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## **WELCOME**

### **Acknowledgement of Country**

Ngayan marrungku wiyan Wanarruwampa kunarr, mirumalikan parrayku ani, ngatan ngayan marrung wiyan Ngarrakay paranpa, yurakaykal ngatan pangaykal.

Singleton Council acknowledges the Wanaruah, Wonnarua people and their custodianship of the land in the Singleton Local Government Area. We also acknowledge all other Aboriginal and Torres Strait Islanders who live within the Singleton Local Government Area and pay our respect to elders past, present and future.

ANNUAL REPORT 2024 / 2025

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# Part one: OUR SINGLETON

The Singleton local government area (LGA) has a resident population of 25,508 and covers an area of 4,893 square kilometres (REMPLAN 2024). The Singleton township is located on the banks of the Hunter River, 197 kilometres northwest of Sydney and 80 kilometres northwest of Newcastle.

Singleton is home to a diverse mix of commerce and industry, including agriculture, vineyards, tourism, defence and retail; however, light and heavy industry, power generation and particularly coal mining are the dominant economic drivers.

The LGA boasts a commanding natural environment with 40 percent of its area made up of the world heritage-listed Wollemi, Yengo and Mount Royal National Parks. It was at Whittingham that the first European exploration party came upon the Hunter River and extolled the virtues of land

"as fine as imagination ... can form", literally sowing the seeds of agriculture and enterprise to help the fledging colony of New South Wales to prosper.

Today, Singleton's abundance of natural resources continues to help support the State's economy.

The Singleton LGA and wider Hunter Region are entering a new and exciting era with a growing population, greater economic evolution and expanding global gateways to the rest of the world. With modern conveniences, state-of-the art facilities and infrastructure offered with a country lifestyle, as well as a doorstep to a world-class university, cutting edge hospitals and national sports and cultural events, Singleton continues to expand its status as a leading regional economy with exceptional liveability.





**27,315** Forecasted Population 2036

#### Per annum growth rate

(0.8% per annum growth rate is for the entire LGA)

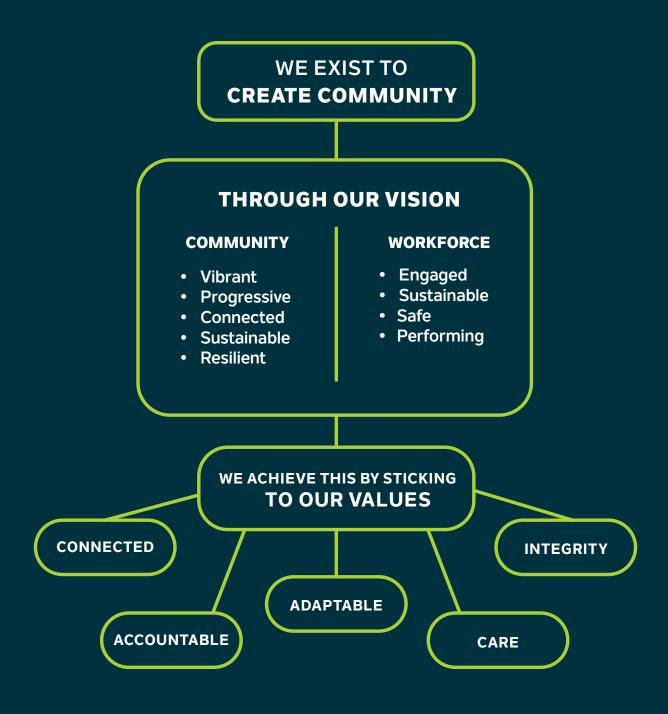
#### **Population (REMPLAN)**

Totals	2021	2026	2031	2036	2041
Total population	24,725	25,584	25,861	27,315	28,628



Source: REMPLAN 2024

## We exist to create community



## **SINGLETON SNAPSHOT**

25,508 people call Singleton home

**37 Population** median age

83.4 Life expectancy in years

8.3% **Identify as** Aboriginal + **Torres Strait** Islander



## **Liveability Census Data**



**78%** Satisfied with the liveability of Singleton



## Singleton's top strengths:

- 1. Sense of belonging
- 2. Sense of personal safety



73.5km Of pathways in the LGA



4,893<sup>km2</sup> **LGA Area** 







Blocks of land for development



Singleton Heritage Walk sites



**National Parks** 

## **Top 4 Industries**













## Mayor's Message

In a year of transition and reinvigoration for Council, not least with the September local government election bringing some fresh perspectives to the Chamber and the commencement of a new general manager, the pages of this report show there were plenty of accomplishments in 2024/2025.

Even as the ongoing conversations around the shift in the Hunter's economy continued to present both opportunities and challenges for Singleton and our region, we were already acting on our community's priorities for the future—captured in input into the Create Singleton 2035 Community Strategic Plan—with a particular focus on the needs of young people.

A case in point was the first Singleton Careers Expo held in August 2024, which was resoundingly successful in bringing together industries, training organisations and job seekers to explore opportunities available now to respond to the demands of our transitioning economy.

We also built on enhancing community connection in a range of ways, from another successful year of Christmas on John Street, Twilight and Firelight, through to programs in the Singleton Arts and Cultural Centre and the Beyond the Divide podcast that celebrated the abilities and contributions of everyone.



But the year wasn't without its challenges. Our local government area received an emergency declaration following the storm and flood event in May 2025, and we continued to press the NSW Government for reasonable compensation to replace Council's water and sewer depot, which was displaced to make way for the Singleton Bypass.

Our community also farewelled former mayor and long-serving councillor John Martin OAM, whose exemplary community service will set the standard for years to come.

On a personal note, it's a privilege to serve the people of Singleton and I was honoured to return to the position of Mayor for a further term.

Congratulations to all of my fellow councillors, the General Manager and his staff on all that was achieved and delivered for Singleton in 2024/2025.

## **General Manager's** Message

With more than 160 actions on our schedule to deliver in 2024/2025, we set out to lay a path to get our community moving this yearquite literally.

Following on from the direction set by our community for more footpaths and greater connectivity, the Singleton Walking and Cycling Plan was developed and exhibited alongside the Traffic and Transportation Strategy that will help to prioritise upgrades of transport networks across our local government area.

With the asisstance of state and federal government funding, works also got underway on two critical bridges to enhance road safety, improve connectivity and strengthen flood resilience in our region.

The new Brunners Bridge at Mitchells Flat will allow larger trucks carrying heavier freight loads to safely cross the bridge and better accommodate new and existing agribusiness in the area, while Kilfoyles Bridge on Stanhope Road has been replaced with a new double lane concrete bridge and raised by a minimum of 2.2 metres above the previous flood level to improve accessibility during floods.

For those craving more adrenalin, we celebrated upgrades to both the Maison Dieu and Pioneer Road Mountain Bike Parks, helping to further Singleton's growing status as a mountain biking destination.



And construction of the \$8.2 million Alroy Oval Sports Precinct redevelopment began, to deliver three upgraded fields, car parking, amenities, lighting and drainage as well as an all-abilities, genderneutral amenities building for our junior and female footballers.

Critically, Council also remains a great place to work with the retention of its fivestar rating for the fourth consecutive year in the 2025 annual review of the human resources industry's top performers, and we welcomed a new influx of apprentices. trainees and cadets to secure our workforce into the future.

It's been a privilege to step into the role of General Manager, and I extend my thanks to the Mayor, Councillors and all of our staff who have been involved in delivering for our community in 2024/2025.



**Cr Sue Moore** Mayor

## **OUR** COUNCILLORS 2023/2024



**Cr Tony Jarrett Deputy Mayor** 



**Cr Godfrey** Adamthwaite



**Cr Sue George** 



**Cr Hollee Jenkins** 



**Cr Sarah Johnstone** 



Cr Mel McLachlan



**Cr Tony McNamara** 



**Cr Val Scott** 



**Cr Dan Thompson** 



**Cr Sue Moore** Mayor

## **OUR NEW** COUNCILLORS 2024/2025



**Cr Sue George Deputy Mayor** October 2024 - 15 October 2026



Cr Mel McLachlan **Deputy Mayor** 16 October 2026 - September 2028



**Cr Godfrey** Adamthwaite



**Cr Hollee Jenkins** 



**Cr Anne McGowan** 



**Cr Dan Thompson** 



**Cr Patrick Thompson** 



**Cr Peree Watson** 



**Cr Scott Yeomans** 

## **ORGANISATION OVERVIEW**



of council.

Government Act following the commencement of the new term

## **OUR EXECUTIVE LEADERSHIP TEAM**









## **OUR FRAMEWORK**

## **Integrated Planning +** Reporting (IP+R) Framework

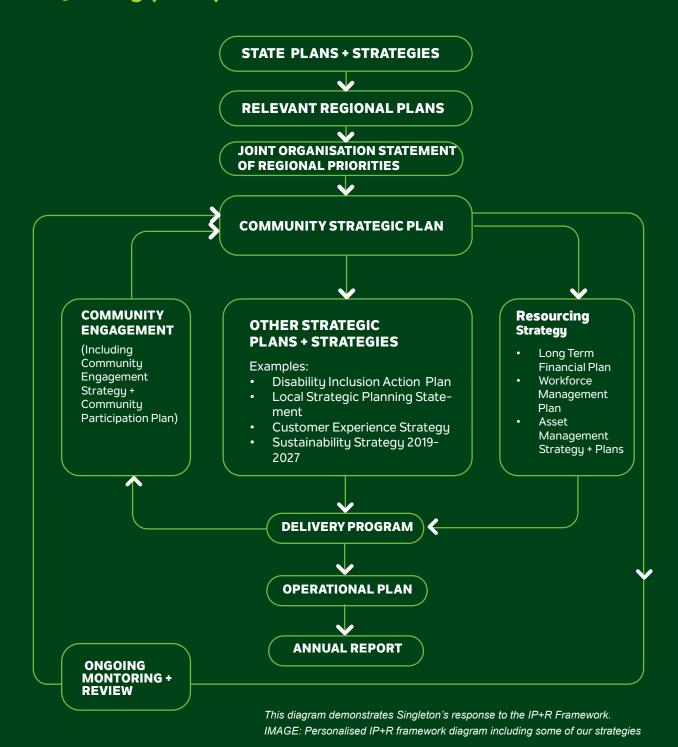
The Community Strategic Plan (CSP) is the highest level of strategic planning that local councils undertake. It is the keystone document of the NSW Government **Integrated Planning and Reporting** (IP+R) Framework.

