase expenditure. |
| Operating revenue for Flat Rock Tent Park (\$ pa)  | \$369,400   | \$554,600   | \$571,000   | \$538,000   | > \$600,000       | \$164,800    |  | Favourable weather conditions have been experienced in the first quarter.                                   |

***Communications and Customer Service***

| Service Delivery Indicator   | 21/22       | 22/23      | 23/24       | 24/25       | 2025/26 Indicator | 2025/26 Sept | On Target Y/N   | Comments   |
|--|-------------|------------|-------------|-------------|-------------------|--------------|---|--|
| Comply with customer service standards for management of complaints within 15 days (%) | 82%         | 81%        | 85%         | 88%         | > 80%             | 94%          |    | A total of 18 complaints received in the first quarter, with 94% responded to within the timeframe.  |
| Enquiries to Visitor Information Centre (# pa)   | 33,000      | 33,200     | 41,400      | 35,200      | > 35,000          | 9,500        |    | Enquiries remain strong, supported by destination marketing. Refreshed merchandise and mobile library presence on weekends have boosted foot traffic. Volunteers continue airport meet-and-greet services. |
| Lennox Head Community Hall (Hutley Drive) (Target 15% > 800 hrs p.a.)                  | N/A         | N/A        | N/A         | 733         | > 800             | 202          |    | Bookings are on track, with continued regular use of the multi-purpose room and commercial kitchen. Promotion is ongoing to raise the profile and availability of this facility.                           |
| Minimise operating deficit for Community Facilities (excluding depreciation) (\$ pa)   | \$(419,600) | \$(76,900) | \$(293,000) | \$(259,000) | < \$(380,000)     | \$(99,800)   |    | On track to adhere to annual target. Community Facilities team will continue to minimise expenditure and attract bookings and events across all community facilities.                                      |
| Number of bookings for Northlakes Community Centre (20% = 1,000hrs p.a.)               | N/A         | N/A        | N/A         | 1,308       | > 1,000           | 6,311        |  | Bookings are above target, maintaining a reputation for affordability and versatility. Regular users include meeting groups, craft activities, and other local programs.                                   |
| Number of attendees at library programs (# pa)   | 8,500       | 12,100     | 20,400      | 18,800      | > 20,000          | 5,200        |  | Program attendance is on track to meet the annual target.  |

## 9.13 Delivery Program and Operational Plan - 30 September 2025 Review

| Service Delivery Indicator  | 21/22 | 22/23 | 23/24 | 24/25 | 2025/26 Indicator | 2025/26 Sept | On Target Y/N   | Comments   |
|---|-------|-------|-------|-------|-------------------|--------------|---|--|
| Number of bookings for the Ballina Indoor Sports Centre Courts (57% = 4,000hrs p.a.)        | 2,540 | 3,816 | 4,109 | 4,720 | > 4,000           | 1,384        |    | Usage is high, driven by regular activities such as pickleball, basketball, netball, and futsal, as well as emerging sports like walking football and programs for seniors. The strong demand reflects effective collaboration with hirers to maximise space use. Regular stakeholder meetings are held at the start of each school term to ensure clear communication among all user groups |
| Number of bookings for the Ballina Indoor Sports Centre Meeting Rooms (55% = 2,400hrs p.a.) | 1,522 | 2,561 | 1,912 | 2,223 | > 2,400           | 939          |    | Bookings have increased, attributed to the temporary pop-up library operating from the BISC during the Ballina Library refurbishment works.  |
| Number of bookings for the Ballina Surf Club (40% = 2,500hrs pa)                            | 5,104 | 3,531 | 2,641 | 2,560 | > 2,500           | 709          |    | Bookings are on track to meet the annual target. The team is actively engaging new users and promoting alternative uses, including hosting HSC trial and final exams for a local school.   |
| Number of bookings for the Kentwell Centre (25% = 5,000 hrs pa)                             | 5,540 | 6,884 | 6,846 | 4,950 | > 5,000           | 861          |   | Bookings decreased following the removal of the 50% discount for government agencies, with Department Community and Justice (DCJ) reducing use of the interview rooms.   |
| Number of bookings for the Lennox Head Cultural Centre - Auditorium (25% = 700 hrs pa)      | 587   | 1,406 | 699   | 633   | ≥ 700             | 139          |  | Bookings are below target, reflecting the quieter winter period, but are expected to increase with upcoming end-of-year concerts, graduations, and larger events.  |




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## 9.13 Delivery Program and Operational Plan - 30 September 2025 Review



| Service Delivery Indicator   | 21/22   | 22/23    | 23/24   | 24/25   | 2025/26 Indicator | 2025/26 Sept | On Target Y/N   | Comments   |
|--|---------|----------|---------|---------|-------------------|--------------|---|--|
| Number of bookings for the Lennox Head Cultural Centre Meeting Rooms (45% = 6,500hrs pa) | 5,396   | 9,422    | 8,298   | 7,655   | > 6,500           | 1,619        |    | Bookings are on target and expected to increase in the warmer months, with strong interest for regular users.  |
| Number of bookings for the Richmond Room (30% = 1,400hrs pa)                             | 2,092   | 2,839    | 1,530   | 1,970   | > 1,400           | 369          |    | Bookings remain on track, with increased use to accommodate Ballina Library programs during refurbishment, alongside regular users.  |
| Number of enquiries at the library (door count # pa)                                     | N/A     | N/A      | 187,800 | 170,000 | > 170,000         | 35,800       |    | Door counter lower due to Ballina Library refurbishment with services scaled back and delivered via pop-up and mobile library. Numbers expected to increase once the refurbished Ballina library reopens in November 2025.     |
| Number of grant applications submitted (total Council) (#)                               | 23      | 30       | 29      | 31      | > 30              | 2            |    | Two applications lodged (EPA Joint Procurement, Australia Day). Below benchmark due to timing of major grant rounds, with more expected in coming quarters.  |
| Number of visits to Council website (#)  | 660,200 | 489,0000 | 521,000 | 619,300 | > 550,000         | 158,000      |   | Visits to Council website have been stable this quarter, rising slightly by 1.5% on the previous quarter. Active users have grown by 5.6% to 48,000, demonstrating increasing utilisation of the redesigned/refreshed website. |
| Number of visits to tourism website (# pa)   | 105,000 | 120,000  | 135,000 | 142,700 | > 120,000         | 25,800       |  | Website visits are down due to link redirects during the build and transition to the new Discover Ballina website. Numbers are expected to increase following the site's full rollout.   |

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## 9.13 Delivery Program and Operational Plan - 30 September 2025 Review

| Service Delivery Indicator   | 21/22   | 22/23   | 23/24   | 24/25   | 2025/26 Indicator | 2025/26 Sept | On Target Y/N   | Comments  |
|--|---------|---------|---------|---------|-------------------|--------------|---|---|
| Percentage of customer requests dealt with effectively and promptly (% within allocated timeframe) | N/A     | N/A     | 91%     | 89%     | > 90%             | 93%          |  | Received 3,315 requests in quarter one, a 5% increase on the same period last year, with 3,070 actioned within service delivery timeframes.   |
| Proportion of satisfied visitors to Ballina Visitor Information Centre (%)                         | 98%     | 100%    | 99%     | 100%    | > 98%             | 98%          |  | Visitor satisfaction remains high, with positive feedback highlighting friendly staff, helpful maps, and quality merchandise.   |
| Total library loans (# pa)   | 238,000 | 333,000 | 353,000 | 356,000 | > 330,000         | 81,100       |  | Loans are trending a little below target as Ballina Library is operating in a pop-up location. Numbers are expected to increase once the refurbished Ballina Library reopens in November. |
| Total library membership for Ballina Shire (excluding inactive for three years) (#)                | 21,300  | 19,700  | 19,400  | 19,500  | > 19,300          | 23,000       |  | Membership is above target.   |


### *Facilities Management*

| Service Delivery Indicator  | 21/22       | 22/23       | 23/24       | 24/25       | 2025/26 Indicator | 2025/26 Sept | On Target Y/N   | Comments  |
|---|-------------|-------------|-------------|-------------|-------------------|--------------|---|---|
| Increase renewable energy generated on Council sites (kW pa)                        | 956         | 1,120       | 1,153       | 1,153       | > 1,200           | 1,191        |  | Significant periods of overcast weather conditions impact the generating capacity |
| Maximise operating surplus from fleet operations (excluding depreciation) (\$ p.a.) | \$2,300,000 | \$1,997,200 | \$1,532,000 | \$2,156,000 | > \$2,100,000     | \$166,000    |  | Significant number of annual expenses in first quarter. On track to make budget.  |


## 9.13 Delivery Program and Operational Plan - 30 September 2025 Review

| Service Delivery Indicator   | 21/22       | 22/23       | 23/24       | 24/25       | 2025/26 Indicator | 2025/26 Sept | On Target Y/N   | Comments   |
|--|-------------|-------------|-------------|-------------|-------------------|--------------|---|--|
| Minimise light fleet greenhouse gas (CO2) emissions (av. grams per km)                               | 192         | 191         | 197         | 195         | < 200             | 195          |  |  |
| Minimise operating deficit for the swimming pools (excluding depreciation and loan interest) (\$ pa) | \$(308,000) | \$(287,000) | \$(259,000) | \$(488,000) | < (\$510,000)     | \$(171,000)  |  | Significant maintenance expenditure incurred on Ballina Memorial Pool in first three months of 2025/26.                                      |
| Number of swimming pool patrons (# per annum)  | 228,000     | 272,000     | 279,000     | 263,0100    | > 260,000         | 34,600       |  | Alstonville closed for July. Admissions down as compared to 2024/25, possibly due to extended periods of wet weather during July and August. |
| Reduce CO2 emissions from Council's built assets (# tonnes)  | 8,428       | 7,385       | 9,450       | 7,630       | < 9,000           | 2,040        |  |  |
| Reduce the energy consumption from Council's built assets (MWh)                                      | 9,915       | 9,348       | 9,675       | 9,572       | < 10,000          | 2,690        |  | 2.69MWhrs represents a 4% increase in electricity consumption over the same period last year. Winter quarter higher usage.                   |


### *Financial Services*

| Service Delivery Indicator   | 21/22 | 22/23 | 23/24 | 24/25 | 2025/26 Indicator | 2025/26 Sept | On Target Y/N   | Comments |
|--|-------|-------|-------|-------|-------------------|--------------|---|----------|
| Investment returns greater than 90-day bank bill rate (# basis points above benchmark) | 31    | 5     | 76    | 92    | > 50              | 90           |  |          |

## 9.13 Delivery Program and Operational Plan - 30 September 2025 Review


| Service Delivery Indicator                                | 21/22   | 22/23     | 23/24     | 24/25   | 2025/26 Indicator | 2025/26 Sept | On Target Y/N   | Comments  |
|---|---------|-----------|-----------|---------|-------------------|--------------|---|---|
| Minimise the value of store stock control bin errors (\$) | \$5,860 | \$(4,167) | \$(9,121) | \$(677) | < \$500           | \$2,500      |  | A cyclical stocktake was completed during September 2025, and the overall net write-on of \$2,500. There were two items of higher value with more in stock when counted than what was recorded in the system. It is believed that these items had been physically returned to stock, when not required, without the corresponding entry in the system. This was offset by some small variances on nine stock items. |

### *Governance*






| Service Delivery Indicator        | 21/22 | 22/23 | 23/24 | 24/25 | 2025/26 Indicator | 2025/26 Sept | On Target Y/N  | Comments   |
|-----------------------------------|-------|-------|-------|-------|-------------------|--------------|--|--|
| Number of insurance claims (# pa) | 24    | 19    | 31    | 28    | < 30              | 6            |  | Claims being managed effectively in conjunction with Council's insurer. Quarterly Internal Risk Management Group meetings to discuss insurance claim numbers / types etc to proactively identify operational areas that may need to be reviewed to minimise risk of any common causes of claims. Last meeting 12 August 2025. Next meeting scheduled for 11 November 2025. |










### Information Services

| Service Delivery Indicator   | 21/22 | 22/23 | 23/24 | 24/25 | 2025/26 Indicator | 2025/26 Sept | On Target Y/N   | Comments  |
|--|-------|-------|-------|-------|-------------------|--------------|---|---|
| Percentage of employee requests for technology assistance addressed within one working day (%) | 81%   | 81%   | 80%   | 77%   | > 85%             | 73%          |  | 34% increase in support requests in this quarter. |


### People and Culture

| Service Delivery Indicator  | 21/22  | 22/23 | 23/24 | 24/25 | 2025/26 Indicator | 2025/26 Sept | On Target Y/N   | Comments  |
|---|--------|-------|-------|-------|-------------------|--------------|---|---|
| Average number of days sick leave per employee (# days pa)          | 9.80   | 9     | 10    | 9     | < 10              | 9            |    | Annualised  |
| Hours of lost time due to workers' compensation claims (# hours pa) | 781    | 593   | 389   | 2,704 | < 1,000           | 889          |    | Six claims for the quarter – majority for medical treatment only.                         |
| Number of workers' compensation claims (# pa)                       | 18     | 15    | 23    | 21    | < 20              | 6            |    | Six claims for the quarter.   |
| Percentage of staff turnover per year (%)                           | 12%    | 17%   | 13%   | 13%   | < 15%             | 14%          |  | Annualised  |
| Percentage of staff undertaking formal training per year (%)        | 94.00% | 96%   | 89%   | 97%   | > 80%             | 57%          |  | This is the first quarter; training is scheduled on an ongoing basis throughout the year. |