The framework provides the integrated approach to strategic and operational planning, including identifying the resources required for delivery and the need for ongoing monitoring, evaluation and engagement with the community.

The updates provided in this Annual Report relate to the Singleton Community Strategic Plan 2022-2032 and Delivery Program 2022-2026 and Operational Plan 2024/2025.

During 2024/2025 Council's staff worked with the community and elected council to develop the 2035 Create Singleton - Community Strategic Plan, Combined Delivery Program 2025-2029 and Operational Plan 2025/2026 and Resourcing Strategy. The suite of documents was endorsed by Council in June 2025 to take effect from 1 July 2025.

## **Integrated Planning +** Reporting (IP+R) Framework



## **HONOURING OUR CITIZENS**

Each year the Australia Day Committee calls for nominations for the Citizen of the Year and Young Achiever of the Year awards, to be announced at the Civic Ceremony on Australia Day. The objective of the awards is to recognise outstanding personal achievement or outstanding contribution to the community during the previous year. All residents of the Singleton local government area are eligible to nominate.

### 2025 Young Achiever of the Year

#### **Dr Jared Lawrence**

A Singleton High School alumni and medical student, Dr Lawrence is making an outstanding impact on improving the health and well-being of the Singleton community and executing an exceptional vision for the future of rural healthcare. His vision extends to inspiring the next generation in Singleton to pursue careers in health and to adopt healthier lifestules through mentoring and engaging with local students, providing guidance and encouraging others who aspire to make a difference in the health sector.



Image: 2025 Singleton Young Achiever of the Year Dr Jared Lawrence and Mayor of Singleton Cr Sue Moore

### 2025 Citizen of the Year

### **Nigel Korff**

Nigel Korff has been a paramedic and volunteer with the NSW Rural Fire Service (RFS) since 1985. His service includes 19 years with the NSW RFS Lower Hunter Aviation brigade and a member of the NSW RFS Remote Area Fire Team (RAFT) and Rapid Aerial Response Team (RART). He was selected for the inaugural NSW RFS Aviation Rescue Crew in 2014 and is now an instructor and assessor for NSW RFS Down the Wire operations. In 2022, Nigel was part of the helicopter rescue response for the Lismore floods, as well as a Rescue Crewman on NSW RFS Helitak 201 where he was involved in 17 winch rescues at Eugowra, contributing to Australia's largest number of successive rescues performed by helicopters on any single day. The crew of Helitak 201 was awarded the Barry Marsden Memorial Award for outstanding contribution to the preservation of life during a natural disaster by the Honourable Company of Air Pilots United Kingdom, with the awards being presented in London.



2025 Singleton Citizen of the Year Nigel Korff and Mayor of Singleton Cr Sue Moore

### **Wambo Coal Singleton** Hall Of Fame 2024

### **Australian Armu Infantry Museum**

Described as the Hunter Valley's answer to the Australian War Memorial, the Australian Army Infantry Museum in the Singleton Military Area welcomes tens of thousands of visitors every year to view its extensive collection of Infantry Corps history and artifacts.

The Museum officially opened soon after the Infantry Centre was established in Singleton in 1973 and quickly grew in size and popularity. During the Australian Army Infantry Museum's centenary celebrations in 2011, it was reopened in its current awardwinning, purpose-built, accessible gallery space.

In addition to housing Australia's military history, the Museum plays an important role on days of national significance such as Anzac Day and Remembrance Day, reminding the community of the part current service members and Defence veterans play in the greater national story. With Defence being the second largest employer in the Singleton LGA, the Museum is the bridge between those currently serving, veterans, their families and the greater Singleton community.



Uniformed staff are assisted by over a dozen volunteers who play a crucial role in bridging the gap between the artifacts on exhibition and the public's understanding of military history.

These volunteers, many veterans and family of service members, not only assist in curating exhibitions but also engage the Museum's thousands of visitors through personal stories, fostering a deeper emotional connection to the collections and adding depth and authenticity to the Museum's narratives.

Their unique perspectives enrich educational programs, making history more relatable and accessible, transforming the Museum from a static repository of artifacts into a vibrant space of learning and connection.

### **Northern Agricultural Association**

Founded in 1868, the Northern Agricultural Association (NAA) hosts an annual rodeo in April, the Singleton Show in September and a camp draft in October.

The NAA is made up of volunteers, manu of whom dedicate countless hours of their time to ensuring these successful events happen every year.

In 2024, the NAA celebrated the 150th Singleton Show. Offering something of interest to everyone, the annual Show provides a place for residents of Singleton and its surrounding districts to come together for fun and entertainment, and to showcase what is made and produced in the area be it cattle, horses, arts, craft or horticulture. The historic Singleton Showground, officially opened in September 1910, is owned by the NAA.

The NAA maintains the historic buildings and features on the grounds that also serve as a venue for many community activities and fundraisers including the annual PCYC Book Fair and NAIDOC Community Day plus weddings, birthdays, debutant balls, field days, dances, meetings, funerals and poultry auctions.

The NAA's objectives are to promote the development of agriculture, pastoral, horticultural and industrial pursuits in Singleton and surrounds; to host events for the display of horses, cattle, dogs, poultry and other livestock and animals, horticulture and agricultural produce; maintain the Singleton Showground with accommodation and facilities and; to promote other objects that will advance agriculture, horticulture and industrial interests.

The showground is so ingrained in the community that it would be hard to find someone from Singleton who has not attended an event there or enjoyed the facilities that the NAA provide.



## **OUR ADVOCACY**

## **Singleton Advocacy Agenda**

Advocacy is the process of influencing others to create positive change. Successful advocacy results in a change such as funding to deliver a project, infrastructure or initiatives or a change in government policy. If acted upon, advocacy forms the blueprint for our local government area's transformation.

Putting our community first is paramount for Singleton Council. It is the cornerstone of everything we do, which is why our advocacy plays an important role in setting Council's direction ahead of state and federal elections.

During 2024/2025 and in line with Council's IP+R Framework, Council staff worked with the elected council to develop the new Singleton Advocacy Agenda and Singleton Infrastructure Advocacy Agenda. The documents present the key priorities for Singleton and supports Council and the community in taking action to advocate to state and federal governments.

Our vision is for a prosperous, equitable and sustainable Singleton, that provides transport options, a range of industries and encourages people to meet and businesses to flourish. A local government area that is able to adapt to new technology, creates opportunity, embraces diversity and offers the best qualities of life.



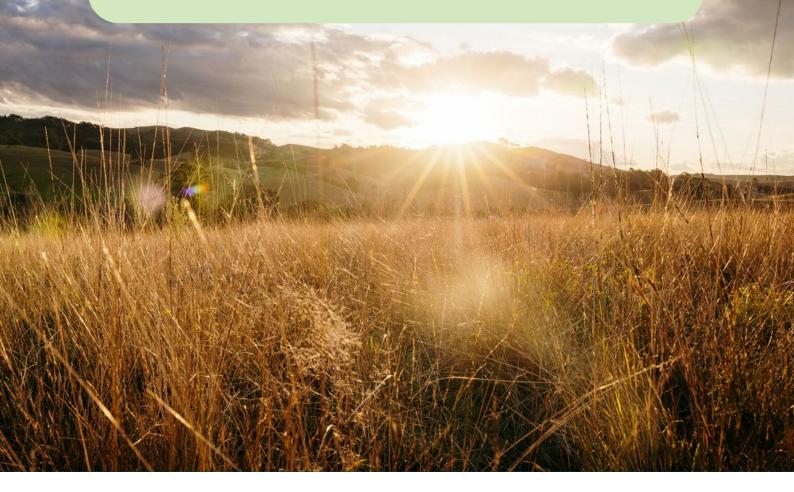
#### What we have achieved

- → Funding commitment to upgrade police and justice facilities in Singleton
- → Funding to build a cycle/ pedestrian bridge over the **Hunter River**
- **→** Funding for Brunners **Bridge replacement**
- → Funding for the creation of **Alroy Oval Sports Precinct**
- → Funding received for **Hunter Regional Livestock Exchange Development**

## **AWARDS + ACCOLADES**



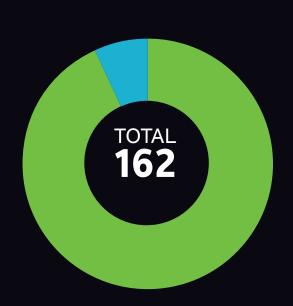
- → 2025 LGNSW Local Government Excellence Awards Winner - Risk Management category - Singleton Shark Tank
- → Nominee Community Development (Population under 150,000) -Singleton Explore Wellbeing - Building Mental Health Resilience and Wellbeing
- → Nominee Special Project Initiative (Population under 50,000) Singleton **Child Safeguarding**
- → HRD Australia Employer of Choice



## 2024 / 2025

## Part two: **OPERATIONAL PLAN**

Of the 2024/2025 Operational plan actions, 152 were completed to plan and 10 were partially completed (including funding dependent), with 97% progress made, with the remaining work to be completed within the 2025/2026 Operational Plan.



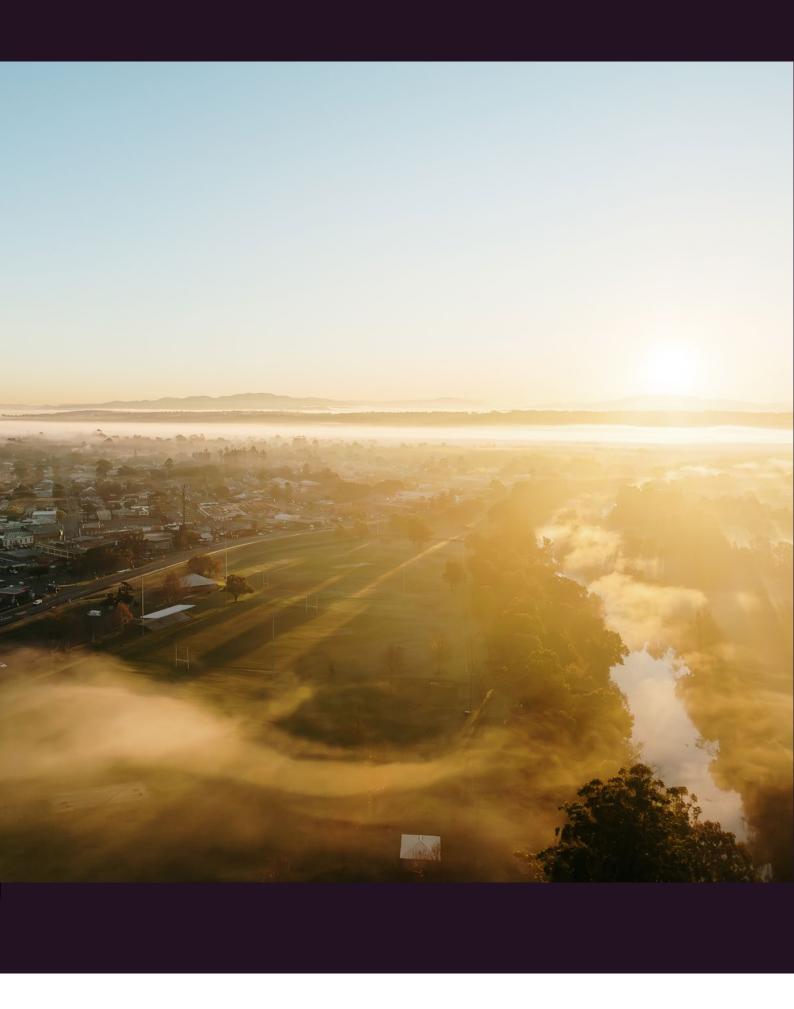
### **Action Status Snapshot**

Completed

152

Partially Completed

(including funding dependent)



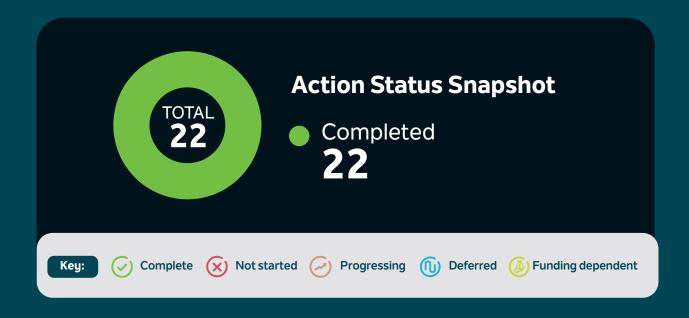
## **OUR PEOPLE**

### Our Objectives (Where we want to be in 10 years time)

Our community is creative, vibrant, inclusive, safe, healthy and sustainable. Our community is resilient, educated, inclusive, connected and engaged.

### Our Strategies (How we will get there)

- → 1.1 Provide services and facilities that meet the needs of our community at different stages of life
- → 1.2 Create and provide social, recreational and cultural services which educate, innovate, inspire and entertain
- → 1.3 Promote, facilitate and provide services for public health, healthy living and lifestyles
- → 1.4 Advocate and collaborate with Government and other agencies to improve services relating to but not limited to health, education, integration, connectivity, security and wellbeing
- → 1.5 Facilitate and support programs and activities which promote inclusion and celebrate diversity







## Our snapshot **OUR PEOPLE**



19,605

People visited the Youth Venue



25,732

People engaged with Youth Venue online resources



Community events held as part of the Singleton **Seniors Festival** 





2,000

People attended the Singleton NAIDOC Week Community Day. The event was a collaboration of 62 diverse services, businesses and organisations

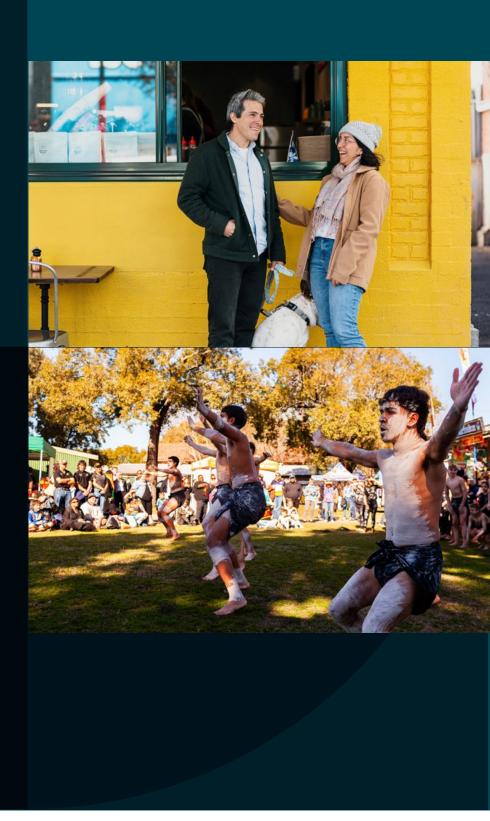


898

People engaged with Access and Inclusion Program through events, podcasts and resources



**Countries were represented** at the Singleton Harmony **Day Celebration** 



### **Snapshot Highlight**

#### Podcast promotes inclusive conversations to reach beyond the divide

A series of conversations highlighting the challenges and contributions of people with a disability in Singleton was launched, marking Singleton Council's first foray into podcasting.

Consisting of seven episodes, Beyond the Divide is an initiative of Council's Access and Inclusion program which aims to promote a sense of connection and belonging for everyone.

The idea for the project came from Council's Access and Inclusion Officer. Harrison Kirkwood, who turned host to chat to a range of interviewees with the aims to change attitudes, challenge misconceptions, improve access in physical spaces, foster the value of inclusive design and help make the culture of Singleton more welcoming for all.

Guests include teacher Jo Tonon, Singleton Council Youth Worker Mat Fox, Disability Support Worker Kristen Millar, Community Connector at Singleton Neighbourhood Centre Aimee Parker and member of Council's Disaster Risk Reduction team

Jessica Whyte, CEO of disability services providers Witmore Ltd, Rachel Baigent, along with Eileen King and Tony Ovington who share their personal experiences of life with a disability.

Mayor of Singleton, Cr Sue Moore officially launched the podcast on Saturday 24 May. "This podcast is a wonderful, innovative way for everyone to learn more about the realities of life for people with a disability, their family and friends, and the people who support them right here in Singleton,"





### **Our Actions**

### Provide services and facilities that meet the need of our community at different stages of life

Develop and enhance community data for evidence based decision making

No	Action	Responsible	Status	Progress	Comments
1.1.1.1	Conduct annual review of Singleton LGA social data and produce a report to inform community strategic planning activities.	Community Development	$\bigcirc$	100%	Annual review of the Singleton LGA social data was completed and data utilised in a variety of internal and external grant applications and business planning.

#### Improve availability and accessibility of community services through implementation of the Singleton **Community Development Strategy**

No	Action	Responsible	Status	Progress	Comments
1.1.2.1	Implement high priority 2024/2025 actions from the Singleton Community Development Strategy 2022-2026 and Singleton Disability Inclusion Action Plan 2022-2026	Community Development		100%	High priority actions from the Singleton Community Development Strategy were implemented, including:  - Singleton NAIDOC event was a success Contributed to the development of the Advocacy Agenda items based on actions identified in the Community Development Strategy Seniors Week 2025 program of events held successfully Wellbeing programs promoted at Army Family Open Day Harmony Day Celebrations held with 14 countries represented Reconciliation Flag Raising event held with 160 people attending Singleton DRIVE program supported.  High priority actions from the Singleton Disability Inclusion Action Plan were implemented with highlights detailedin the Access + Inclusion section of this Annual Report.

#### Deliver sustainable quality management of Youth Services, supporting young people to build their confidence and contribution to the community

No	Action	Responsible	Status	Progress	Comments
1.1.3.1	Youth Services meet the needs of the community through visitation, online engagement and beneficial relationships with external support agencies	Community Services	$\odot$	100%	Youth Venue welcomed 19,605 visitors and engaged 25,732 people online. Partnerships with key external support agencies were stengthened through collaborations to enhance service delivery, created meaningful connections and ensured young people have access to the support and resources they need to thrive.

#### Deliver sustainable management of Children's Services providing quality education and care of children

No	Action	Responsible	Status	Progress	Comments
1.1.4.1	Children Services operate at or near capacity, meeting National Quality Framework and consistent with identified improvement priorities	Community Services	$\bigcirc$	100%	Long Day Care averaged an 82% occupancy rate, with Out of School Hours Care averaging 60% for Before School Care, 79% for After School Care, and 78% Vacation Care, with numbers capped at 60 children to ensure quality staffing and care. The Mobile Preschool recorded an average 22% occupancy.  Assessment and rating confirmed that both Long Day Care and OOSH services continue to meet National Quality Standards overall, with OOSH achieving an 'Exceeding' rating in two quality elements.