**Planning and Environmental Health Division*****Development Services***

| Service Delivery Indicator   | 21/22 | 22/23 | 23/24 | 24/25 | 2025/26 Indicator | 2025/26 Sept | On Target Y/N   | Comments   |
|--|-------|-------|-------|-------|-------------------|--------------|---|--|
| Determine Development Applications within 105 days (including modifications) (average days)          | 108   | 172   | 177   | 138   | ≤ 105             | 61           |    | 110 development applications (including modifications) determined in this period with an average determination time of 61 days.              |
| Development application reviews completed within 7 days to comply with Ministerial Expectation Order | N/A   | N/A   | N/A   | N/A   | ≤ 7               | 5            |    | Average time to complete the adequacy review of all submitted development applications during this period was 5 days.                        |
| Number of Section 68 Approvals issued for plumbing and drainage work (# pa)                          | 464   | 498   | 320   | 288   | > 450             | 76           |    | In line with a reduced number of new development applications.   |
| Percentage of building information certificates determined within 30 working days (%)                | 77%   | 43%   | 34%   | 34%   | > 90%             | 38%          |    | This figure reflects the increased volume of unauthorised development and construction works and the complexity in resolving these matters.  |
| Percentage of complying development certificates issued within 10 working days (%)                   | 40%   | 0%    | 87%   | 42%   | > 80%             | 67%          |    | Section's focus at present has been on the Minister's Order of Expectations around assessment and determination of development applications. |
| Percentage of construction certificates issued by Council (% of market)                              | 42%   | 30%   | 31%   | 26%   | > 30%             | 25%          |  | This figure has been at around this % in recent years.   |
| Percentage of DA applications determined under delegated authority (%)                               | 99%   | 99%   | 98%   | 98%   | > 95%             | 99%          |  | Remains high.  |

## 9.13 Delivery Program and Operational Plan - 30 September 2025 Review

| Service Delivery Indicator  | 21/22 | 22/23 | 23/24 | 24/25 | 2025/26 Indicator | 2025/26 Sept | On Target Y/N   | Comments |
|---|-------|-------|-------|-------|-------------------|--------------|---|----------|
| Percentage of Section 10.7 certificates issued within seven days of receipt (%) | 95%   | 94%   | 96%   | 94%   | > 90%             | 97%          |  |          |






### *Open Spaces*

| Service Delivery Indicator   | 21/22 | 22/23 | 23/24 | 24/25 | 2025/26 Indicator | 2025/26 Sept | On Target Y/N   | Comments   |
|--|-------|-------|-------|-------|-------------------|--------------|---|--|
| Monitor capital works to ensure completed on time and within budget (within 20% of budget) | 89%   | 70%   | 71%   | 82%   | ≥ 80%<br>≤ 120%   | 18%          |  | Ballina Pump Track and Sharpes Beach Car Park well advanced.     |
| Monitor operating budgets to comply with approved funding (within 5% of budget)            | 96%   | 108%  | 107%  | 108%  | ≥ 95%<br>≤ 105%   | 25%          |  | Trending high for the year based on historical movements         |
| Number of events approved by Council (#)   | 15    | 22    | 80    | 89    | > 40              | 31           |  | Busy first quarter   |
| Number of filming approvals in accordance with NSW Filming Protocol (# pa)                 | 4     | 10    | 43    | 48    | > 20              | 4            |  | Based on timing of previous years approvals, should make target. |

*Public and Environmental Health*




| Service Delivery Indicator  | 21/22 | 22/23 | 23/24 | 24/25 | 2025/26 Indicator | 2025/26 Sept | On Target Y/N   | Comments  |
|---|-------|-------|-------|-------|-------------------|--------------|---|---|
| Seven Mile Beach 4WD permits and trip numbers monitored                                       |       | 1,980 | 1,708 | 1,540 | <1,700            | 400          |    | 6% noncompliance and fines issued.  |
| High risk commercial premises audited (> 2 p.a.)  | 25    | 21    | 22    | 5     | ≥ 2               | 0            |    | New inspection program commenced, and inspections will be completed in following quarters |
| Non-compliance with National Health and Medical Research Council drinking water standards (#) | 1     | 0     | 0     | 0     | = 0               | 0            |    |   |
| Number of high-risk school zones patrolled (# pa)   | 70    | 68    | 60    | 298   | > 36              | 75           |    |   |
| Number of On-Site Sewage Mgmt (OSSM) Systems - Approvals to Install issued (# pa)             | 69    | 72    | 65    | 52    | > 50              | 7            |    |   |
| Number of On-Site Sewage Mgmt (OSSM) Systems - Approvals to Operate issued (# pa)             | 299   | 202   | 135   | 163   | > 150             | 34           |    |   |
| Number of On-Site Sewage Mgmt (OSSM) Systems inspected per annum (# pa)                       | 109   | 298   | 304   | 123   | > 200             | 14           |  |   |
| Percentage of barking dog complaints responded to within seven days (%)                       | 98%   | 96%   | 97%   | 99%   | = 100%            | 98%          |  |   |

## 9.13 Delivery Program and Operational Plan - 30 September 2025 Review




| Service Delivery Indicator  | 21/22 | 22/23 | 23/24 | 24/25 | 2025/26 Indicator | 2025/26 Sept | On Target Y/N   | Comments   |
|---|-------|-------|-------|-------|-------------------|--------------|---|--|
| Percentage of drinking water sites monitored per week (%)   | 100%  | 100%  | 100%  | 100%  | = 100%            | 99%          |    | All drinking water sampling sites were monitored except for Whites Lane, Alstonville. This site has not been monitored for two months as construction is currently being undertaken at the site.   |
| Percentage of food premises audited per year (%)  | 79%   | 100%  | 100%  | 80%   | = 100%            | 3%           |    | Program is currently behind schedule due to resourcing limitations. An officer has been on extended leave for over five months and recruitment efforts for a casual officer to assist with program has been unsuccessful. 48 inspections were completed last quarter, but these inspections were for the 2024/25 period. 8 new inspections completed for 25/26 period. |
| Percentage of public pools (as defined in the Public Health Act) monitored for water quality (% pa) | 80%   | 100%  | 100%  | 100%  | = 100%            | 40%          |    |  |
| Percentage of reported dog attacks responded to within 48 hours (%)                                 | 96%   | 98%   | 99%   | 98%   | = 100%            | 100%         |    |  |
| Percentage of semi-public pools monitored for water quality (% pa)                                  | 60%   | 100%  | 100%  | 100%  | ≥ 33%             | 8%           |  |  |

## 9.13 Delivery Program and Operational Plan - 30 September 2025 Review



### *Strategic Planning*

| Service Delivery Indicator  | 21/22     | 22/23       | 23/24       | 24/25       | 2025/26 Indicator | 2025/26 Sept | On Target Y/N   | Comments                                     |
|---|-----------|-------------|-------------|-------------|-------------------|--------------|---|--|
| Level of engagement to Northern Rivers Community Gallery online platforms (# pa)      | 23,371    | 33,971      | 373,000     | 514,000     | > 340,000         | 219,600      |  | Includes 71,000 Facebook hits first quarter. |
| Minimise operating deficit for the Community Gallery (excluding depreciation) (\$ pa) | \$264,000 | \$(270,500) | \$(310,000) | \$(371,000) | <(\$370,000)      | \$(81,200)   |  |  |
| Number of visitors to the Northern Rivers Community Gallery (# pa)                    | 8,010     | 11,677      | 15,100      | 13,300      | > 15,000          | 3,800        |  |  |


**Civil Services Division***Resource Recovery*

| Service Delivery Indicator  | 21/22 | 22/23 | 23/24 | 24/25 | 2025/26 Indicator | 2025/26 Sept | On Target Y/N   | Comments   |
|---|-------|-------|-------|-------|-------------------|--------------|---|--|
| Increase kerbside recycling diversion rates (%)                                   | 60%   | 58%   | 57%   | 55%   | > 59%             | 55%          |  | Seasonal fluctuations in kerbside organics volumes during winter skew the diversion rate lower for this period. The collection service changes to the rural 2-bin collection service commence 13 October 2025. |
| Reduce missed kerbside bin services (# per month)                                 | 17    | 8     | 8     | 9     | < 27              | 9            |  |  |
| 100% compliance licence reports for waste submitted within 30 days of quarter (%) | 100%  | 100%  | 100%  | 100%  | = 100%            | 100%         |  |  |


*Engineering Works*

| Service Delivery Indicator  | 21/22       | 22/23       | 23/24       | 24/25       | 2025/26 Indicator | 2025/26 Sept | On Target Y/N   | Comments  |
|---|-------------|-------------|-------------|-------------|-------------------|--------------|---|---|
| Minimise operating deficit for the Burns Point Ferry (excluding depreciation) (\$ pa) | \$(460,500) | \$(442,000) | \$(532,000) | \$(429,000) | <\$(510,000)      | \$(4,100)    |   | The ferry has been tracking well for the first quarter. The slip is booked in for late October.   |
| Monitor capital works to ensure completed on time (within 20% of budget)              | 80%         | 95%         | 82%         | 75%         | ≥ 80%<br>≤ 120%   | 4%           |  | A significant component of the program is allocated to the bridge duplication projects. The heavy patching and reseal program is underway and will result in large second quarter spends. |




## 9.13 Delivery Program and Operational Plan - 30 September 2025 Review

| Service Delivery Indicator  | 21/22 | 22/23 | 23/24 | 24/25 | 2025/26 Indicator | 2025/26 Sept | On Target Y/N   | Comments   |
|---|-------|-------|-------|-------|-------------------|--------------|---|--|
| Monitor operating budgets to comply with approved funding (within 5% of budget) | 90%   | 985   | 98%   | 97%   | ≥ 95%<br>≤ 105%   | 25%          |  | Currently operating within expected operational budget parameters, noting increased expenditure continues with costs associated with managing hazardous trees in the urban environment |

### *Infrastructure Planning*

| Service Delivery Indicator   | 21/22 | 22/23 | 23/24 | 24/25 | 2025/26 Indicator | 2025/26 Sept | On Target Y/N   | Comments |
|--|-------|-------|-------|-------|-------------------|--------------|---|----------|
| Percentage of development application referrals completed within 21 days (%) | 70%   | 76%   | 64%   | 65%   | > 70%             | 83%          |  |          |








### *Water and Wastewater*

| Service Delivery Indicator   | 21/22 | 22/23 | 23/24 | 24/25 | 2025/26 Indicator | 2025/26 Sept | On Target Y/N   | Comments |
|--|-------|-------|-------|-------|-------------------|--------------|---|----------|
| 100% compliance licence reports for water and wastewater submitted within 30 days of quarter (%) | 100%  | 100%  | 100%  | 100%  | = 100%            | 100%         |    |          |
| Average water consumption per residential connection (# kl/pa)                                   | 148   | 139   | 153   | 136   | < 160             | 133          |  |          |
| Level of compliance with Environmental Protection Licence Concentration Limits (%)               | 98%   | 97%   | 100%  | 99%   | = 100%            | 100%         |  |          |







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## 9.13 Delivery Program and Operational Plan - 30 September 2025 Review

| Service Delivery Indicator  | 21/22 | 22/23 | 23/24 | 24/25 | 2025/26 Indicator | 2025/26 Sept | On Target Y/N   | Comments   |
|---|-------|-------|-------|-------|-------------------|--------------|---|--|
| Maximise percentage of Recycled Water Reticulation Monitoring Compliance in Ballina and Lennox Head (Chemical and Physical) (% with AGWR) | 100%  | 98%   | 100%  | 98%   | = 100%            | 100%         |    |  |
| Maximise percentage of Recycled Water Reticulation Monitoring Compliance in Ballina and Lennox Head (Microbial) (% with AGWR)             | 99%   | 100%  | 100%  | 100%  | = 100%            | 100%         |    |  |
| Minimise number of notifiable pollution incidents triggering formal regulatory response (#)   | 6     | 0     | 6     | 1     | = 0               | 1            |    | One reportable incident at Ballina where the storm pond overflowed because of wet weather and an extended power outage.  |
| Minimise number of notifiable Recycled Water Health Incidents at the Wastewater Treatment Plants (#)                                      | 1     | 0     | 0     | 0     | = 0               | 0            |    |  |
| Minimise the Volume of Unaccounted Water by replacing old Water Meters  | N/A   | N/A   | N/A   | N/A   | > 4%              | 1%           |    | Actual result is 1.39% for the quarter. This is above target to achieve minimum 4% water meter replacements by year end. |
| Monitor capital works to ensure completed on time and within budget (within 20% of budget)  | 62%   | 79%   | 80%   | 81%   | ≥ 80%<br>≤ 120%   | 9%           |  | Target is for the full year. Result is within tolerance.   |
| Monitor operating budgets to comply with approved funding (within 5% of budget)   | 95%   | 95%   | 90%   | 99%   | ≥ 95%<br>≤ 105%   | 26%          |  | Target is for the full year. Result is on track for the first quarter for water operating budget.                        |