#### Deliver sustainabile management of Library Services to meet Living Learning Libraries NSW Standards

No	Action	Responsible	Status	Progress	Comments
1.1.5.1	Library Services meet the needs of the community through visitation, loans and online engagement meeting Living Learning Library Standards	Community Services	$\odot$	100%	Library welcomed 69,750 visitors, facilitated 139,679 physical loans, 55,208 digital loans and recorded 62,241 online interactions. The Library currently meets or exceeds 14 of the 17 Living Learning Libraries NSW Standards, with clear strategies in place to address the remaining targets, including membership as a percentage of population, items per capita and acquisitions per capita.

## Deliver sustainable management of Visitor Information Centre, implementing contemporary services to develop and grow visitor economy and maintain accreditation

No	Action	Responsible	Status	Progress	Comments
1.1.6.1	Deliver high priority actions from 2024/2025 Tourism Improvement Project, ensuring Visitor Information Centre operates maintaining Destination NSW accreditation within budget	Community Services	$\bigcirc$	100%	Visitor Information Centre welcomed 7,061 visitors and maintained Destination NSW accreditation within budget. The Centre has strengthened its impact through enhanced social media engagement, developed a newsletter, upgraded the tourism database and continued to collaborate with local tourism operators to build stronger regional connections and promote local experiences.

## Create and provide social, recreational and cultural services which educate, innovate, inspire and entertain

#### Deliver an inclusive Singleton Arts and Culture Strategy and supporting program

Deliver actions from the Arts and Culture Strategy 2020-2030 for 2024/2025 period.  Singleton Arts and Culture Strategy actions were delivered with successful exhibitions and comprehensive programming secured through to January 2026.  Exhibition highlights include:  Sustainable Singleton (February 8 – April 27) engaged community in environmental avereness in collaboration with Council's Environmental Services.  AVIAN ASSEMBLY (May 16 – August 3) provided ecological reflection on human-bird relationships.	and Culture Strategy 2020- 2030 for 2024/2025 period.  Engagement  Engagement  actions were delivered with successful exhibitions and comprehensive programming secured through to January 2026.  Exhibition highlights include:  - Sustainable Singleton (February 8 – April 27) engaged community in environmental awareness in collaboration with Council's Environmental Services.  - AVIAN ASSEMBLY (May 16 – August 3) provided ecological reflection on	No	Action	Responsible	Status	Progress	Comments
			Deliver actions from the Arts and Culture Strategy 2020-	Strategy &	Status		Singleton Arts and Culture Strategy actions were delivered with successful exhibitions and comprehensive programming secured through to January 2026.  Exhibition highlights include: - Sustainable Singleton (February 8 – April 27) engaged community in environmental awareness in collaboration with Council's Environmental Services AVIAN ASSEMBLY (May 16 – August 3) provided ecological reflection on

No	Action	Responsible	Status	Progress	Comments
1.2.1.2	Provision of targeted programs in the Singleton Arts and Cultural Centre for all ages which educate, inspire and entertain	Strategy & Engagement	$\bigcirc$	100%	Inclusive programming has been delivered through a range of exhibitions, demonstrating a strong commitment to accessibility-focused exhibitions, intergenerational participation, emerging artist support and diverse artistic mediums accommodating different learning styles.  Exhibition highlights include:  - Sustainable Singleton (February 8 – April 27) engaged community in environmental awareness in collaboration with Council's Environmental Services.  - AVIAN ASSEMBLY (May 16 – August 3) provided ecological reflection on human-bird relationships.

#### Deliver quality library programs and resources that meet community needs

No	Action	Responsible	Status	Progress	Comments
1.2.2.1	Deliver literacy, recreational and social programs and resources for all ages	Community Services	$\bigcirc$	100%	Library delivered literacy, recreational and social programs 1,094 sessions, engaging 16,096 participants in a diverse range of literacy, recreational, and social programs for all ages. These thoughtfully designed programs aim to educate, inspire, and entertain—demonstrating the library's ongoing commitment to delivering high-quality services and strengthening community connection.

#### Deliver a diverse range of social, recreational and educational programs to encourage community participation

No	Action	Responsible	Status	Progress	Comments
1.2.3.1	Facilitate and/or deliver a range of social, recreational and educational programs that encourage inclusive community participation	Community Services	$\bigcirc$	100%	Youth Services has delivered 727 diverse programs across social, recreational, and educational areas, engaging 8,273 participants and fostering inclusive community engagement. Through dropin sessions, term-based activities, special activities, and targeted outreach, these programs provide young people with meaningful opportunities to connect with peers, build essential life skills, and access the support they need.

### Promote, facilitate and provide services for public health, healthy living and lifestyles

#### Deliver programs that enhance community health and wellbeing

No	Action	Responsible	Status	Progress	Comments
1.3.1.1	Collaborate and support community groups for initiatives that promote good health and wellbeing including Singleton Interagency	Community Development		100%	Council worked with community groups to promote health, wellbeing, and social connection across all ages. Key highlights included: -Participation in Local Health Committee and Seniors' Health Forum to promote services and the Singleton Explore Wellbeing programDelivery of a Seniors Week program, developed with multiple stakeholders to encourage healthy ageing and social participationYouth Week collaboration with Social Futures and Singleton Family Support through the Youth NetworkSupport for an expanded NAIDOC Week program, featuring an Art Exhibition, Rugby League Gala Day, Community Fun Day, and Corroboree.
1.3.1.2	Deliver 2024/2025 targeted intervention programs supporting children, young people, families and communities experiencing or at risk of vulnerability	Community Services	$\bigcirc$	100%	The Targeted Early Intervention program delivered 292 sessions, supporting 6,096 children, young people, families, and community members at risk of vulnerability.  Services included case work, counselling, parenting support, homelessness access, and home school sessions. Community connections grew through NAIDOC, interagency collaborations, Rhythm to Recovery, and Drug Safe Workshops. Partnerships with local organisations, including Singleton Neighbourhood Centre, Sublime Care, and Regional Youth NSW, ensured inclusive and responsive services for the community.
1.3.1.3	Promote 'scores on door premises' program to both business and the community to facilitate good public health standards	Regulatory Services	<b>⊘</b>	100%	Inspections of food businesses completed and Scores on Doors promoted to the operators during the inspections. 12 fixed food businesses received a 5 star rating in 2024/2025.

No	Action	Responsible	Status	Progress	Comments
1.3.1.4	Conduct swimming pool compliance inspections according to inspection program	Regulatory Services	$\odot$	100%	Inspections continue to be carried out proactively and at request of owners in accordance with the ongoing inspections program, including commercial/tourist and visitor accommodation.
1.3.1.5	Implement programs to improve:  • parking near schools  • illegal dumping  • abandoned vehicle rates  • littering  • companion animal management	Regulatory Services		100%	Companion animal management programs are ongoing, including the maintenance and operation of the Animal Management Facility. The illegal dumping response is also ongoing and the final installment of the EPA Illegal Dumping Grant for this program has been paid to Council. The previous school zone parking program has been suspended due to impending changes to the Fines Act and the cessation of print and post parking fines. Regulatory Services has commenced work around Prescribed Parking Zones which if introduced will continue school zone parking enforcement per previous arrangements. Work has also commenced on the potential implementation of the Local Parking Enforcement Policy which will apply to parking enforcement more broadly.
1.3.1.6	Implement and promote content within the Sustainability Hub to drive relevant behavioral change interventions through principles of social inclusion, social normality, and intergenerational equity	Environmental Services	$\bigcirc$	100%	The Singleton Sustainability Hub is regularly reviewed and updated to ensure relevant programs and events are accessible from the website. A highlight include the Energy Wise program to support community behaviour change around energy usage.
1.3.1.7	Promote, support and facilitate public events which enhance environment and community health and wellbeing.	Environmental Services	$\bigcirc$	100%	Public events continue to be supported, facilitated and promoted on the Singleton Sustainability Hub. A highlight is the monthly Crop Swap which has been successfully trialed with Slow Food Singleton. The event is an opportunity for community to access locally homegrown fresh produce, will work to reduce green waste and consequential emissions.

#### Advocate and collaborate with Government and other agencies to improve services relating to but not limited to health, education, connectivity, security and wellbeing

#### Deliver improved community services through advocacy and collaboration

No	Action	Responsible	Status	Progress	Comments
1.4.1.1	Collaborate with government bodies, industry and other stakeholders to improve services that enhance economic prosperity, liveability and community wellbeing	Strategy & Engagement	$\bigcirc$	100%	Council continues to collaborate with key stakeholder to improve services that enhance economic prosperity, liveability and community wellbeing. Including:  - Collaborating with Hunter Councils Community Development and Social Planning network to develop a Hunterwide local government approach to homelessness and affordable housing.  - Working with Upper Hunter Homeless Service (UHHS) on the provision of housing to address the lack of available crisis accommodation in the Singleton LGA.  - Establishing the Youth Networking to bring together services that work with local youth for collaboration opportunities.  - Providing data support to nongovernment organisation for business planning.
1.4.1.2	Review and update Advocacy Agenda in line with Council's priorities	Strategy & Engagement	$\odot$	100%	The Advocacy Agenda has been reviewed and an update drafted to reflect community priorities.

#### Facilitate and support programs and activities which promote inclusion and celebrate diversity

Support and deliver programs and activities that celebrate and enhance Singleton's livability, wellbeing and prosperity

No	Action	Responsible	Status	Progress	Comments
1.5.1.1	Deliver two significant community events that promote inclusion, community participation, wellbeing	Strategy + Engagement		100%	Three significant community events were delivered in 2024/25, including:  - Christmas on John Street in December was a successful community celebration and supported local business by attracting people to the Singleton CBD.  - Twilight in January was a great succes, supporting local businesses like Parkview Cafe and local food vendors and celebrating Singleton's diverse culture through inclusive activities including basket weaving, bush tucker tastings, Koori-oke and sensory spaces.  - Firelight in May was a succesful event. To ensure a more accessive event it was held for the first time at the Civic Cente and was well received by the community.

No	Action	Responsible	Status	Progress	Comments
1.5.1.2	Provide support to community groups and organisations when running community events that enhance Singleton's livability, wellbeing and prosperity	Strategy + Engagement	$\bigcirc$	100%	Through the event application process, Council continues to provide extensive support to community groups and organisations to host events that significantly contribute to Singleton's livability, wellbeing and economic vitality. Notable examples include fun runs, markets, school events and youth-driven community initiatives which promote a dynamic and thriving environment for residents and visitors alike.
1.5.1.3	Deliver an arts and culture program that promotes inclusion and celebrates diversity	Strategy + Engagement		100%	The Singleton Arts + Cultural Centre (SACC) delivered diverse programming. The comprehensive approach demonstrated SACC's commitment to accessible, multi-generational programming spanning traditional crafts, contemporary art dialogue, and cutting-edge digital experiences across diverse community demographics. Highlights include:  - Free ART CRAFT workshops for primary to high school students. The workshops supplied all 12 participants with materials and encouraging self-directed creative exploration.  - Community engagement was expanded through a SACC Chat featuring artists to discuss their processes and concepts before the AVIAN ASSEMBLY exhibition opening.  - Technology integration continued with VR Games programming which offered immersive virtual reality experiences for visitors through games, puzzles and educational 'adventures'.

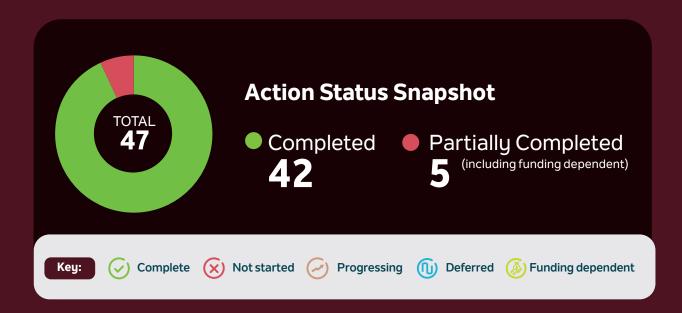
# **OUR PLACES**

## OUR OBJECTIVES (Where we want to be in 10 years time)

Our Places are sustainable, adaptable and inclusive. Our Places are vibrant, connected, innovative and safe.

## OUR STRATEGIES (How we will get there)

- → 2.1 Provide safe and well-maintained facilities, land and infrastructure
- → 2.2 Improve transport connectivity and support sustainable alternatives
- → 2.3 Provide safe and responsible water and sewer services
- → 2.4 Facilitate land use planning and development outcomes which respect and contribute in a positive way to the environment and community
- → 2.5 Promote and facilitate sustainable village living







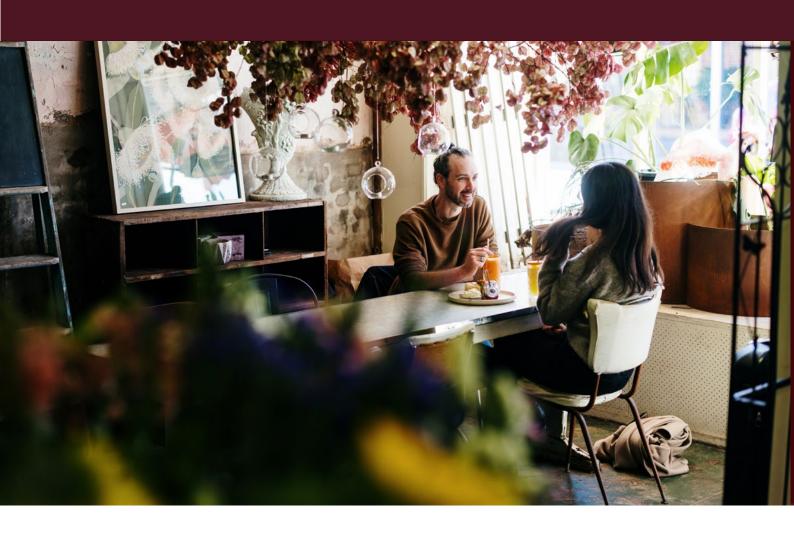


1.24km

Of new and upgraded footpath works have been installed



Lowest DA processing time in the **Hunter Region** 





# **Capital Works**

Our Capital Works Program for 2024/2025 amounted to \$38,387,949, split 64 per cent for new assets and 36 per cent for asset renewal, which also includes improvement for our water and sewer infrastructure.

#### Water + Sewer

Jerrys Plains Water Pump Station	$\checkmark$
Obanvale Water Treatment Plant PLC Replacement	✓
Sewage Treatment Plant Wet Weather Bypass	✓
Sewage Treatment Plant Decanter Refurbishment	✓
Watermain Renewal Program – Boundary and Broughton Street	✓

## **Open Spaces, Sports and Recreational**

Pioneer Rd Mountain Bike Track Construction	$\checkmark$
Howe Park Tennis Court Upgrades	✓
Merrick Dog Park Upgrades Project	✓
Wilf Allen Walk Erosion Project	✓
Various Sports Field Improvements	✓

#### Waste

Tip Face Civil Works	✓
New Amenities Building	✓
Leachate Pond Design	✓
Improved Perimeter Fencing	✓
Installation of Refuelling tank	✓

## Roads

Stanhope Road Rd Ch0.000 to CH.850KM	✓
Box Gap Road Rehabilitation – Stage 1	✓
Falbrook Road Chainage 5.77 to 7.16, Segment 040 Road widening to 6m	✓
Pavement Strengthening - Cessnock Rd - Broke	✓

# **Buildings**

Alroy Oval Sports Precinct & Amenities Building Upgrade	✓
Clubhouse Extension – AFL Building – James Cook Park	✓
Singleton Gym & Swim – Amenities Upgrade, Pool Mechanical Infrastructure Repairs & Renewal	✓
Civic Centre Auditorium Roof Renewal, Improvement & Anchor Height Safety System	✓

## **Transport**

Brunners Bridge Replacement – Gresford Rd, Mitchells Flat (works ongoing)	✓
Kilfoyle's Creek Bridge Replacement – Stanhope Rd, Stanhope (works ongoing)	✓
123C Major Culvert Upgrade - Charlton Rd, Broke	✓
New Footpath Constructions – Wilcox Ave, Wilkinson Ave, Sussex St, Edinburgh Ave, Stuart Ave, Woodward Ave.	✓

# **Our Actions**

## Provide safe and well-maintained facilities, land and infrastructure

#### Plan and deliver maintenance programs for infrastructure assets

No	Action	Responsible	Status	Progress	Comments
2.1.1.1	Implement levels of service for Open Space	Recreation & Facilities	$\odot$	100%	Open Space was maintained in accordance with the current levels of service
2.1.1.2	Implement levels of service for Local & Regional Roads and associated infrastructure	Infrastructure Services	(1)	40%	Service Levels for Local and Regional Roads and associated infrastructure is under review.
2.1.1.3	Undertake programmed infrastructure inspections for condition including critical assets	Infrastructure Services	$\odot$	100%	Ongoing inspections being undertaken on critical assets

## Plan, maintain and encourage usage of Council assets

No	Action	Responsible	Status	Progress	Comments
2.1.2.1	Promote the services, capacity and utilisation of the Civic Centre	Strategy + Engagment	$\bigcirc$	100%	The Civic Centre has been regularly and consistently booked by the public, serving as a versatile and valuable venue for a wide range of events. Work has commenced to develop a Marketing Plan to further promote the facilities, location and services, and to encourage greater community engagement, ensuring it continues to serve as a vital community asset.
2.1.2.2	Identify opportunities to enhance the Civic Centre and surrounds including accessibility, aesthetics and digital upgrade	Strategy & Engagement	$\bigcirc$	100%	An audio-visual audit has been completed, including a thorough review of the technology, equipment, and infrastructure related to sound, video and multimedia in the Civic Centre. The audit identified opportunities to enhance the AV systems and foyer which can be considered in the future budget and resource allocations process.

No	Action	Responsible	Status	Progress	Comments
2.1.2.3	Develop Public Arts Strategy for the Singleton LGA	Strategy & Engagement	<b>⊘</b>	100%	Public Art Policy has been developed and adopted.
2.1.2.4	Increase utilisation of the Singleton Arts & Cultural Centre	Strategy & Engagement	$\bigcirc$	100%	A strategic review of the Singleton Arts & Cultural Centre has commenced to guide increased utilisation, determine the future direction and ensure continued value to the community. The Centre expanded its offering of programs, workshops, and exhibitions in 2024/25, attracting a broader audience and enhancing community engagement.



## Design, program and deliver Capital Works Program for each of the infrastructure asset classes

No	Action	Responsible	Status	Progress	Comments
2.1.3.1	Deliver 2024/2025 Infrastructure Capital Works in line with Capital Works Program	Infrastructure Services		100%	Some highlights of the 2024/2025 Capital Works Program includes: - 70% of the Capital Project Budget was expended - A further 15.5% of Capital Project Budget was committed and ongoing in execution phase. Major projects nearing completion include Alroy Oval, AFL Clubhouse extension, Brunners Bridge Replacements and Kilfoyles Bridge 4.5% of the Capital Project Budget was underspent, with projects being delivered under budget and a further - 4% of underspend is forecast for ongoing projects - 6% of the Capital Project Budget uncommitted.
2.1.3.2	Design future Capital Works Program in line with asset management plans	Infrastructure Services	$\odot$	100%	Design for future Capital Works projects has been completed in line with the relevant Asset Management Plans.