## 9.13 Delivery Program and Operational Plan - 30 September 2025 Review

| Service Delivery Indicator  | 21/22 | 22/23 | 23/24 | 24/25 | 2025/26 Indicator | 2025/26 Sept | On Target Y/N   | Comments                                      |
|---|-------|-------|-------|-------|-------------------|--------------|---|---|
| Number of unplanned water supply interruptions greater than four hours (#)                            | 4     | 0     | 0     | 0     | = 0               | 0            |  |   |
| Percentage of drinking water reticulation monitoring compliance with ADWG (Chemical and Physical) (%) | 100%  | 100%  | 100%  | 100%  | = 100%            | 100%         |  |   |
| Percentage of drinking water reticulation monitoring compliance with ADWG (Microbial) (%)             | 100%  | 100%  | 100%  | 100%  | = 100%            | 100%         |  |   |
| Percentage of fire hydrants inspected per annum (%)   | 42%   | 44%   | 36%   | 40%   | > 50%             | 11%          |  | Target is cumulative for the year.            |
| Recycled water during dry weather (% ADWF)  | 13%   | 9%    | 3%    | 4%    | > 10%             | 6%           |  | Result is consistent with historical results. |
| Reduce water main breaks (# per 30km of main)   | 1     | 0     | 1     | 0     | < 1               | 0            |  | Actual result for the quarter was 0.43.       |

| Operational Plan Review<br>Capital Expenditure - Planning and Environmental Health Division - 2025/26<br>30-September-2025 |   |               |                           |                |                     |                |                  |                    |            |                  |              |          |  |
|--|---|---------------|---------------------------|----------------|---------------------|----------------|------------------|--------------------|------------|------------------|--------------|----------|--|
| Reference  | Project Description                         | Project Value | Original 2025/26 Estimate | Carry Forwards | Approved Variations | New Variations | 2025/26 Estimate | Expended This Year | % Expended | Design / Consent | Construction |          | Status   |
|  |   |               |                           |                |                     |                |                  |                    |            |                  | Commence     | Complete |  |
|  | Open Spaces - Equipment and Embellishment   |               |                           |                |                     |                |                  |                    |            |                  |              |          |  |
| 746  | Crown Reserve Improvements                  | 54,000        | 54,000                    |                |                     |                | 54,000           | 0                  | 0          | N/A              | Ongoing      | Ongoing  |  |
| 940  | Meldrum Park, Ballina                       | 170,000       | 170,000                   |                |                     |                | 170,000          | 0                  | 0          | Feb-26           | Apr-26       | Jun-26   |  |
| 1722   | Ballina Pump Track                          | 1,800,000     | 1,200,000                 | (9,000)        | 180,000             |                | 1,371,000        | 681,700            | 50         | Complete         | Apr-25       | Nov-25   | Stronger Country Communities Fund - Round 5 - \$734,000                      |
| 1729   | Sharpes Beach Master Plan                   | 2,350,000     | 1,300,000                 | (35,000)       | 1,000,000           |                | 2,265,000        | 628,700            | 28         | Complete         | Aug-25       | Dec-25   | Regional Tourism Activation Fund Grant - \$1,050,000                         |
| 1843   | Park Shelters and Playground - Improvements | 65,000        | 65,000                    |                |                     |                | 65,000           | 7,600              | 12         | N/A              | Jul-25       | Jun-26   |  |
| 1896   | Kingsford Smith Crown Reserve - Revetment   | 940,000       |                           | 0              |                     |                | 0                | 21,200             | 100        | Complete         | Complete     | Complete | Grant funded - Seeking additional grant funds                                |
| 1943   | Prospect Park, Ballina                      | 150,000       | 150,000                   |                |                     |                | 150,000          | 0                  | 0          | Feb-26           | Apr-26       | Jun-26   |  |
| 1947   | Alstonville Creek Restoration               | 1,100,000     | 516,000                   | 268,000        |                     |                | 784,000          | 19,900             | 3          | Complete         | Apr-25       | Dec-28   | Grant - Urban Rivers and Catchment Program - Funded over Three Years         |
| 2085   | Campbell Park, Alstonville                  | 155,000       | 155,000                   |                |                     |                | 155,000          | 0                  | 0          | Feb-26           | Apr-26       | Jun-26   |  |
| 2087   | Missingham Park, Ballina                    | 420,000       | 420,000                   |                |                     |                | 420,000          | 300                | 0          | Feb-26           | Apr-26       | Jun-26   |  |
| 2088   | Montwood Park / Caloola, Lennox Head        | 180,000       | 180,000                   |                |                     |                | 180,000          | 0                  | 0          | Feb-26           | Apr-26       | Jun-26   |  |
| 2273   | Hutley Drive - Sports Court                 | 116,000       | 116,000                   |                |                     |                | 116,000          | 0                  | 0          | Feb-26           | Apr-26       | Jun-26   | Grant funded project   |
| 2351   | Water Fountain Priority Program             | 40,000        | 40,000                    |                |                     |                | 40,000           | 0                  | 0          | N/A              | Ongoing      | Ongoing  |  |
| 2352   | Safety Fencing Program                      | 60,000        | 60,000                    |                |                     |                | 60,000           | 0                  | 0          | N/A              | Ongoing      | Ongoing  |  |
| 2353   | Ross Park, Lennox Head                      | 60,000        | 60,000                    |                |                     |                | 60,000           | 0                  | 0          | Complete         | Oct-25       | Nov-25   |  |
| 2354   | Outdoor Fitness Equipment                   | 58,000        | 58,000                    |                |                     |                | 58,000           | 0                  | 0          | Feb-26           | Apr-26       | Jun-26   |  |
| 2355   | EA Brown Park, Alstonville                  | 300,000       | 300,000                   |                |                     |                | 300,000          | 0                  | 0          | Feb-26           | Apr-26       | Jun-26   |  |
| 2356   | Westland Park, Ballina                      | 165,000       | 165,000                   |                |                     |                | 165,000          | 0                  | 0          | Feb-26           | Apr-26       | Jun-26   |  |
| 2401   | Kingsford Smith Reserve - Car Park          | 200,000       | 0                         |                | 200,000             |                | 200,000          | 0                  | 0          | Mar-26           | Apr-26       | Jun-26   |  |
| 2402   | Kingsford Smith Reserve - Pedestrian Refuge | 35,000        | 0                         |                | 35,000              |                | 35,000           | 0                  | 0          | Oct-25           | Nov-25       | Dec-25   |  |
| 2404   | Boat Ramp, Sailing Club                     | 10,000        | 0                         |                | 10,000              |                | 10,000           | 0                  | 0          | Nov-25           | Nov-25       | Dec-25   |  |
|  | Sub Total                                   | 8,428,000     | 5,009,000                 | 224,000        | 1,425,000           | 0              | 6,658,000        | 1,359,400          | 20         |                  |              |          |  |
|  | Sports Fields                               |               |                           |                |                     |                |                  |                    |            |                  |              |          |  |
| 945  | Sports Fields - Fencing Upgrades            | 40,000        | 40,000                    |                |                     |                | 40,000           | 0                  | 0          | N/A              | Ongoing      | Ongoing  |  |
| 1491   | Topdressing - Various                       | 85,000        | 85,000                    |                |                     |                | 85,000           | 0                  | 0          | N/A              | Ongoing      | Ongoing  |  |
| 1846   | Williams Reserve, Lennox Head - Irrigation  | 350,000       | 0                         | 9,000          |                     |                | 9,000            | 0                  | 0          | Complete         | Complete     | Complete |  |
| 2357   | Saunders Oval Cricket Pitch                 | 30,000        | 30,000                    |                |                     |                | 30,000           | 0                  | 0          | N/A              | Dec-25       | Jan-26   |  |
| 2358   | Building Design - Kingsford Smith Reserve   | 35,000        | 35,000                    |                |                     |                | 35,000           | 0                  | 0          | Mar-26           | N/A          | N/A      |  |
| 2358   | Building Design - Saunders Oval             | 30,000        | 30,000                    |                |                     |                | 30,000           | 0                  | 0          | Mar-26           | N/A          | N/A      |  |
| 2374   | Walsh Park, Wardell                         | 20,000        | 20,000                    |                |                     |                | 20,000           | 0                  | 0          | Oct-25           | Dec-25       | Feb-26   |  |
| 2383   | Fripp Oval - Remediation                    | 1,000,000     | 1,000,000                 |                |                     |                | 1,000,000        | 41,000             | 4          | Complete         | Dec-25       | Jun-26   |  |
|  | Sub Total                                   | 1,590,000     | 1,240,000                 | 9,000          | 0                   | 0              | 1,249,000        | 41,000             | 3          |                  |              |          |  |
|  |   |               |                           |                |                     |                |                  |                    |            |                  |              |          |  |
|  | Total - Open Spaces                         | 10,018,000    | 6,249,000                 | 233,000        | 1,425,000           | 0              | 7,907,000        | 1,400,400          | 18%        |                  |              |          |  |
|  | Public and Environmental Health             |               |                           |                |                     |                |                  |                    |            |                  |              |          |  |
| 2390   | Lake Ainsworth - Aerator and Foreshore      | 80,000        | 80,000                    |                |                     |                | 80,000           | 14,600             | 18         | Complete         | Oct-25       | Dec-25   |  |
| 1517   | Off Leash Exercise Area - Gap Road          | 6,000         | 6,000                     |                |                     |                | 6,000            | 0                  | 0          | Complete         | Complete     | Complete |  |
| 1742   | Teven Reserve                               | 930,000       | 0                         |                |                     |                | 0                | 5,300              | 100        | Complete         | Jul-24       | Jun-26   | Project delayed due to a review of cultural heritage - works to now progress |
|  | Total - Public and Environmental Health     | 1,016,000     | 86,000                    | 0              | 0                   | 0              | 86,000           | 19,900             | 23%        |                  |              |          |  |
|  |   |               |                           |                |                     |                |                  |                    |            |                  |              |          |  |
|  | Total - Planning and Environmental Health   | 11,034,000    | 6,335,000                 | 233,000        | 1,425,000           | 0              | 7,993,000        | 1,420,300          | 18%        |                  |              |          |  |

| Operational Plan Review<br>Capital Expenditure - Corporate and Community Division - 2025/26<br>30-September-2025 |   |                   |                           |                  |                     |                    |                  |                    |            |                  |              |           |  |
|--|---|-------------------|---------------------------|------------------|---------------------|--------------------|------------------|--------------------|------------|------------------|--------------|-----------|--|
| Reference  | Project Description                               | Project Value     | Original 2025/26 Estimate | Carry Forwards   | Approved Variations | New Variations     | 2025/26 Estimate | Expended This Year | % Expended | Design / Consent | Construction |           | Status   |
|  |   |                   |                           |                  |                     |                    |                  |                    |            |                  | Commence     | Complete  |  |
|  | <b>Commercial Services</b>                        |                   |                           |                  |                     |                    |                  |                    |            |                  |              |           |  |
|  | <b>Airport</b>                                    |                   |                           |                  |                     |                    |                  |                    |            |                  |              |           |  |
| 731  | Terminal - Expansion                              | 7,500,000         | 260,000                   | 0                |                     |                    | 260,000          | 0                  | 0          | Jun-26           | Uncertain    | Uncertain | Terminal master plan being updated                                 |
| 734  | Runway Strengthening and Overlay and Lights       | 20,000,000        | 0                         | 45,000           |                     |                    | 45,000           | 22,200             | 49         | Complete         | Complete     | Complete  |  |
| 1834   | Controlled Air Space                              | 50,000            | 0                         | 38,000           |                     |                    | 38,000           | 12,200             | 32         | Complete         | Apr-25       | Jun-26    |  |
| 2135   | Ground Transport Master Plan                      | 4,450,000         | 4,450,000                 | 55,000           |                     | (4,000,000)        | 505,000          | 7,700              | 2          | Jun-26           | Sep-26       | Dec-27    | Approvals and final designs to take a number of months - Defer     |
| 2235   | Hangar Site Preparation                           | 200,000           | 90,000                    |                  |                     |                    | 90,000           | 1,500              | 2          | Complete         | Complete     | Dec-25    | Waiting on subdivision certificate                                 |
| 2243   | Terminal - CBS and Air-Conditioning               | 600,000           | 600,000                   | 0                |                     |                    | 600,000          | 186,600            | 31         | Complete         | Jul-25       | Feb-26    |  |
|  | <b>Sub Total</b>                                  | <b>32,800,000</b> | <b>5,400,000</b>          | <b>138,000</b>   | <b>0</b>            | <b>(4,000,000)</b> | <b>1,538,000</b> | <b>230,200</b>     | <b>15</b>  |                  |              |           |  |
|  | <b>Commercial Property</b>                        |                   |                           |                  |                     |                    |                  |                    |            |                  |              |           |  |
| 724  | Wollongbar Urban Expansion Area - Stage 3         | 3,000,000         | 0                         | 294,000          |                     |                    | 294,000          | 256,000            | 87         | Complete         | Complete     | Complete  | Tender documents being prepared for the housing development        |
| 725  | Southern Cross Industrial - Boeing Avenue - Lot 3 | 8,400,000         | 0                         | 381,000          |                     |                    | 381,000          | 1,000              | 0          | Complete         | Complete     | Complete  | Approval needed for improving land on lots 10, 11 and 12           |
| 728  | Flat Rock - Improvements                          | 20,000            | 20,000                    |                  |                     |                    | 20,000           | 0                  | 0          | Ongoing          | Ongoing      | Ongoing   |  |
| 1756   | Russellton Industrial Estate - Final Stage        | 7,000,000         | 50,000                    | 1,360,000        |                     |                    | 1,410,000        | 31,900             | 2          | Complete         | Complete     | Dec-25    | Developer contributions, registration and revegetation outstanding |
| 2242   | Wigmore Arcade Tenant Car Park                    | 32,000            | 0                         | 4,000            |                     |                    | 4,000            | 800                | 20         | Complete         | Complete     | Complete  |  |
| 3210   | Stokers Quarry - Rehabilitation                   | 455,000           | 250,000                   | 119,000          |                     |                    | 369,000          | 0                  | 0          | Complete         | Jul-24       | Jun-26    |  |
|  | <b>Sub Total</b>                                  | <b>18,907,000</b> | <b>320,000</b>            | <b>2,158,000</b> | <b>0</b>            | <b>0</b>           | <b>2,478,000</b> | <b>289,700</b>     | <b>12</b>  |                  |              |           |  |
|  | <b>Total - Commercial Services</b>                | <b>51,707,000</b> | <b>5,720,000</b>          | <b>2,296,000</b> | <b>0</b>            | <b>(4,000,000)</b> | <b>4,016,000</b> | <b>519,900</b>     | <b>13%</b> |                  |              |           |  |
|  | <b>Facilities Management</b>                      |                   |                           |                  |                     |                    |                  |                    |            |                  |              |           |  |
|  | <b>Community Buildings</b>                        |                   |                           |                  |                     |                    |                  |                    |            |                  |              |           |  |
| 1514   | Kentwell Centre - Renewal works                   | 45,000            | 45,000                    |                  |                     | 0                  | 45,000           | 0                  | 0          | N/A              | N/A          | N/A       |  |
| 1878   | Alstonville Cultural Centre - Refurbishment       | 16,000,000        | 7,460,000                 | 86,000           |                     | (5,000,000)        | 2,546,000        | 155,800            | 6          | Complete         | Apr-26       | Jun-27    | Defer part based on forecast cash flows                            |
| 2050   | Lennox Head Cultural Centre - Roof Foyer          | 195,000           | 0                         | 112,000          |                     | 65,000             | 177,000          | 192,000            | 108        | Complete         | Complete     | Complete  |  |
| 2051   | Lennox Head Cultural Centre - Roof CWA Hall       | 70,000            | 0                         | 69,000           |                     |                    | 69,000           | 1,500              | 2          | Complete         | Complete     | Complete  |  |
| 2052   | Lennox Head Cultural Centre - Carpet / Paint      | 60,000            | 0                         | 59,000           |                     |                    | 59,000           | 0                  | 0          | Complete         | Nov-25       | Mar-26    |  |
| 2053   | Ballina Library / VIC - Internal Paint            | 94,000            | 0                         | 94,000           |                     |                    | 94,000           | 4,900              | 5          | Complete         | Sep-25       | Dec-25    | Underway   |
| 2115   | Ballina Library / VIC - Security Upgrade          | 79,000            | 0                         | 78,000           |                     | (78,000)           | 0                | 0                  | 100        | Uncertain        | Uncertain    | Uncertain | Deferred - Transfer to Reserve                                     |
| 2166   | Ballina Library - Foyer and Refurbishment         | 198,000           | 0                         | 168,000          |                     |                    | 168,000          | 0                  | 0          | Complete         | Sep-25       | Dec-25    | Library Grant  |
| 2056   | Gallery - Deck                                    | 125,000           | 125,000                   |                  |                     |                    | 125,000          | 3,800              | 3          | Mar-26           | Uncertain    | Uncertain | Needs heritage approval and development consent                    |
| 2281   | Ballina Indoor Sports Centre - Court Lighting     | 20,000            | 0                         | 20,000           |                     | (20,000)           | 0                | 0                  | 100        | N/A              | N/A          | N/A       | Cancelled - Not required - Transfer to Lennox Head                 |
| 2322   | Ballina CWA - Re-roof                             | 50,000            | 50,000                    |                  |                     |                    | 50,000           | 0                  | 0          | Dec-25           | Feb-26       | Apr-26    |  |
| 2323   | Ballina Library/Richmond Room/VIC - Eaves         | 120,000           | 120,000                   |                  |                     |                    | 120,000          | 0                  | 0          | Dec-25           | Feb-26       | Apr-26    |  |
| 2324   | Ballina Library/Richmond Room/VIC - Re-roof       | 220,000           | 220,000                   |                  |                     |                    | 220,000          | 0                  | 0          | Dec-25           | Feb-26       | Apr-26    |  |
| 2325   | Marine Rescue Tower - Windows                     | 70,000            | 70,000                    |                  |                     |                    | 70,000           | 0                  | 0          | Oct-25           | Nov-25       | Dec-25    |  |
| 2368   | Crawford House - Roof, Paint and Miscellaneous    | 51,000            | 51,000                    |                  |                     |                    | 51,000           | 0                  | 0          | Dec-25           | Feb-26       | Apr-26    |  |
| 2373   | Naval Museum Expansion                            | 450,000           | 450,000                   |                  |                     |                    | 450,000          | 0                  | 0          | Feb-26           | May-26       | Jan-27    | Needs crown land approval and development consent                  |
|  | <b>Sub Total</b>                                  | <b>17,847,000</b> | <b>8,591,000</b>          | <b>686,000</b>   | <b>0</b>            | <b>(5,033,000)</b> | <b>4,244,000</b> | <b>358,000</b>     | <b>8</b>   |                  |              |           |  |
| continued on following page  |   |                   |                           |                  |                     |                    |                  |                    |            |                  |              |           |  |