## Design and construct a consolidated Council Operations Depot

2.1.4.1	Finalise design for consolidated operations depot **	Infrastructure Services	25%	Tenders were rejected due to budget constraints. Alternate options led to the recruitment of an in-house Project Architect (PA). The PA will work on the documentation of three proposed design options with full shovel ready documentation and approvals expected to be completed in 2025/26.

<sup>\*\*</sup> Actions are Funding Dependent

## Facilitate sports council committee to engage with sporting groups to improve sporting facilities

No	Action	Responsible	Status	Progress	Comments
2.1.5.1	Facilitate the Sports Council Committee including the sports grant program	Recreation & Facilities	$\odot$	100%	Sports Council Committee meetings have been supported and conducted throughout the year.

## Develop strategies and plans for Recreation & Facilities to meet the needs of the community

No	Action	Responsible	Status	Progress	Comments
2.1.6.1	Develop Strategic Plans, Plans of Management and Master Plans for Community Land	Recreation & Facilities	$\bigcirc$	100%	Jerrys Plains Plan of Management was adopted by Council following approval from Crown Lands. The draft Broke Crown Lands Plan of Management is waiting approval from Crown Lands. The draft Generic Community Land Plan of Management has been developed and will be reported to Council before seeking Crown Lands approval to place it on public exhibition.  The draft Gowrie Park and Heuston Lookout Master Plans has been developed and will be reported to Council to seek approval to place them on public exhibition."

#### Provide safe, attractive and accessible facilities at Lake St Clair

No	Action	Responsible	Status	Progress	Comments
2.1.7.1	Implement the Lake St Clair Plan of Management **	Recreation & Facilities	$\odot$	100%	Accessibility is a priority action from the Lake St Clair Plan of Management. Funding has been allocated through Resources for Regions Round 9 to improve disability access to the amenities at Lake St Clair. The project scope has commenced.
2.1.7.2	Promote Lake St. Clair service offering in alignment with Singleton Tourism Strategy and Hunter Valley Destination Management Plan	Economic Development	<b>⊗</b>	100%	Lake St Clair continues to be promoted under the Singleton Visitor Tourism Strategy and Hunter Valley Destination Management Plan, with bookings and day passes increasing in 2024/25.  -Facebook campaigns reached 209,000 people, with 44,686 page visitors and 10,000+ followers.  -A new Instagram account reached 2,200 people and grew to 161 followers since its 2024 launch.  -A refreshed Lake St Clair brand will launch soon, aligning with the Hunter Valley brand to boost reach and support visitation in non-peak periods.

#### Respond efficiently and professionally to community maintenance enquiries relating to Infrastructure Services

No	Action	Responsible	Status	Progress	Comments
2.1.8.1	Attend to maintenance matters raised in customer request system within required timeframe	Infrastructure Services	$\odot$	100%	All CRMs were actioned and attended to as per Council's Levels of Service.

#### Improve transport connectivity and support sustainable alternatives

#### **Develop and Implement a Walking and Cycling Strategy**

No	Action	Responsible	Status	Progress	Comments
2.2.1.1	Implement Walking and Cycling Strategy priority actions **	Infrastructure Services	$\odot$	100%	The Walking and Cycling Plan has been finalised and adopted by Council and actions prioritised.

#### Develop and implement a Transport Strategy

No	Action	Responsible	Status	Progress	Comments
2.2.2.1	Finalise Transport Strategy and Implement 2024/2025 priority actions	Infrastructure Services	$\odot$	100%	The Traffic and Transportation Strategy has been adopted by Council and actions are being completed.

#### Increase options for transport in and around the Local Government Area

No	Action	Responsible	Status	Progress	Comments
2.2.3.1	Commence development of an Electric Vehicle Charging Infrastructure (EVCI) Strategy	Environmental Services	$\odot$	100%	The Environmental Services team has begun drafting the EVCI Strategy, including a community and business survey, regional council consultation, technology review, and alignment with NSW Government targets.

## Provide safe and reliable water and sewer services

#### Provide water and sewer services in accordance with Council's Water and Sewer Customer Service Plan

ı	Vo	Action	Responsible	Status	Progress	Comments
1,000	7.3.1.1	Water and sewer related customer requests are actioned within levels of service	Water & Sewer	$\odot$	100	90% of water and sewer customer service requests were actioned within levels of service. This includes completion of service requests relating to sewer chokes and overflows, water main breaks and leaking meters.
7,70	2.3.1.2	Water and sewer development related applications are actioned within levels of service	Water & Sewer	$\odot$	100	94% of water and sewer development related applications were actioned within Council's levels of service.
0,000	2.3.1.3	High and medium risk liquid trade waste approval holders are inspected annually by Council	Water & Sewer	$\odot$	100%	Annual inspections completed as required

<sup>\*\*</sup> Actions are Funding Dependent

#### Provide potable water supply in accordance with Australian Drinking Water Guidelines

No	Action	Responsible	Status	Progress	Comments
2.3.2.1	Continue implementation of Council's Drinking Water Management System (DWMS), including the 2024/2025 Improvement Program Items	Water & Sewer	$\odot$	100%	Council continued implementation of the Drinking Water Management System (DWMS). All critical Control Points (at Obanvale Water Treatment Plant including chlorine, turbidity and fluoride) has over 95% compliance with Australian Drinking Water Guidelines (ADWG). There were zero E.coli detections in the supply network.

#### Provide sewage services in accordance with Council's Environment Protection Licence requirements

No	Action	Responsible	Status	Progress	Comments
2.3.3.1	Continue implementation of Sewerage System Pollution Incident Response Management Plan including regular reporting to the Environmental Protection Authority (EPA) and annual update of the plan	Water & Sewer	$\odot$	100%	Council continued implementation of the Sewerage System Pollution Incident Response Management Plan. All environmental incidents were recorded within the Pollution Incident Response Management Plan register and incidents with non-trivial consequences reported to the Environmental Protection Authority (EPA).

#### Deliver capital projects to renew assets, provide for development and growth and improve the environment and health performance of water and sewer systems

No	Action	Responsible	Status	Progress	Comments
2.3.4.1	Complete or progress to the identified phase water and sewer capital projects, as per 2024/25 Capital Works Program	Water & Sewer		95%	Council completed several major water and sewer projects in 2024/25, including: -STP sludge lagoon, drying bed, decant refurbishment, and electrical upgrades -Watermain renewals on Carrington St, Gardner Cct, Broughton & Boundary Sts; Maison Dieu bore completed -WTP PLC replaced; mobile chlorine dosing unit delivered and training completed -Minor SPS switchboards designed; fabrication and civil works underway -Mt Thorley substation construction commenced -Jerrys Plains Water Pump Station commissioned STP inlet bypass and amenities building designed; tenders received -Environmental fencing at STP completed -Dunolly Bridge sewer main condition assessment and tender underway

#### Develop and implement the long term service delivery strategies and plans for water and sewer services

No	Action	Responsible	Status	Progress	Comments
2.3.5.1	Implement Integrated Water Cycle Management Plan (IWCM) projects and investigations for 2024/2025	Water & Sewer	$\odot$	100%	Projects and investigations from Integrated Water Cycle Management Strategy were implemented and completed.
2.3.5.2	Complete annual review of strategic planning documents in accordance with Regulatory and Assurance Framework for Local Water Utilities.	Water & Sewer	$\odot$	100%	The annual review of strategic planning documents was completed. A survey was conducted and based on the results the Customer Service Plan was reviewed and placed on public exhibition. Review of public exhibition feedback is in progress.
2.3.5.3	Review annual asset management forecasts and programs for capital and operational budgets and maintenance activities	Water & Sewer	$\odot$	100%	Annual review completed of asset management forecasts and programs for capital and operational budgets and maintenance activities.

#### Council's water customers have a resilient water supply

No	Action	Responsible	Status	Progress	Comments
2.3.6.1	Monitor water usage and availability and implement corrective actions as per the Drought and Emergency Response Management Plan, including introducing water restrictions and implementing Water Efficiency Management Plans where required.	Water & Sewer	$\bigcirc$	100%	Monitoring of water usage and availability is ongoing. Glennies Creek Dam is at 103% total capacity and there is no requirement for water restrictions. Permanent Water Wise Rules are currently in effect.
2.3.6.2	Develop potable water schemes in villages **	Water & Sewer		0%	Council continued to seek funding opportunities to deliver potable water to villages identified in Council's adopted Integrated Water Cycle Management Plan. No funding opportunities were identified in the 2024/25 financial year.

#### Water and sewer services are priced so they are economically sustainable and equitable

No	Action	Responsible	Status	Progress	Comments
2.3.7.1	Review water and sewer income and expenditure models to determine 2025/2026 water and sewer pricing	Water & Sewer	$\odot$	100%	Water and sewer pricing was reviewed to incorporate the impact of the replacement of the Water and Sewer Depot impacted by the Singleton Bypass. Figures are included in the Draft 2025/26 Operational Plan

#### Undertake water and sewer regulatory and business performance reporting

No	Action	Responsible	Status	Progress	Comments
2.3.8.1	Complete and submit to the relevant government authority the annual EPA Annual Return, National Pollutant Inventory, Local Water Utility Performance Monitoring Report, Drinking Water Management System Performance Report and Liquid Trade Waste Annual Report	Water & Sewer	<b>⊘</b>	100%	The Environmental Protection Authority Annual Return, Local Water Utility Performance Reporting, National Pollutant Inventory Reporting, Liquid Trade Waste Annual Report and Drinking Water Management System Performance Report have been finalised and submitted to relevant authority.