| Capital Expenditure - Corporate and Community Division - 2025/26 (continued)<br>30-September-2025 |   |                   |                           |                  |                     |                    |                   |                    |            |                  |              |           |   |
|---|---|-------------------|---------------------------|------------------|---------------------|--------------------|-------------------|--------------------|------------|------------------|--------------|-----------|---|
| Reference   | Project Description                               | Project Value     | Original 2025/26 Estimate | Carry Forwards   | Approved Variations | New Variations     | 2025/26 Estimate  | Expended This Year | % Expended | Design / Consent | Construction |           | Status  |
|   |   |                   |                           |                  |                     |                    |                   |                    |            |                  |              |           |   |
|   | <b>Administration Centre and Depot Facilities</b> |                   |                           |                  |                     |                    |                   |                    |            |                  |              |           |   |
| 1481  | Depot - Administration Building                   | 7,300,000         | 0                         | 13,000           |                     |                    | 13,000            | 15,300             | 118        | Complete         | Complete     | Complete  |   |
|   | Depot - Relocations                               | 100,000           | 0                         |                  |                     | 100,000            | 100,000           | 0                  | 0          | Complete         | Oct-25       | Dec-25    |   |
| 1763  | Depot - Fuel System                               | 885,000           | 885,000                   |                  |                     | (165,000)          | 720,000           | 0                  | 0          | Complete         | Feb-26       | Jun-26    | Part 5 approval obtained                      |
| 2057  | Depot - Internal Car Park                         | 300,000           | 0                         | 190,000          |                     | 125,000            | 315,000           | 293,900            | 93         | Complete         | Complete     | Complete  | Internal delivery                             |
| 2058  | Depot - Store Roof                                | 165,000           | 0                         | 143,000          |                     | 20,000             | 163,000           | 165,300            | 101        | Complete         | Complete     | Complete  |   |
| 2059  | Depot - Water / Wastewater Roof                   | 128,000           | 0                         | 270,000          |                     | (140,000)          | 130,000           | 128,000            | 98         | Complete         | Complete     | Complete  |   |
| 2207  | Depot - Open Spaces Roof                          | 145,000           | 0                         | 129,000          |                     | 15,000             | 144,000           | 144,000            | 100        | Complete         | Complete     | Complete  |   |
| 2326  | Depot - Compound (Store and Small Plant)          | 187,000           | 187,000                   | 0                |                     |                    | 187,000           | 0                  | 0          | Dec-25           | Feb-26       | Jun-26    |   |
|   | <b>Sub Total</b>                                  | <b>9,210,000</b>  | <b>1,072,000</b>          | <b>745,000</b>   | <b>0</b>            | <b>(45,000)</b>    | <b>1,772,000</b>  | <b>746,500</b>     | <b>42</b>  |                  |              |           |   |
|   | <b>Public Amenities</b>                           |                   |                           |                  |                     |                    |                   |                    |            |                  |              |           |   |
| 2139  | Bulwinkel Park                                    | 80,000            | 0                         | 71,000           |                     |                    | 71,000            | 8,200              | 12         | Complete         | Oct-25       | Feb-26    | REF approval obtained                         |
| 2140  | Cawarra Park                                      | 80,000            | 79,000                    |                  |                     |                    | 79,000            | 700                | 1          | Uncertain        | Uncertain    | Uncertain | Potentially defer based on Cawarra Park grant |
| 2142  | Freeborn Park                                     | 150,000           | 148,000                   |                  |                     |                    | 148,000           | 22,100             | 15         | Dec-25           | Feb-26       | Jun-26    |   |
|   | <b>Sub Total</b>                                  | <b>310,000</b>    | <b>227,000</b>            | <b>71,000</b>    | <b>0</b>            | <b>0</b>           | <b>298,000</b>    | <b>31,000</b>      | <b>10</b>  |                  |              |           |   |
|   | <b>Plant and Fleet</b>                            |                   |                           |                  |                     |                    |                   |                    |            |                  |              |           |   |
| 740   | Light Vehicles and Heavy Plant (Net)              | 2,000,000         | 2,000,000                 |                  |                     |                    | 2,000,000         | 290,000            | 15         | N/A              | On-going     | On-going  |   |
|   |   |                   |                           |                  |                     |                    |                   |                    |            |                  |              |           |   |
|   | <b>Swimming Pools</b>                             |                   |                           |                  |                     |                    |                   |                    |            |                  |              |           |   |
| 1963  | Alstonville Swimming Pool - Energy Efficiency     | 47,000            | 47,000                    |                  |                     |                    | 47,000            | 0                  | 0          | Dec-25           | Jan-26       | Jun-26    |   |
|   | <b>Sub Total</b>                                  | <b>47,000</b>     | <b>47,000</b>             | <b>0</b>         | <b>0</b>            | <b>0</b>           | <b>47,000</b>     | <b>0</b>           | <b>0</b>   |                  |              |           |   |
|   | <b>Total - Facilities Management</b>              | <b>29,414,000</b> | <b>11,937,000</b>         | <b>1,502,000</b> | <b>0</b>            | <b>(5,078,000)</b> | <b>8,361,000</b>  | <b>1,425,500</b>   | <b>17%</b> |                  |              |           |   |
|   | <b>Destination and Economy</b>                    |                   |                           |                  |                     |                    |                   |                    |            |                  |              |           |   |
| 1959  | Historical Riverfront Walk - Signage              | 180,000           | 0                         | 90,000           |                     |                    | 90,000            | 16,400             | 18         | Complete         | Feb-24       | Oct-25    | Grant funded project                          |
|   |   |                   |                           |                  |                     |                    |                   |                    |            |                  |              |           |   |
|   | <b>Total - Corporate and Community</b>            | <b>81,301,000</b> | <b>17,657,000</b>         | <b>3,888,000</b> | <b>0</b>            | <b>(9,078,000)</b> | <b>12,467,000</b> | <b>1,961,800</b>   | <b>16%</b> |                  |              |           |   |

| Operational Plan Review<br>Capital Expenditure - Emergency Services and NEWLOG - 2025/26<br>30-September-2025 |                                       |               |                           |                |                     |                |                  |                    |            |                  |              |          |  |
|---|---------------------------------------|---------------|---------------------------|----------------|---------------------|----------------|------------------|--------------------|------------|------------------|--------------|----------|--|
| Reference   | Project Description                   | Project Value | Original 2025/26 Estimate | Carry Forwards | Approved Variations | New Variations | 2025/26 Estimate | Expended This Year | % Expended | Design / Consent | Construction |          | Status   |
|   |                                       |               |                           |                |                     |                |                  |                    |            |                  | Commence     | Complete |  |
|   | Emergency Services                    |               |                           |                |                     |                |                  |                    |            |                  |              |          |  |
| 756   | SES Building, Ballina                 | 7,100,000     | 2,700,000                 | 19,000         | 1,850,000           |                | 4,569,000        | 81,400             | 2          | Complete         | Sep-25       | Sep-26   | Construciton underway  |
|   | Sub Total                             | 7,100,000     | 2,700,000                 | 19,000         | 1,850,000           | 0              | 4,569,000        | 81,400             | 2          |                  |              |          |  |
|   | Infrastructure                        |               |                           |                |                     |                |                  |                    |            |                  |              |          |  |
| 748   | Surveying Equipment                   | 43,000        | 43,000                    |                |                     | (43,000)       | 0                | 0                  | 100        | Defer            | Defer        | Defer    | Replacement of existing equipment can be deferred for one year |
|   | Sub Total                             | 43,000        | 43,000                    | 0              | 0                   | (43,000)       | 0                | 0                  | 100        |                  |              |          |  |
|   | NEWLOG                                |               |                           |                |                     |                |                  |                    |            |                  |              |          |  |
| 1235  | Plant Replacement                     | 0             | 0                         |                |                     |                | 0                | 0                  | 100        | N/A              | N/A          | N/A      | No purchases planned for 2025/26                               |
|   | Sub Total                             | 0             | 0                         | 0              | 0                   | 0              | 0                | 0                  | 100        |                  |              |          |  |
|   | Total - Emergency Services and NEWLOG | 7,143,000     | 2,743,000                 | 19,000         | 1,850,000           | (43,000)       | 4,569,000        | 81,400             | 2%         |                  |              |          |  |

| Operational Plan Review<br>Capital Expenditure - Resource Recovery - 2025/26<br>30-September-2025 |  |                     |                           |                |                     |                |                  |                    |            |                           |              |          |  |
|---|--|---------------------|---------------------------|----------------|---------------------|----------------|------------------|--------------------|------------|---------------------------|--------------|----------|--|
| Reference   | Project Description                    | Total Project Value | Original 2025/26 Estimate | Carry Forwards | Approved Variations | New Variations | 2025/26 Estimate | Expended This Year | % Expended | Design / Consent Complete | Construction |          | Status   |
|   |  |                     |                           |                |                     |                |                  |                    |            |                           | Commence     | Complete |  |
| 1265  | Resource Recovery - Front of House     | 3,500,000           | 1,250,000                 | 208,000        |                     |                | 1,458,000        | 74,800             | 5          | Dec-25                    | Apr-26       | Dec-26   | Consultant engaged to complete detailed design |
| 1513  | Resource Recovery - Bulk Loadout Area  | 3,750,000           | 0                         | 50,000         |                     |                | 50,000           | 0                  | 0          | Dec-25                    | Mar-26       | Jun-27   | Planning underway                              |
| 2048  | Resource Recovery - Leachate and Scada | 130,000             | 0                         | 32,000         |                     |                | 32,000           | 8,000              | 25         | Complete                  | Oct-25       | Feb-26   | Design complete                                |
|   |  |                     |                           |                |                     |                |                  |                    |            |                           |              |          |  |
|   | Total - Resource Recovery              | 7,380,000           | 1,250,000                 | 290,000        | 0                   | 0              | 1,540,000        | 82,800             | 5%         |                           |              |          |  |

| Operational Plan Review<br>Capital Expenditure - Water Operations - 2025/26<br>30-September-2025 |  |                   |                           |                 |                     |                |                  |                    |            |                  |              |          |   |
|--|--|-------------------|---------------------------|-----------------|---------------------|----------------|------------------|--------------------|------------|------------------|--------------|----------|---|
| Reference  | Project Description                          | Project Value     | Original 2025/26 Estimate | Carry Forwards  | Approved Variations | New Variations | 2025/26 Estimate | Expended This Year | % Expended | Design / Consent | Construction |          | Status  |
|  |  |                   |                           |                 |                     |                |                  |                    |            |                  | Commence     | Complete |   |
|  | <b>Trunk Mains and Main Renewals</b>         |                   |                           |                 |                     |                |                  |                    |            |                  |              |          |   |
| 991  | Reticulation Valve Replacement               | 50,000            | 50,000                    |                 |                     |                | 50,000           | 0                  | 0          | N/A              | On-going     | On-going | Reactive program - as required                                      |
| 1005   | Meters - New                                 | 250,000           | 250,000                   |                 |                     |                | 250,000          | 55,000             | 22         | N/A              | On-going     | On-going |   |
| 1006   | Meters - Replacements                        | 210,000           | 210,000                   |                 |                     |                | 210,000          | 53,900             | 26         | N/A              | On-going     | On-going |   |
| 2095   | Norton Street, Ballina                       | 500,000           | 500,000                   |                 |                     |                | 500,000          | 0                  | 0          | Complete         | Mar-26       | Jul-26   | Design complete   |
| 2101   | Stonehenge Place, Lennox Head                | 400,000           | 400,000                   |                 |                     |                | 400,000          | 300                | 0          | Nov-25           | Mar-26       | Jun-26   |   |
| 2103   | Sunrise Crescent, Lennox Head                | 370,000           | 370,000                   |                 |                     | 100,000        | 470,000          | 74,700             | 16         | Complete         | Jul-25       | Oct-25   | Engineering Works estimate will be over budget due to rock drilling |
| 2105   | Basalt Court Gravity Main Augmentation       | 50,000            | 50,000                    |                 |                     |                | 50,000           | 0                  | 0          | Jun-26           | Jul-26       | Jun-27   | Design and investigation only. Construct 2026/27                    |
| 2297   | Kings Court, Lennox Head                     | 530,000           | 530,000                   |                 |                     |                | 530,000          | 31,700             | 6          | Complete         | Oct-25       | Jan-26   |   |
| 2298   | Coast Road (Pinnacle Row), Lennox Head       | 110,000           | 110,000                   |                 |                     |                | 110,000          | 2,000              | 2          | Commenced        | Jan-26       | Jun-26   |   |
| 2299   | Winton Lane, Ballina                         | 300,000           | 300,000                   |                 |                     |                | 300,000          | 300                | 0          | Commenced        | Jan-26       | Jun-26   | Project dependent on Engineering Works                              |
| 2300   | Fox Street (Meldrum Park/Martin St), Ballina | 300,000           | 300,000                   |                 |                     |                | 300,000          | 2,500              | 1          | Complete         | Nov-25       | Mar-26   |   |
| 2301   | Williams Street, Lennox Head                 | 10,000            | 10,000                    |                 |                     |                | 10,000           | 1,500              | 15         | Commenced        | Jul-26       | Jun-27   | Design and investigation only. Construct 2026/27                    |
|  | <b>Sub Total</b>                             | <b>3,080,000</b>  | <b>3,080,000</b>          | <b>0</b>        | <b>0</b>            | <b>100,000</b> | <b>3,180,000</b> | <b>221,900</b>     | <b>7</b>   |                  |              |          |   |
|  | <b>Miscellaneous</b>                         |                   |                           |                 |                     |                |                  |                    |            |                  |              |          |   |
| 987  | Telemetry                                    | 20,000            | 20,000                    |                 |                     |                | 20,000           | 6,400              | 32         | N/A              | On-going     | On-going |   |
| 992  | Water Loss Reduction Program                 | 50,000            | 50,000                    | 43,000          |                     |                | 93,000           | 0                  | 0          | N/A              | On-going     | On-going |   |
| 1004   | Plant and Equipment                          | 100,000           | 100,000                   |                 |                     |                | 100,000          | 0                  | 0          | N/A              | On-going     | On-going |   |
| 2108   | Depot - Administration Building              | 7,300,000         | 112,000                   | (96,000)        |                     |                | 16,000           | 11,000             | 69         | Complete         | Complete     | Complete |   |
| 2391   | Depot - Administration Building - Fit Out    | 35,000            | 0                         | 35,000          |                     |                | 35,000           | 55,200             | 158        | N/A              | Jul-25       | Sep-25   |   |
|  | <b>Sub Total</b>                             | <b>7,505,000</b>  | <b>282,000</b>            | <b>(18,000)</b> | <b>0</b>            | <b>0</b>       | <b>264,000</b>   | <b>72,600</b>      | <b>28</b>  |                  |              |          |   |
|  | <b>Reservoirs</b>                            |                   |                           |                 |                     |                |                  |                    |            |                  |              |          |   |
| 982  | Reservoir - EPIQ Estate                      | 2,000,000         |                           | 64,000          |                     |                | 64,000           | 1,700              | 3          | Complete         | Complete     | Complete | Contractor resolving defects  |
| 985  | Reservoir - Lennox Head                      | 150,000           | 14,000                    |                 |                     |                | 14,000           | 0                  | 0          | Dec-25           | Mar-26       | Jun-26   | Awaiting final inspection reports from other reservoirs             |
| 986  | Reservoir - Pine Avenue                      | 185,000           | 60,000                    | 36,000          |                     |                | 96,000           | 0                  | 0          | Dec-25           | Mar-26       | Jun-26   | As above  |
| 2106   | Reservoir - Painting                         | 50,000            | 0                         | 10,000          |                     |                | 10,000           | 0                  | 0          | Dec-25           | Feb-26       | Jun-26   | EOI for artist to be conducted by planning team for art works       |
| 2302   | Reservoirs - Rectification / Sealing         | 50,000            | 50,000                    |                 |                     |                | 50,000           | 0                  | 0          | Dec-25           | Mar-26       | Jun-26   | As above  |
|  | <b>Sub Total</b>                             | <b>2,435,000</b>  | <b>124,000</b>            | <b>110,000</b>  | <b>0</b>            | <b>0</b>       | <b>234,000</b>   | <b>1,700</b>       | <b>1</b>   |                  |              |          |   |
|  | <b>Total - Water Operations</b>              | <b>13,020,000</b> | <b>3,486,000</b>          | <b>92,000</b>   | <b>0</b>            | <b>100,000</b> | <b>3,678,000</b> | <b>296,200</b>     | <b>8%</b>  |                  |              |          |   |

#### 9.14 Capital Expenditure Program - 30 September 2025 Review

| Operational Plan Review                               |   |               |                           |                |                     |                |                  |                    |            |                  |              |           |   |
|---|---|---------------|---------------------------|----------------|---------------------|----------------|------------------|--------------------|------------|------------------|--------------|-----------|---|
| Capital Expenditure - Wastewater Operations - 2025/26 |   |               |                           |                |                     |                |                  |                    |            |                  |              |           |   |
| 30-September-2025                                     |   |               |                           |                |                     |                |                  |                    |            |                  |              |           |   |
| Reference   | Project Description                         | Project Value | Original 2025/26 Estimate | Carry Forwards | Approved Variations | New Variations | 2025/26 Estimate | Expended This Year | % Expended | Design / Consent | Construction |           | Status  |
|   |   |               |                           |                |                     |                |                  |                    |            |                  | Commence     | Complete  |   |
|   | Main Renewals including Recycled Water (RW) |               |                           |                |                     |                |                  |                    |            |                  |              |           |   |
| 1071  | Seamist Place, Lennox Head                  | 524,000       | 500,000                   | 24,000         |                     | (200,000)      | 324,000          | 0                  | 0          | Mar-26           | Aug-26       | Dec-26    | Design still under review - Transfer to Reserve     |
| 1094  | RW Meter Connections                        | 50,000        | 50,000                    |                |                     |                | 50,000           | 5,700              | 11         | Ongoing          | Ongoing      | Ongoing   |   |
| 1218  | Main Renewals                               | 100,000       | 100,000                   |                |                     |                | 100,000          | 5,200              | 5          | Ongoing          | Ongoing      | Ongoing   |   |
| 1228  | Relining Works                              | 750,000       | 750,000                   |                |                     |                | 750,000          | 0                  | 0          | Complete         | Nov-25       | Jun-26    | Tender closed                                       |
| 1236  | Rising Main - Swift Street, Ballina         | 20,000        | 20,000                    |                |                     |                | 20,000           | 0                  | 0          | Mar-25           | Jul-26       | Jun-27    | Design and investigation only. Construction 2026/27 |
| 1861  | Transfer Main - Alstonville / Wollongbar    | 1,150,000     | 0                         | 253,000        |                     |                | 253,000          | 145,800            | 58         | Complete         | Complete     | Complete  | Line commissioned. In defects liability period      |
| 1862  | Rising Main - Skinners Street / Crowley     | 50,000        | 50,000                    |                |                     |                | 50,000           | 18,300             | 37         | Dec-25           | Jul-26       | Jun-27    | Design and investigation only. Construction 2026/27 |
| 1873  | Main Extension - Palm Lake                  | 300,000       | 300,000                   |                |                     |                | 300,000          | 0                  | 0          | Complete         | Oct-25       | Dec-25    | Tender closed                                       |
| 1874  | RW Connection - Convair Ave to Airport      | 510,000       | 0                         | 509,000        |                     |                | 509,000          | 462,500            | 91         | Complete         | Complete     | Complete  | Line commissioned. In defects liability period      |
| 1875  | RW Main - Ferngrove to Ballina              | 290,000       | 240,000                   | 50,000         |                     |                | 290,000          | 0                  | 0          | Complete         | Aug-25       | Dec-25    | Contract awarded                                    |
| 2034  | RW Prospect Bridge to Links Avenue          | 590,000       | 590,000                   |                |                     |                | 590,000          | 0                  | 0          | Complete         | Aug-25       | Dec-25    | Contract awarded                                    |
| 2130  | Rising Main - Serpentine                    | 570,000       | 20,000                    |                |                     | 550,000        | 570,000          | 0                  | 0          | Complete         | Feb-26       | Jun-26    | Construction brought forward                        |
| 2133  | RW Bulk Filling Point                       | 50,000        | 0                         | 50,000         |                     | (40,000)       | 10,000           | 0                  | 0          | Complete         | Complete     | Complete  | Complete - Saving                                   |
| 2315  | Links Ave to Chickiba RW Main               | 400,000       | 400,000                   |                |                     |                | 400,000          | 0                  | 0          | Complete         | Aug-25       | Dec-25    | Construction commenced                              |
| 2318  | Recycled Canal Bridge to Ferngrove          | 650,000       | 650,000                   |                |                     |                | 650,000          | 5,000              | 1          | Nov-25           | Jan-26       | Jun-26    |   |
| 2369  | Gravity Main - SP2402 Liffey Avenue         | 40,000        | 40,000                    |                |                     |                | 40,000           | 0                  | 0          | Mar-26           | Jul-26       | Jun-27    | Design and investigation only. Construction 2026/27 |
| 2370  | Gravity Main - SP2402 Lindsay Avenue        | 20,000        | 20,000                    |                |                     |                | 20,000           | 0                  | 0          | Mar-26           | Jul-26       | Jun-27    | Design and investigation only. Construction 2026/27 |
| 2384  | Distribution Main - Lennox Head             | 350,000       | 350,000                   |                |                     |                | 350,000          | 0                  | 0          | N/A              | Uncertain    | Uncertain | Developer dependent                                 |
|   | Sub Total - Mains                           | 6,414,000     | 4,080,000                 | 886,000        | 0                   | 310,000        | 5,276,000        | 642,500            | 12         |                  |              |           |   |
|   | Pumping Stations                            |               |                           |                |                     |                |                  |                    |            |                  |              |           |   |
| 1009  | Wet Well Relining Program                   | 310,000       | 200,000                   |                |                     |                | 200,000          | 0                  | 0          | Complete         | Oct-25       | Dec-25    | Tender closed                                       |
| 1067  | Pumping Station - Lindsay Ave SP2402        | 1,100,000     | 80,000                    | 17,000         |                     |                | 97,000           | 17,200             | 18         | Dec-25           | Apr-26       | Dec-26    | Concept designs in progress                         |
| Various   | Renewal Works                               | 1,080,000     | 700,000                   | 378,000        |                     |                | 1,078,000        | 10,300             | 1          | On-going         | On-going     | On-going  |   |
| 2116  | Pumping Station - SPS 2101 Rebuild          | 150,000       | 150,000                   |                |                     | (50,000)       | 100,000          | 0                  | 0          | Mar-26           | Mar-26       | Dec-26    | Defer to 2026/27                                    |
| 2117  | Pumping Station - Odour Control             | 100,000       | 100,000                   |                |                     | (50,000)       | 50,000           | 0                  | 0          | Mar-26           | Mar-26       | Dec-26    | Defer to 2026/27                                    |
|   | Sub Total - Pumping Stations                | 2,740,000     | 1,230,000                 | 395,000        | 0                   | (100,000)      | 1,525,000        | 27,500             | 2          |                  |              |           |   |
|   | Miscellaneous                               |               |                           |                |                     |                |                  |                    |            |                  |              |           |   |
| 1238  | Plant Changeovers                           | 200,000       | 200,000                   |                |                     |                | 200,000          | 36,600             | 18         | N/A              | On-going     | On-going  |   |
| 1128  | Telemetry                                   | 500,000       | 500,000                   |                |                     |                | 500,000          | 14,100             | 3          | N/A              | On-going     | On-going  |   |
| 2132  | Depot - Administration Building             | 7,300,000     | 113,000                   | (96,000)       |                     |                | 17,000           | 11,000             | 65         | Complete         | Complete     | Complete  |   |
| 2132  | Depot - Administration Building - Fit Out   | 35,000        | 0                         | 35,000         |                     |                | 35,000           | 44,000             | 126        | Complete         | Aug-25       | Sep-25    |   |
|   | Sub Total - Miscellaneous                   | 8,035,000     | 813,000                   | (61,000)       | 0                   | 0              | 752,000          | 105,700            | 14         |                  |              |           |   |
|   |   |               |                           |                |                     |                |                  |                    |            |                  |              |           |   |