## Facilitate land use planning and development outcomes which respect and contribute in a positive way to the environment and community

#### Provide development engineering assessment and advice services that meet the needs of the community

No	Action	Responsible	Status	Progress	Comments
2.4.1.1	Assess and certify development that creates new lots and public infrastructure to ensure it meets relevant standards within required timeframes	Water & Sewer	$\odot$	100%	All new development applications have been reviewed and assessed to ensure they meet relevant standards specially if they create public infrastructure.

#### Increase awareness towards sustainable urban planning outcomes

No	Action	Responsible	Status	Progress	Comments
2.4.2.1	Deliver actions for 2024/2025 from the liveability assessment **	Planning & Development Services	<b>⊘</b>	100%	Ongoing delivery of the Liveability Assessment actions is dependent on external funding. Staff continue to monitor and pursue funding opportunities.
2.4.2.2	Develop Rural lands strategy **	Planning & Development Services	$\odot$	100%	The Draft Rural Land Use Strategy has been developed and public exhibition completed during June 2025.  Council staff are working on collation and consideration of submissions.

#### Develop and Deliver a Vineyards and Rural Tourism Strategy

No	Action	Responsible	Status	Progress	Comments
2.4.3.1	Deliver actions for 2024/2025 in the Vineyards and Rural Tourism Strategy **	Planning & Development Services	$\odot$	100%	Council is proactively promoting the right development in the right places as defined in the Vineyards and Rural Tourism Strategy. Ongoing delivery of the strategy actions is dependent on external funding. Staff continue to monitor and pursue funding opportunities.

#### Develop an Employment Lands Strategy that provides for the sustainable growth and diversification of industries

No	Action	Responsible	Status	Progress	Comments
2.4.4.1	Deliver actions for 2024/2025 in the Employment Lands Strategy **	Planning & Development Services		95%	An internal report to determine priority actions has been prepared and initial consultation with landholders and Regional NSW has commenced. Implementation of priority actions is funding dependent.

<sup>\*\*</sup> Actions are Funding Dependent

After adoption of an Employment Land Strategy, complete a report formally reviewing land use zoning around existing and proposed transport corridors, which give consideration to land use compatibility, minimisation of land use conflict and protection of visual amenity

No	Action	Responsible	Status	Progress	Comments
2.4.5.1	Finalise and implement a report on Employment Land Use Zoning (LSPS 4.1.3)	Development & Environmental Services	(S)	100%	Employment Land Use Strategy has been endorsed by Council.

#### Implement Housing Strategy which gives consideration to housing affordability, diversified housing and lot sizes

No	Action	Responsible	Status	Progress	Comments
2.4.6.1	Monitor and report on implementation of Housing Strategy (LSPS 2.3.1)	Planning & Development Services	<b>⊘</b>	100%	Council remains committed to supporting diversification in development applications, recognising the importance of creating resilient, vibrant and sustainable communities. Council has established an Economic Development Concierge Program designed to strengthen regional and local partnerships, attract investment, facilitate knowledge sharing and enable the delivery of critical infrastructure that supports both housing supply and broader community-building outcomes. Additionally, Council staff continue to prioritise the assessment of development applications for dwellings, ensuring alignment with the State's housing targets and Council's adopted Housing Strategy, with a strong focus on accelerating housing delivery to meet current and future demand.
2.4.6.2	Develop Affordable Housing Guidelines	Planning & Development Services	$\odot$	100%	Council received grant funding to assist with the development of an Affordable Housing Action Plan. A Local Housing Strategy Findings Report was prepared to assist in implementing recommendations for housing affordability and an action has been included in the 2025/2026 Operational Plan to complete the Affordable Housing Action Plan.

An analysis of the Strategic Growth Areas in the Local Strategic Planning Statement to review infrastructure servicing, site constraints and legislative changes

No	Action	Responsible	Status	Progress	Comments
2.4.7.1	Commence analysis of Strategic Growth Areas Constraints Mapping	Planning & Development Services	$\odot$	100%	A review of the Local Strategic Planning Statement, including identified Strategic Growth Areas, was completed in draft, ahead of commencing a formal review of the Local Strategic Planning Statements, Local Environmental Plan (LEP) and Development Control Plan.

#### Review and update the Development Control Plan and LEP in response to developed strategies

No	Action	Responsible	Status	<b>Progress</b>	Comments
2.4.8.1	Commence review of Development Control Plan in response to strategic land use planning outcomes identified in the Housing Strategy, Employment Land Strategy and Vineyards and Rural Tourism Strategy	Planning & Development Services	(~)	90%	A status report on implementation of the strategies has been prepared to enable internal review to commence. Review of the Local Strategic Planning Statements (LSPS) was completed. Resourcing is being reviewed to determine requirements for further review.

#### **Protect and promote Indigenous Heritage**

No	Action	Responsible	Status	Progress	Comments
2.4.9.1	Develop guidelines to support the appropriate identification, management and mitigation of impacts to sites and places of local Aboriginal significance (LSPS 2.2.3)	Development + Environmental Services	$\odot$	100%	Scope of work has been developed.

#### Protect and promote Non-Indigenous Heritage

No	Action	Responsible	Status	Progress	Comments
2.4.10.1	Implement the Mount Thorley Warkworth Heritage Grants Program	Development & Environmental Services	$\odot$	100%	The Mount Thorley Warkworth Heritage Grants Program was successfully implemented, led by the Heritage Committe with administrative support from Council officers.

#### **Create urban forests**

N	lo	Action	Responsible	Status	Progress	Comments
24111	-:	Assess landscape plans as part of subdivision works certification	Infrastructure Services	$\odot$	100%	All landscape plans have been reviewed and assessed as part of the subdivision works certificate process.

#### Facilitate the development of innovation

No	Action	Responsible	Status	Progress	Comments
2.4.12.1	Progress participation in the Office of Environment and Heritage (OEH) Sustainability Advantage program to Silver membership	Development & Environmental Services	$\odot$	100%	Review of the Sustainability Strategy has commenced and will provide the operational framework for integrating sustainability into business practices and monitoring key areas of sustainability performance across the organisation. Community consultation and stakeholder engagement was completed.

## Promote and facilitate sustainable village living

#### Enhance the visual and public amenity of villages through the implementation of the Village Master Plans

No	Action	Responsible	Status	Progress	Comments
2.5.1.1	Review the Singleton Village master plans considering the outcome of the VPA committee review**	Executive Management	$\bigcirc$	100%	14 community projects have been completed with the Mount Thorley Warkworth VPA and 8 progressing. 2 community projects have been completed with the United Wambo VPA and design and engineering works completed to commence the Jerrys Plains Recreation Ground upgrade.

#### Village entrances and public spaces are well presented

No	Action	Responsible	Status	Progress	Comments
2.5.2.1	The Villages are maintained in accordance with the adopted Levels of Service	Infrastructure Services	$\odot$	100%	Maintainance of the villages was completed in line with the adopted levels of service. Funding through Resources for Regions Round 9 has been utilised to undertake additional maintenance.

# **OUR ENVIRONMENT**

## OUR OBJECTIVES (Where we want to be in 10 years time)

Our Environments are valued, preserved, respected and enhanced in a sustainable way.

## **OUR STRATEGIES (How we will get there)**

- → 3.1 Collaborate to enhance, protect and improve our natural environment
- → 3.2 Advocate for quality clean air and quality rehabilitation
- → 3.3 Promote efficient water, energy and waste management and increase reuse and recycling
- → 3.4 Collect and manage urban storm water effectively
- 3.5 Manage and reduce risks from environmental pollution and disease
- 3.6 Increase the planning and preparedness for natural disasters







## State of the Environment









Singleton Council is committed to sustainability in all its forms, including strengthening our own corporate sustainability performance; growing community awareness and participation; and facilitating sustainable development within the Singleton local government area (LGA).

Taking direction from the community, our objective is to ensure the actions we take today enhance the quality of life of future generations – socially, economically and environmentally.

Recognising that Council cannot create change in isolation, the Community Sustainability Advisory Committee was established to act as a reference group for the development of the 2019/2027 Sustainability Strategy and guide the long-term sustainability of Singleton in partnership with community stakeholders. Our strategy identifies the importance of the United Nations' 17 Sustainable Development Goals and prioritises four key areas. We are proud to share our key achievements for the key areas.



## Affordable + clean energy

#### Key achievements this year include:

- Energy: 4 floodlights upgraded to LED, 8 solar carpark lights installed, 14 PV systems maintained (800 kW), plus 329 new PV systems (3683 kW)
- Renewables: 50% of energy sourced through Power Purchase Agreement
- Transport: 11% of new vehicles were Battery Electric or Plug-in Hybrid Electric Vehicles, with 1 fast and 19 destination chargers installed
- 329 additional PV solar systems were installed with a 3,683 kW capacity across the LGA capacity



#### Sustainable cities + communities

- Partnered with Slow Food Singleton to launch monthly crop swap at the library
- EV charger in Castlereagh St delivered 212 sessions (1641 kW)
- Energy Wise program reached 6,000+ residents with comfort and savings tips
- Added 1.2 km of shared paths, including 12 kerb ramps



- 5,5059.71kg has been collected in waste.
- 2,914 bags collected from residents front door



#### **Burragan Recycling Shop**

- 66.83 tonnes of waste diverted from landfill
- 939 customers
- \$10.697.65 in sales



## **Garden Compost** Giveaways

- Three events
- 360 bags of compost given away



#### **Mattress Muster**

- Two events
- 849 mattresses collected
- 29.7151 tonnes collected



#### Tyre Drop-Off Days

- Two events
- 956 tyres collected
- 9.568t tonnes collected



#### Life on the land

- Partnered with Hunter Region Landcare Network and Local Land Services for biodiversity workshops, walks, and vegetation works at Col Fisher Park (continuing into 2025/26)
- Community action: 100+ native bee hotels built, 60kg rubbish collected on Clean Up Day, 500+ trees planted by 50 residents on National Tree Day
- Hosted a special film and farming event with Rachel Ward, attended by 60 people



## Responsible consumption + production

Council's waste management also has a strong focus on reusing and recycling rather than waste disposal. Through ongoing practices 6665.16 tonnes of waste was diverted from landfill in 2024/2025.