| Capital Expenditure - Wastewater Operations - 2024/25 (continued)<br>30-September-2025 |  |               |                           |                |                     |                |                  |                    |            |                  |              |           |  |
|--|--|---------------|---------------------------|----------------|---------------------|----------------|------------------|--------------------|------------|------------------|--------------|-----------|--|
| Reference  | Project Description                        | Project Value | Original 2025/26 Estimate | Carry Forwards | Approved Variations | New Variations | 2025/26 Estimate | Expended This Year | % Expended | Design / Consent | Construction |           | Status   |
|  |  |               |                           |                |                     |                |                  |                    |            |                  | Commence     | Complete  |  |
|  | Treatment Plants                           |               |                           |                |                     |                |                  |                    |            |                  |              |           |  |
| 1015   | Lennox Head - Minor                        | 20,000        | 20,000                    |                |                     |                | 20,000           | 0                  | 0          | N/A              | On-going     | On-going  |  |
| 1016   | Alstonville - Minor                        | 10,000        | 10,000                    |                |                     |                | 10,000           | 21,300             | 213        | N/A              | On-going     | On-going  |  |
| 1017   | Wardell - Minor                            | 10,000        | 10,000                    |                |                     |                | 10,000           | 0                  | 0          | N/A              | On-going     | On-going  |  |
| 1226   | Ballina - Minor                            | 20,000        | 20,000                    |                |                     |                | 20,000           | 0                  | 0          | N/A              | On-going     | On-going  |  |
| 1019   | Ballina - Post Completion - Rectification  | 9,000,000     | 0                         | 825,000        |                     | (290,000)      | 535,000          | 335,800            | 63         | Complete         | Complete     | Complete  | Post completion retention held - Transfer to Reserve |
| 1024   | Ballina - Solar                            | 1,200,000     | 630,000                   |                |                     |                | 630,000          | 0                  | 0          | Dec-25           | Mar-26       | Jun-26    | Awaiting feedback on grant application               |
| 2118   | Ballina - Hypo Dosing                      | 100,000       | 0                         | 100,000        |                     |                | 100,000          | 0                  | 0          | Feb-26           | Mar-26       | Jun-26    | Design in progress                                   |
| 2120   | Ballina - Sludge Digester Aeration Upgrade | 900,000       | 800,000                   | 95,000         |                     |                | 895,000          | 2,800              | 0          | Feb-26           | May-26       | Sep-26    |  |
| 2208   | Ballina - Access Road                      | 140,000       | 0                         | 10,000         |                     |                | 10,000           | 0                  | 0          | Complete         | Apr-25       | Dec-25    | Final treatment and seal still to be applied         |
| 2304   | Ballina - Roof Replacement                 | 250,000       | 250,000                   |                |                     |                | 250,000          | 0                  | 0          | Dec-25           | Mar-26       | Jun-26    | Considered in conjunction with solar project         |
| 2305   | Ballina - Foul Water Pump                  | 50,000        | 50,000                    |                |                     |                | 50,000           | 0                  | 0          | Feb-26           | Apr-26       | Jun-26    |  |
| 1029   | Lennox Head - Solar                        | 610,000       | 0                         | 10,000         |                     |                | 10,000           | 0                  | 0          | Jun-26           | Oct-26       | Jun-27    | Options under review as part of Master Plan process  |
| 1031   | Lennox Head - Chlorination Renewal         | 825,000       |                           | 59,000         |                     |                | 59,000           | 0                  | 0          | Complete         | Complete     | Complete  | Defects period in progress                           |
| 1860   | Lennox Head - Sludge Return                | 150,000       |                           | 150,000        |                     |                | 150,000          | 0                  | 0          | Mar-26           | Uncertain    | Uncertain | Project currently in feasibility phase               |
| 2121   | Lennox Head - Belt Press                   | 700,000       | 590,000                   | 100,000        |                     |                | 690,000          | 40,200             | 6          | Complete         | Nov-25       | Dec-25    | Contract awarded                                     |
| 2122   | Lennox Head - WAS Pump Upgrade             | 150,000       |                           | 150,000        |                     |                | 150,000          | 0                  | 0          | Dec-25           | Uncertain    | Uncertain | Design in progress                                   |
| 2123   | Lennox Head - Hydrochloric Acid Upgrade    | 50,000        | 30,000                    | 13,000         |                     |                | 43,000           | 0                  | 0          | Complete         | Apr-25       | Dec-25    | Unit has been delivered and is operational           |
| 1028   | Lennox Head - Aeration Optimisation        | 200,000       | 200,000                   |                |                     |                | 200,000          | 0                  | 0          | Uncertain        | Uncertain    | Uncertain | To be considered as part of Master Plan preparation  |
| 1505   | Lennox Head - Catch Pond Floor lining      | 50,000        | 50,000                    |                |                     |                | 50,000           | 0                  | 0          | Uncertain        | Uncertain    | Uncertain | To be considered as part of Master Plan preparation  |
| 2306   | Lennox Head - Low Lift Pumps               | 200,000       | 200,000                   |                |                     |                | 200,000          | 0                  | 0          | Uncertain        | Uncertain    | Uncertain | To be considered as part of Master Plan preparation  |
| 2375   | Lennox Head - UV Rectification             | 50,000        | 50,000                    |                |                     |                | 50,000           | 0                  | 0          | Uncertain        | Uncertain    | Uncertain | To be considered as part of Master Plan preparation  |
| 2307   | Lennox Head - Weir Board Optimisation      | 50,000        | 50,000                    |                |                     |                | 50,000           | 0                  | 0          | Uncertain        | Uncertain    | Uncertain | To be considered as part of Master Plan preparation  |
| 2308   | Lennox Head - Alum Plus Caustic Dosing     | 50,000        | 50,000                    |                |                     |                | 50,000           | 0                  | 0          | Uncertain        | Uncertain    | Uncertain | To be considered as part of Master Plan preparation  |
| 2309   | Lennox Head - Pall Upgrade                 | 50,000        | 50,000                    |                |                     |                | 50,000           | 0                  | 0          | Uncertain        | Uncertain    | Uncertain | To be considered as part of Master Plan preparation  |
| 2310   | Lennox Head - Sludge Pontoon               | 100,000       | 100,000                   |                |                     |                | 100,000          | 0                  | 0          | Mar-26           | Jun-26       | Dec-26    | Design investigation in progress                     |
| 1032   | Alstonville - Inlet Works                  | 1,600,000     | 300,000                   | 158,000        |                     |                | 458,000          | 44,400             | 10         | Complete         | Complete     | Complete  | Contractor resolving defects                         |
| 1033   | Alstonville - Biosolids                    | 200,000       | 100,000                   | 20,000         |                     |                | 120,000          | 0                  | 0          | Uncertain        | Uncertain    | Uncertain | Master Plan under review                             |
| 2124   | Alstonville - WAS Pump Upgrade             | 150,000       | 0                         | 150,000        |                     |                | 150,000          | 0                  | 0          | Uncertain        | Uncertain    | Uncertain |  |
| 2125   | Alstonville - Dosing Upgrade               | 850,000       | 200,000                   | 50,000         |                     |                | 250,000          | 0                  | 0          | Uncertain        | Uncertain    | Uncertain | Design in progress                                   |
| 2311   | Alstonville - Staff Facilities             | 1,300,000     | 200,000                   |                |                     |                | 200,000          | 8,000              | 4          | Jun-25           | Uncertain    | Uncertain | Concept design complete                              |
| 2313   | Wardell - Low Lift Pump                    | 400,000       | 100,000                   |                |                     |                | 100,000          | 0                  | 0          | Uncertain        | Uncertain    | Uncertain |  |
| 2314   | Wardell - Grit Lift Blower                 | 50,000        | 50,000                    |                |                     |                | 50,000           | 0                  | 0          | Uncertain        | Uncertain    | Uncertain |  |
| 2126   | Wardell - Ultra Violet Replacement         | 400,000       | 300,000                   | 30,000         |                     |                | 330,000          | 0                  | 0          | Dec-25           | Mar-26       | Jun-26    | Design in progress                                   |
|  | Sub Total - Treatment Plants               | 19,885,000    | 4,410,000                 | 1,920,000      | 0                   | (290,000)      | 6,040,000        | 452,500            | 7          |                  |              |           |  |
|  | Total - Wastewater Operations              | 37,074,000    | 10,533,000                | 3,140,000      | 0                   | (80,000)       | 13,593,000       | 1,228,200          | 9%         |                  |              |           |  |

| Operational Plan Review<br>Capital Expenditure - Engineering Works - 2025/26<br>30-September-2025 |  |               |                           |                |                     |                |                  |                    |            |                  |              |           |  |
|---|--|---------------|---------------------------|----------------|---------------------|----------------|------------------|--------------------|------------|------------------|--------------|-----------|--|
| Reference   | Project Description                            | Project Value | Original 2025/26 Estimate | Carry Forwards | Approved Variations | New Variations | 2025/26 Estimate | Expended This Year | % Expended | Design / Consent | Construction |           | Status   |
|   |  |               |                           |                |                     |                |                  |                    |            |                  | Commence     | Complete  |  |
|   | Urban Roads                                    |               |                           |                |                     |                |                  |                    |            |                  |              |           |  |
| 807   | Urban Roads Heavy Patching                     | 689,000       | 689,000                   |                |                     |                | 689,000          | 34,700             | 5          | N/A              | On-going     | On-going  |  |
| 810   | Alstonville Bypass                             | 100,000       | 100,000                   |                |                     |                | 100,000          | 0                  | 0          | N/A              | On-going     | On-going  |  |
| 811   | Ballina Bypass                                 | 180,000       | 180,000                   |                |                     |                | 180,000          | 17,500             | 10         | N/A              | On-going     | On-going  |  |
| 834   | River St - 4 Lanes - Stage 3 - Fishery Creek   | 40,000,000    | 18,750,000                | 29,000         |                     |                | 18,779,000       | 201,700            | 1          | Complete         | Jul-25       | Apr-27    | Section 7.11 Project   |
| 836   | Tamarind Drive Canal Bridge - 4 Lanes          | 40,000,000    | 22,535,000                | (128,000)      |                     |                | 22,407,000       | 555,100            | 2          | Complete         | Jul-25       | Apr-27    | Section 7.11 Project   |
| 838   | North Creek Road and Bridge                    | 90,000,000    | 200,000                   |                |                     |                | 200,000          | 900                | 0          | Jun-26           | Uncertain    | Uncertain | Section 7.11 Project   |
| 1150  | Hutley Drive, Lennox Head - Middle Section     | 350,000       | 350,000                   |                |                     |                | 350,000          | 10,500             | 3          | Dec-25           | Uncertain    | Uncertain | Section 7.11 Project - Design and Approvals                          |
| 1156  | Reseals Urban                                  | 670,000       | 568,000                   | 102,000        |                     |                | 670,000          | 1,400              | 0          | N/A              | On-going     | On-going  |  |
| 1438  | Wardell Town Centre                            | 1,676,000     | 0                         | 283,000        |                     |                | 283,000          | 236,200            | 83         | Complete         | Complete     | Complete  |  |
| 1521  | Roads to Recovery                              | 150,000       | 0                         | 150,000        |                     |                | 150,000          | 65,200             | 43         | N/A              | Jul-25       | Nov-25    | Teven Bridge guard rail installed. Two further rails to be completed |
| 1969  | Byron Street / Byron Bay Road - Roundabout     | 1,600,000     | 0                         | 300,000        |                     |                | 300,000          | 253,200            | 84         | Complete         | Complete     | Complete  | Australian Government Blackspot Funding                              |
| 2007  | Evacuation Route Raising                       | 2,400,000     | 2,165,000                 | 166,000        |                     |                | 2,331,000        | 26,900             | 1          | Complete         | Jan-26       | Apr-27    | Northern Rivers Recovery and Resilience Grant                        |
| 2064  | North Ck Rd - Tamarind Drv to Sthn X - 4 Lanes | 2,500,000     | 2,200,000                 | 138,000        |                     |                | 2,338,000        | 9,300              | 0          | Complete         | Jan-26       | Apr-27    | Section 7.11 Project   |
| 2067  | Fox Street, Ballina segment 90                 | 325,000       | 0                         | 79,000         |                     |                | 79,000           | 26,400             | 33         | Complete         | Complete     | Complete  |  |
| 2068  | Helen Court, Ballina segment 10                | 105,000       | 0                         | 6,000          |                     |                | 6,000            | 6,200              | 103        | Complete         | Complete     | Complete  |  |
| 2070  | Winton Lane, Ballina Segment 20                | 290,000       | 290,000                   |                |                     |                | 290,000          | 0                  | 0          | Oct-25           | Feb-26       | Mar-26    |  |
| 2222  | Landslip - The Coast Road - Lennox Point       | 3,000,000     | 2,000,000                 | 66,000         |                     |                | 2,066,000        | 5,200              | 0          | Nov-25           | Apr-26       | Jun-26    | EPAR   |
| 2247  | North Creek Road, Ballina                      | 130,000       | 120,000                   | 10,000         |                     |                | 130,000          | 0                  | 0          | Dec-25           | Jan-26       | Apr-27    | Funding to contribute to Four Laning of North Creek Road (WO 2064)   |
| 2248  | Tamar Street, Ballina                          | 40,000        | 30,000                    | 10,000         |                     |                | 40,000           | 800                | 2          | Dec-25           | Jan-26       | Jun-26    | EPAR   |
| 2249  | Owen Street, Ballina                           | 185,000       | 0                         | 10,000         |                     |                | 10,000           | 1,300              | 13         | Dec-25           | Jul-26       | Dec-26    | EPAR   |
| 2250  | Bagot Street, Ballina                          | 297,000       | 287,000                   | 10,000         |                     |                | 297,000          | 1,400              | 0          | Dec-25           | Jul-26       | Dec-26    | EPAR   |
| 2332  | Temple Street, Ballina Segment 10 and 20       | 678,000       | 678,000                   |                |                     |                | 678,000          | 1,900              | 0          | Complete         | Oct-25       | Jan-26    | Part of Stabilisation Tender Package                                 |
| 2333  | Preliminary Designs (2026/27 program)          | 150,000       | 150,000                   |                |                     |                | 150,000          | 5,700              | 4          | Feb-26           | On-going     | On-going  |  |
| 2334  | Mary Street, Ballina Segment 10                | 215,000       | 215,000                   |                |                     |                | 215,000          | 600                | 0          | Dec-25           | May-26       | May-26    | External delivery - dependent on contractor availability             |
| 2335  | Kalinga Street, Ballina Segment 30             | 776,000       | 776,000                   |                |                     |                | 776,000          | 5,100              | 1          | Complete         | May-26       | May-26    | External delivery - dependent on contractor availability             |
| 2337  | Valley Drive, Alstonville Segment 30           | 170,000       | 170,000                   |                |                     |                | 170,000          | 2,500              | 1          | Dec-25           | May-26       | May-26    | External delivery - dependent on contractor availability             |
| 2365  | Balina CBD - River St / Martin St Roundabout   | 1,310,000     | 470,000                   |                |                     |                | 470,000          | 0                  | 0          | Dec-25           | Apr-26       | Dec-26    |  |
| 2366  | Wardell CBD - To the River Stage               | 1,050,000     | 150,000                   |                |                     |                | 150,000          | 0                  | 0          | Jan-26           | May-26       | Dec-26    |  |
|   | Sub Total                                      | 189,036,000   | 53,073,000                | 1,231,000      | 0                   | 0              | 54,304,000       | 1,469,700          | 3          |                  |              |           |  |
|   | Rural Roads                                    |               |                           |                |                     |                |                  |                    |            |                  |              |           |  |
| 808   | Reseals Rural                                  | 556,000       | 556,000                   |                |                     |                | 556,000          | 31,000             | 6          | N/A              | On-going     | On-going  |  |
| 809   | Rural Roads Heavy Patching                     | 430,000       | 430,000                   |                |                     |                | 430,000          | 0                  | 0          | N/A              | On-going     | On-going  |  |
| 812   | Tintenbar to Ewingsdale Highway Bypass         | 100,000       | 100,000                   |                |                     |                | 100,000          | 0                  | 0          | N/A              | N/A          | N/A       |  |
| 1154  | Reseals and Heavy Patching - Section 7.11      | 200,000       | 200,000                   |                |                     |                | 200,000          | 0                  | 0          | N/A              | On-going     | On-going  | Section 7.11 Project   |
| 1883  | Ross Lane - Betterment                         | 3,800,000     | 2,900,000                 | 96,000         |                     |                | 2,996,000        | 49,300             | 2          | Dec-25           | Dec-25       | Jun-26    |  |
| 2014  | River Bank Road segment 10-50                  | 369,000       | 0                         | 356,000        |                     |                | 356,000          | 8,600              | 2          | Complete         | Oct-25       | Jan-26    | Regional Emergency Road Repair Fund (RERRF)                          |
| 2060  | Hermans Lane segment 30                        | 569,000       | 0                         | 490,000        |                     |                | 490,000          | 1,200              | 0          | Complete         | Oct-25       | Jan-26    | Regional Emergency Road Repair Fund (RERRF)                          |
| 2061  | Humpty Back Road segment 20                    | 356,000       | 0                         | 343,000        |                     |                | 343,000          | 3,200              | 1          | Complete         | Oct-25       | Jan-26    | Regional Emergency Road Repair Fund (RERRF)                          |
| 2062  | Reedy Creek Road, Segment 10                   | 300,000       | 300,000                   | (19,000)       |                     |                | 281,000          | 8,800              | 3          | Complete         | Oct-25       | Jan-26    | Part of Stabilisation Tender Package                                 |
| 2063  | Empire Vale Road segment 30                    | 351,000       | 0                         | 338,000        |                     |                | 338,000          | 11,200             | 3          | Complete         | Oct-25       | Jan-26    | Regional Emergency Road Repair Fund (RERRF)                          |
| 2075  | Pimlico Road segment 100                       | 300,000       | 0                         |                |                     | 5,000          | 5,000            | 4,600              | 92         | Complete         | Complete     | Complete  |  |
| 2076  | Houghlahans Creek Road segment 150             | 536,000       | 0                         | 501,000        |                     | (5,000)        | 496,000          | 402,700            | 81         | Complete         | Jul-25       | Oct-25    |  |
| 2136  | Teven Road segment 60                          | 275,000       | 0                         | 269,000        |                     |                | 269,000          | 47,500             | 18         | Complete         | Nov-25       | Dec-25    |  |
| 2180  | Landslip - Tintenbar Road                      | 29,000        | 0                         | 29,000         |                     |                | 29,000           | 100                | 0          | Complete         | Oct-25       | Nov-25    | EPAR   |
| 2181  | Landslip - Sneaths Road                        | 837,000       | 812,000                   | 14,000         |                     |                | 826,000          | 4,600              | 1          | Sep-25           | Oct-25       | Dec-25    | EPAR   |
| 2182  | Landslip - Marom Creek Road                    | 733,000       | 232,000                   | 24,000         |                     |                | 256,000          | 3,400              | 1          | Oct-25           | Feb-26       | Jun-26    | EPAR   |
| 2183  | Landslip - Tamarind Drive                      | 1,648,000     | 1,000,000                 | 45,000         |                     |                | 1,045,000        | 4,500              | 0          | Sep-25           | Feb-26       | Mar-26    | EPAR   |
| continued on following page   |  |               |                           |                |                     |                |                  |                    |            |                  |              |           |  |
|   |  |               |                           |                |                     |                |                  |                    |            |                  |              |           |  |

#### 9.14 Capital Expenditure Program - 30 September 2025 Review

| Capital Expenditure - Engineering Works - 2024/25 (continued)<br>30-September-2025 |  |               |                           |                |                     |                |                             |                    |            |                           |              |           |  |
|--|--|---------------|---------------------------|----------------|---------------------|----------------|-----------------------------|--------------------|------------|---------------------------|--------------|-----------|--|
| Reference  | Project Description                        | Project Value | Original 2025/26 Estimate | Carry Forwards | Approved Variations | New Variations | 2025/26 Estimate            | Expended This Year | % Expended | Design / Consent Complete | Construction |           | Status   |
|  |  |               |                           |                |                     |                |                             |                    |            |                           | Commence     | Complete  |  |
|  | Rural Roads (continued)                    |               |                           |                |                     |                |                             |                    |            |                           |              |           |  |
| 2202   | Landslip - Teven Road                      | 7,450,000     | 80,000                    | 45,000         |                     |                | 125,000                     | 6,000              | 5          | Nov-25                    | Mar-26       | Jun-26    | EPAR   |
| 2203   | Landslip - Duck Creek Mountain             | 67,000        | 0                         | 66,000         |                     |                | 66,000                      | 0                  | 0          | Nov-25                    | Jan-26       | Feb-26    | EPAR   |
| 2204   | Landslip - Towalbyn Place, Uralba          | 228,000       | 200,000                   | 21,000         |                     |                | 221,000                     | 2,200              | 1          | Oct-25                    | Nov-25       | Apr-25    | EPAR   |
| 2219   | Landslip - Forest Road, Uralba             | 180,000       | 145,000                   | 35,000         |                     |                | 180,000                     | 400                | 0          | Sep-25                    | Oct-25       | Apr-25    | EPAR   |
| 2220   | Landslip - Hinterland Way                  | 263,000       | 246,000                   | 17,000         |                     |                | 263,000                     | 10,600             | 4          | Complete                  | Complete     | Complete  | EPAR - Construction complete, monitoring ongoing           |
| 2221   | Landslip - Uralba Cutting                  | 704,000       | 684,000                   | 20,000         |                     |                | 704,000                     | 700                | 0          | Sep-25                    | Jul-26       | Sep-26    | EPAR   |
| 2246   | Safer Roads - Rifle Range road             | 592,000       | 562,000                   | 19,000         |                     |                | 581,000                     | 3,100              | 1          | Complete                  | Dec-25       | Feb-25    | Rifle Range Road and Pearces Creek Intersection            |
| 2330   | Landslip - Old Byron Bay Road              | 400,000       | 400,000                   |                |                     |                | 400,000                     | 0                  | 0          | Complete                  | Mar-26       | Jun-26    |  |
| 2331   | Cumbalum Road - Rock Revetment Wall        | 200,000       | 200,000                   |                |                     |                | 200,000                     | 0                  | 0          | Dec-25                    | Mar-26       | May-26    |  |
| 2339   | The Coast Road, Segment 200                | 362,000       | 362,000                   |                |                     |                | 362,000                     | 7,700              | 2          | Nov-25                    | May-26       | May-26    | External delivery - dependent on contractor availability   |
| 2340   | Marom Creek Road, Segment 60               | 227,000       | 227,000                   |                |                     |                | 227,000                     | 700                | 0          | Jan-26                    | May-26       | Jun-26    |  |
| 2341   | Dalwood Road, Segment 80                   | 432,000       | 432,000                   |                |                     |                | 432,000                     | 1,400              | 0          | Dec-25                    | Feb-26       | Mar-26    |  |
| 2342   | Kirklands Road, Segment 20                 | 725,000       | 725,000                   |                |                     |                | 725,000                     | 3,600              | 0          | Oct-25                    | Oct-25       | Feb-26    |  |
| 2343   | Teven Road, Segments 50-52-54              | 286,000       | 286,000                   |                |                     |                | 286,000                     | 0                  | 0          | Complete                  | May-26       | May-26    | External delivery - dependent on contractor availability   |
|  | Sub Total                                  | 23,505,000    | 11,079,000                | 2,709,000      | 0                   | 0              | 13,788,000                  | 617,100            | 4          |                           |              |           |  |
|  |  |               |                           |                |                     |                |                             |                    |            |                           |              |           |  |
|  | Dust Seal                                  |               |                           |                |                     |                |                             |                    |            |                           |              |           |  |
| 1804   | Cooks Lane                                 | 150,000       | 88,000                    | 61,000         |                     | 15,000         | 164,000                     | 44,900             | 27         | N/A                       | Complete     | Complete  |  |
| 2042   | Behs Lane                                  | 95,000        | 0                         | 95,000         |                     | 45,000         | 140,000                     | 140,200            | 100        | N/A                       | Complete     | Complete  | MEMs projects  |
| 2260   | Emigrant Creek                             | 106,000       | 0                         |                |                     | 10,000         | 10,000                      | 9,500              | 95         | N/A                       | Complete     | Complete  |  |
| 2261   | Perrys Lane                                | 20,000        | 0                         | 20,000         |                     |                | 20,000                      | 9,300              | 47         | N/A                       | Complete     | Complete  |  |
| 2344   | Carneys Lane                               | 95,000        | 95,000                    |                |                     |                | 95,000                      | 0                  | 0          | N/A                       | Jan-26       | Mar-26    | MEMs projects  |
| 2345   | Owens Lane                                 | 95,000        | 95,000                    |                |                     |                | 95,000                      | 0                  | 0          | N/A                       | Jan-26       | Mar-26    | MEMs projects  |
| 2346   | Bartletts Lane                             | 154,000       | 154,000                   |                |                     | (70,000)       | 84,000                      | 83,800             | 100        | N/A                       | Complete     | Complete  |  |
|  | Sub Total                                  | 715,000       | 432,000                   | 176,000        | 0                   | 0              | 608,000                     | 287,700            | 47         |                           |              |           |  |
|  |  |               |                           |                |                     |                |                             |                    |            |                           |              |           |  |
|  | Bridges                                    |               |                           |                |                     |                |                             |                    |            |                           |              |           |  |
| 2184   | Bridge Scour - Eltham Road                 | 164,000       | 0                         | 164,000        |                     |                | 164,000                     | 3,900              | 2          | Oct-25                    | Nov-25       | Jun-26    | EPAR   |
| 1157   | Bridges - Other                            | 168,000       | 100,000                   | 68,000         |                     |                | 168,000                     | 14,900             | 9          | N/A                       | On-going     | On-going  | Minor works  |
|  | Sub Total                                  | 332,000       | 100,000                   | 232,000        | 0                   | 0              | 332,000                     | 18,800             | 6          |                           |              |           |  |
|  | Total - Roads and Bridges                  | 213,588,000   | 64,684,000                | 4,348,000      | 0                   | 0              | 69,032,000                  | 2,393,300          | 3          |                           |              |           |  |
|  |  |               |                           |                |                     |                |                             |                    |            |                           |              |           |  |
|  | Footpaths and Shared Paths                 |               |                           |                |                     |                |                             |                    |            |                           |              |           |  |
| 1458   | Ross Lane / Byron Bay Road - Design        | 45,000        | 0                         |                |                     |                | 0                           | 8,400              | 100        | Uncertain                 | Uncertain    | u         | TfNSW Active Transport Grant - Design and Approval Stage   |
| 1460   | Camoola Avenue, Ballina                    | 35,000        | 0                         | 12,000         |                     |                | 12,000                      | 0                  | 0          | Complete                  | Uncertain    | Uncertain | Adjoining kerb and gutter and road edge to be investigated |
| 1694   | Rail Trail Design                          | 5,000         | 0                         |                |                     |                | 0                           | 0                  | 100        | Uncertain                 | Uncertain    | Uncertain | Council resolution 281021/11                               |
| 1775   | Fig Tree Hill, Ross Lane                   | 170,000       |                           | 17,000         |                     |                | 17,000                      | 17,700             | 104        | Complete                  | Complete     | Complete  |  |
| 1810   | Westland Drive, Ballina                    | 95,000        | 95,000                    |                |                     |                | 95,000                      | 0                  | 0          | N/A                       | Apr-26       | Apr-26    | Potential external delivery                                |
| 2082   | Stewart Street, Lennox Head                | 100,000       | 0                         | 96,000         |                     | (22,000)       | 74,000                      | 66,200             | 89         | Complete                  | Complete     | Complete  |  |
| 2084   | Horizon Drive, Ballina                     | 81,000        | 0                         | 47,000         |                     | 22,000         | 69,000                      | 69,000             | 100        | Complete                  | Complete     | Complete  |  |
| 2280   | Lennox Head - Byron Street to Cooper Close | 3,557,000     | 3,547,000                 | 10,000         |                     |                | 3,557,000                   | 32,700             | 1          | Sep-25                    | Oct-25       | May-26    |  |
| 2349   | Teven Road, Alstonville                    | 135,000       | 135,000                   |                |                     |                | 135,000                     | 0                  | 0          | Nov-25                    | Apr-26       | Apr-26    | Potential external delivery                                |
| 2350   | Footpaths and Shared Paths - Renewals      | 330,000       | 330,000                   |                |                     |                | 330,000                     | 56,200             | 17         | N/A                       | Aug-25       | Jun-26    |  |
|  | Sub Total                                  | 4,553,000     | 4,107,000                 | 182,000        | 0                   | 0              | 4,289,000                   | 250,200            | 6          |                           |              |           |  |
|  |  |               |                           |                |                     |                | continued on following page |                    |            |                           |              |           |  |
|  |  |               |                           |                |                     |                |                             |                    |            |                           |              |           |  |

| Capital Expenditure - Engineering Works - 2025/26 (continued)<br>30-September-2025 |  |                    |                           |                  |                     |                |                   |                    |            |                  |              |          |   |
|--|--|--------------------|---------------------------|------------------|---------------------|----------------|-------------------|--------------------|------------|------------------|--------------|----------|---|
| Reference  | Project Description                            | Project Value      | Original 2025/26 Estimate | Carry Forwards   | Approved Variations | New Variations | 2025/26 Estimate  | Expended This Year | % Expended | Design / Consent | Construction |          | Status  |
|  |  |                    |                           |                  |                     |                |                   |                    |            |                  |              |          |   |
|  | <b>Bus Shelters and Car Parks</b>              |                    |                           |                  |                     |                |                   |                    |            |                  |              |          |   |
| 2047   | Ancillary - Parklet                            | 25,000             | 0                         | 23,000           |                     |                | 23,000            | 24,800             | 108        | Complete         | Complete     | Complete |   |
| 2320   | Roundabout - North Creek Road - Retaining Wall | 25,000             | 25,000                    |                  |                     |                | 25,000            | 0                  | 0          | Dec-25           | Feb-26       | May-26   |   |
| 2077   | Car Park - Meldrum Park                        | 100,000            | 0                         | 44,000           |                     |                | 44,000            | 56,700             | 129        | Complete         | Complete     | Complete |   |
| 2078   | Car Park - Pop Denison                         | 530,000            | 530,000                   |                  |                     |                | 530,000           | 0                  | 0          | Complete         | Mar-26       | Apr-26   |   |
| 2321   | Car Park - Pat Morton                          | 900,000            | 900,000                   |                  |                     |                | 900,000           | 300                | 0          | Oct-25           | Feb-26       | Apr-26   |   |
|  | <i>Car Park - Minor Improvement Program</i>    |                    |                           |                  |                     |                |                   |                    |            |                  |              |          |   |
| 1816   | Pat Morton - Line Marking                      | 3,000              | 3,000                     |                  |                     |                | 3,000             | 0                  | 0          | N/A              | Feb-26       | Apr-26   | Tie in with Pat Morton Car Park construction                        |
| 1817   | Flat Rock - Line Marking                       | 2,000              | 2,000                     |                  |                     |                | 2,000             | 0                  | 0          | N/A              | Feb-26       | Mar-26   |   |
| 1818   | King Street - Line Marking                     | 4,000              | 4,000                     |                  |                     |                | 4,000             | 0                  | 0          | N/A              | Feb-26       | Mar-26   |   |
| 1819   | Alstonville Pre School - Lighting              | 12,000             | 12,000                    |                  |                     | 24,000         | 36,000            | 0                  | 0          | Dec-25           | Jan-26       | Mar-26   |   |
| 1820   | Wollongbar Pre School - Lighting               | 7,000              | 7,000                     |                  |                     | 20,000         | 27,000            | 0                  | 0          | Dec-25           | Jan-26       | Mar-26   |   |
| 1821   | Marine Rescue - Lighting                       | 7,000              | 7,000                     |                  |                     |                | 7,000             | 0                  | 0          | Dec-25           | Jan-26       | Mar-26   | Progressing design however approval may not be forthcoming          |
| 1822   | Improvements - Ballina Skate Park - Lighting   | 20,000             | 20,000                    |                  |                     | (20,000)       | 0                 | 0                  | 100        | Dec-25           | Jan-26       | Mar-26   | Redundant with skate park. Transfer to Wollongbar                   |
| 1823   | Ross Street - Lighting                         | 24,000             | 24,000                    |                  |                     | (24,000)       | 0                 | 0                  | 100        | Dec-25           | Jan-26       | Mar-26   | Transfer to Alstonville as new pole would be located on crown land  |
| 2348   | Shelly Beach - Lighting                        | 25,000             | 25,000                    |                  |                     |                | 25,000            | 0                  | 0          | Dec-25           | Jan-26       | Mar-26   |   |
|  | <i>Sub Total - Minor Improvements</i>          | <i>104,000</i>     | <i>104,000</i>            | <i>0</i>         | <i>0</i>            | <i>0</i>       | <i>104,000</i>    | <i>0</i>           | <i>0</i>   |                  |              |          |   |
|  |  |                    |                           |                  |                     |                |                   |                    |            |                  |              |          |   |
|  | <b>Sub Total - Bus Shelters and Car Parks</b>  | <b>1,684,000</b>   | <b>1,559,000</b>          | <b>67,000</b>    | <b>0</b>            | <b>0</b>       | <b>1,626,000</b>  | <b>81,800</b>      | <b>5</b>   |                  |              |          |   |
|  |  |                    |                           |                  |                     |                |                   |                    |            |                  |              |          |   |
|  | <b>Total - Ancillary Transport Services</b>    | <b>6,237,000</b>   | <b>5,666,000</b>          | <b>249,000</b>   | <b>0</b>            | <b>0</b>       | <b>5,915,000</b>  | <b>332,000</b>     | <b>6</b>   |                  |              |          |   |
|  |  |                    |                           |                  |                     |                |                   |                    |            |                  |              |          |   |
|  | <b>Stormwater</b>                              |                    |                           |                  |                     |                |                   |                    |            |                  |              |          |   |
| 779  | Urban Lanes                                    | 110,000            | 75,000                    | 35,000           |                     |                | 110,000           | 0                  | 0          | N/A              | On-going     | On-going |   |
| 780  | Kerr Street (Tamar to Richmond River), Ballina | 210,000            | 210,000                   |                  |                     |                | 210,000           | 0                  | 0          | Oct-25           | Feb-26       | Apr-26   |   |
| 782  | Asset Data Collection                          | 72,000             | 25,000                    |                  |                     |                | 25,000            | 500                | 2          | N/A              | On-going     | On-going |   |
| 783  | Tidal Gates to Urban Streets                   | 248,000            | 185,000                   | 63,000           |                     |                | 248,000           | 0                  | 0          | Complete         | Oct-25       | Feb-26   | Designs completed and tenders being prepared                        |
| 789  | Martin Street, Ballina                         | 110,000            | 108,000                   |                  |                     |                | 108,000           | 23,400             | 22         | Complete         | Feb-26       | Apr-26   |   |
| 791  | Ballina Fair, Ballina                          | 190,000            | 0                         | 20,000           |                     |                | 20,000            | 0                  | 0          | Complete         | Complete     | Complete |   |
| 793  | Grant Street, Ballina                          | 185,000            | 185,000                   |                  |                     |                | 185,000           | 0                  | 0          | Nov-25           | Feb-26       | May-26   |   |
| 795  | Lems Lane and Cliff Murray Lane, Lennox Head   | 80,000             | 0                         | 78,000           |                     |                | 78,000            | 0                  | 0          | Complete         | Feb-26       | Apr-26   |   |
| 1293   | Flood Recovery - Lindsay Crescent, Wardell     | 381,000            | 0                         | 20,000           |                     |                | 20,000            |                    | 0          | Complete         | Complete     | Complete |   |
| 1686   | Greenfield Dve, Tallow Wood Pl, Lennox Head    | 230,000            | 190,000                   | 40,000           |                     |                | 230,000           | 0                  | 0          | Nov-25           | Apr-26       | Jun-26   |   |
| 1785   | Park Lane and Ballina Street, Lennox Head      | 130,000            | 130,000                   |                  |                     |                | 130,000           | 0                  | 0          | Uncertain        | Jan-26       | Apr-26   | Dependent on Lennox Head Overland Flow Study                        |
| 1786   | Williams Reserve, Lennox Head                  | 19,000             |                           | 19,000           |                     |                | 19,000            | 2,400              | 13         | Uncertain        | Jan-26       | Apr-26   | Dependent on Lennox Head Overland Flow Study                        |
| 1974   | Flood Recovery - Coral Street, Alstonville     | 80,000             | 40,000                    | 13,000           |                     |                | 53,000            | 200                | 0          | Complete         | Nov-25       | Dec-25   | Retaining Wall awarded  |
| 1975   | Flood Recovery - Rossmore Park, Alstonville    | 112,000            | 50,000                    | 38,000           |                     |                | 88,000            | 300                | 0          | Nov-25           | Jan-26       | Apr-26   |   |
| 1976   | Flood Recovery - West Ballina                  | 326,000            | 300,000                   | 26,000           |                     |                | 326,000           | 9,500              | 3          | Complete         | Jan-26       | Mar-26   | Quotations excessive. Alternate delivery methods being investigated |
| 1977   | Flood Recovery - Mellis Circuit , Alstonville  | 270,000            | 240,000                   | 9,000            |                     |                | 249,000           | 1,200              | 0          | Complete         | Jan-26       | Mar-26   | Pipes ordered. Part of larger stormwater package                    |
| 1978   | Flood Recovery - Kawana Street, Alstonville    | 120,000            | 90,000                    | 28,000           |                     |                | 118,000           | 300                | 0          | Nov-25           | Jan-26       | Mar-26   |   |
| 2286   | Owen Street, Ballina                           | 64,000             | 0                         | 64,000           |                     |                | 64,000            | 32,900             | 51         | Complete         | Sep-25       | Oct-25   |   |
| 2329   | Daintree Detention Basin, Lennox Head          | 25,000             | 25,000                    |                  |                     |                | 25,000            | 0                  | 0          | Dec-25           | Jan-26       | Apr-26   | Dependent on Lennox Head Overland Flow Study                        |
| 2364   | Rutherford Street, Lennox Head                 | 50,000             | 50,000                    |                  |                     |                | 50,000            | 0                  | 0          | Dec-25           | Jan-26       | Apr-26   | Dependent on Lennox Head Overland Flow Study                        |
| 2385   | Lems Lane, Lennox Head                         | 77,000             | 77,000                    |                  |                     |                | 77,000            | 0                  | 0          | Complete         | Feb-26       | Apr-26   |   |
|  | <b>Sub Total</b>                               | <b>3,089,000</b>   | <b>1,980,000</b>          | <b>453,000</b>   | <b>0</b>            | <b>0</b>       | <b>2,433,000</b>  | <b>70,700</b>      | <b>3</b>   |                  |              |          |   |
|  |  |                    |                           |                  |                     |                |                   |                    |            |                  |              |          |   |
|  | <b>Transport for NSW (TfNSW)</b>               |                    |                           |                  |                     |                |                   |                    |            |                  |              |          |   |
| 751  | Regional Roads Reseals                         | 216,000            | 296,000                   |                  |                     |                | 296,000           | 48,100             | 16         | N/A              | On-going     | On-going |   |
|  | <b>Sub Total</b>                               | <b>216,000</b>     | <b>296,000</b>            | <b>0</b>         | <b>0</b>            | <b>0</b>       | <b>296,000</b>    | <b>48,100</b>      | <b>16</b>  |                  |              |          |   |
|  |  |                    |                           |                  |                     |                |                   |                    |            |                  |              |          |   |
|  | <b>Total - Engineering Works</b>               | <b>223,130,000</b> | <b>72,626,000</b>         | <b>5,050,000</b> | <b>0</b>            | <b>0</b>       | <b>77,676,000</b> | <b>2,844,100</b>   | <b>4%</b>  |                  |              |          |   |