# **Emissions generated from Council operations**

SOURCE OF ACTIVITY DATA	2022-2023 EMISSIONS (tC02-e)	2023-2024 EMISSIONS (tC02-e)	2024-2025 EMISSIONS (tC02-e)	CONTRIBUTION	TREND
Natural Gas	75	32	41	2%	Increased
Diesel	651	955	503	21%	Decreased
Electricity *	1,600	1,640	1,812	76%	Increased
Other	7	44	23	1%	Decreased
Total	2,333	2,670	2,378	100%	Decreased

<sup>\*50%</sup> renewable energy PPA agreement for Singleton has been applied.





# **Our Actions**

## Collaborate to enhance, protect and improve our natural environment

#### Plan, monitor, educate and deliver weed management for the Singleton LGA

No	Action	Responsible	Status	Progress	Comments
3.11.1	Implement weed strategic actions identified through consultation with the Singleton Weeds Advisory Committee	Development & Environmental Services	$\bigcirc$	100%	Council has collaborated with Hunter Region Landcare Network and Local Land Services to deliver five Birds, Bees and Butterflies Urban Walks in the Singleton LGA to create awareness of the impact weeds have on natural areas. Additionally, the Sustainability Hub and Calendar on the Singleton Council website were regularly updated with relevant weeds information and events available for the community.
3.1.1.2	Finalise the development of a four year weed management plan for weeds on council owned land and implement priority actions	Infrastructure Services		45%	Council is currently developing a project brief for a consultant to develop a four-year Weed Management Plan.

#### Enhance re-use of roads material

No	Action	Responsible	Status	Progress	Comments
3.12.1	Implement and utilisation of recycled / reused materials where possible within civil capital and maintenance works	Infrastructure Services	$\odot$	100%	Council Infrastructure Services Civil Operations teams continue to utilise recyclable materials (for example millings) from existing Council LGA and state roads, and stored at Council's major stockpile sites. This has resulted in a reduction in the quantity of materials held for use on Council's gravel roads and drainage network.

#### Identify, maintain and improve biodiversity assets such as natural corridors

No	Action	Responsible	Status	Progress	Comments
3.1.3.1	Monitoring and report on biodiversity gains and losses across the LGA	Development & Environmental Services	$\odot$	100%	Field data acquisition started for the development of a Vegetation Map of the Singleton LGA. The mapping project will aid in the identification of ecological values, endangered ecological communities and significant flora species in the LGA.

#### Identify biodiversity risks and implement risk mitigation strategies to promote

No	Action	Responsible	Status	Progress	Comments
3.1.4.1	Implement biodiversity conservation actions identified through consultation with the Singleton Sustainability Committee	Development & Environmental Services	$\bigcirc$	100%	Council continued biodiversity actions and community engagement to raise awareness of local ecology and weed impacts. Highlights included National Tree Day 2024, urban walks, native seed propagation, and bee hotels. In October 2024, Council and Local Land Services established a partnership to complete creek stabilisation and ecologicalenhancements at Col Fisher Park.

#### Advocate and promote best practice activities for final land use outcomes for mining and supporting industries

No	Action	Responsible	Status	Progress	Comments
3.1.5.1	Advocate for funding to develop Post Mining Land Use Strategy**	Development & Environmental Services	<b>⊘</b>	100%	A Strategic Planning Framework has been prepared and costed and staff made presentation to the Parliamentary Inquiry into Post Mining Land Use in August 2024 to raise the profile. This topic is a priority within the Singleton Advocacy Agenda, the Councillors have been briefed and a report on actions taken to advance the Strategy is prepared for endorsement by Council. From a regional perspective, a Funding Strategy was prepared in collaboration with the Hunter Joint Organisation to progress ahead of the Federal election in May 2025. Advocacy for funding continues to ensure future resourcing.
3.1.5.2	Subject to 3.1.5.1 commence Post Mining Land Use Strategy **	Development & Environmental Services	$\odot$	100%	Work has commenced on the Post Mining Land Use Strategy however advocacy for funding continues to ensure future resourcing of the Strategy.

# Advocate to manage cumulative impacts on agricultural land, natural resources, air quality, ecosystem services and community health

No	Action	Responsible	Status	Progress	Comments
3.1.6.1	Advocate for a cumulative impact study in the Upper Hunter to assess longterm effects on agriculture, natural resources, air quality, ecosystems, and community health arising from current and projected land use across the LGA	Development & Environmental Services	$\odot$	100%	Council has continued to advocate for the cumulative impacts study and consideration of this has formed part of strategic planning documents prepared and in preparation, including the Vineyards and Rural Tourism Strategy, Housing Strategy and the currently in development Rural Land Use Strategy. The importance of cumulative impact assessment is embedded in the Net Zero/Post Mining Land Use Framework and the Advocacy Agenda.

## Advocate for quality clean air and quality rehabilitation

#### Council will lead by example through clean energy practices

No	Action	Responsible	Status	Progress	Comments
3.2.1.1	Implement actions to reduce emissions in line with NSW government objectives	Development & Environmental Services	$\odot$	100%	Council officers have supported internal stakeholders with grant applications to implement the Emission Reduction Action Plan (ERAP) and helped the community reduce greenhouse gas emissions through Energy Wise programs and Save Your Energy Bills workshops.

<sup>\*\*</sup> Actions are Funding Dependent

#### Increased take up of renewable energy sources for businesses and households

No	Action	Responsible	Status	Progress	Comments
3.2.2.1	Promote opportunities and benefits of sourcing renewable energy	Development & Environmental Services	$\odot$	100%	Opportunities and benefits were promoted via monthly business e-newsletters and the Sustainability Hub, updated regularly. Key 2024/25 topics included home batteries for residents and EV charger installation for businesses.

## More efficient use of energy by Council, households and businesses

No	Action	Responsible	Status	Progress	Comments
3.2.3.1	Collate energy consumption data and promote opportunities for renewable energy uptake and best practice energy efficiency measures	Development & Environmental Services	$\odot$	100%	Energy consumption data continues to be collated and opportunities for renewable energy and efficiencies are promoted through the Energy Wise program

#### Encourage sustainable design

No	Action	Responsible	Status	Progress	Comments
3.2.4.1	Develop a program to promote energy efficiency and renewable energy and consumption reduction to the community	Development & Environmental Services	$\bigcirc$	100%	The Energy Wise program was delivered between April and May 2025, designed to educate the community on energy efficiency, lowering household electricity bills and accessing available government incentives. The program included weekly video resources focusing on different topics and offering practical tips to support residents to adopt cost-saving energy solutions. The Save Your Energy Bill workshop was also delivered to encourage active community participation by providing families with tailored advice based on their individual electricity bills.

#### Promote affordable and clean energy

No	Action	Responsible	Status	Progress	Comments
3.2.5.1	Review the Sustainability Education Program and report on outcomes to the community	Development + Environmental Services	$\odot$	100%	Council staff are exploring grant opportunities to support a review and potential upgrade of community engagement approaches as part of the Sustainability Education Program. Current outcomes continue to be shared with the community through media releases and social media posts.

## Promote efficient water, energy and waste management and increase reuse and recycling

#### Optimise the efficiency of water and sewer infrastructure and services

No	Action	Responsible	Status	Progress	Comments
3.3.1.1	Complete efficiency projects identified for 2024/25 as per Water and Sewer Efficiency Strategy	Water + Sewer	<b>⊘</b>	100%	The Water and Sewer Efficiency Strategy was reviewed for effiency projects and actioned as required to prepare for 2025/2026.

#### Develop and implement a long-term waste management strategy for Singleton Council

No	Action	Responsible	Status	Progress	Comments
3.3.3.1	Implement the high priority actions from the waste management strategy	Waste Services	$\odot$	100%	High priority actions were completed. Highlights include:  - preparation for implementation of food organisations and garden organics (FOGO)  - review of drop off events and delivery to rural villages  - consideration of bulky waste delivery with neighboring Councils

#### Development of the site Master Plan for the Waste Management Facility

No	Action	Responsible	Status	Progress	Comments
3.3.4.1	Finalise the Environmental Impact Statement stage of the master plan and lodge Development Application for the proposed extension.	Waste Services		75%	The Environmental Impact Statement (EIS) process is continuing for the masterplan and will be completed in 2025/2026. Regular discussions with the contractor continues, the Biodiversity Development Assessment Report has been completed and Aboriginal heritage studies have commenced. Development application can be lodged following the completion of the EIS.
3.3.4.2	Finalise design and initiate construction of the new leachate management system **	Waste Services		50%	Design has been completed and tender process commenced. Remaining work is funding dependent.

<sup>\*\*</sup> Actions are Funding Dependent

#### Deliver problem waste recycling program to the Singleton Community

No	Action	Responsible	Status	Progress	Comments
3.3.5.1	Provide problem waste disposal options to Singleton community through drop off events and the Community Recycling Centre (CRC) at the Waste Management Facility	Waste Services	$\bigcirc$	100%	Problem waste disposal options continue to be promoted to community. Some highlights include:  - Over 800 tyres collected across two Tyre Drop Off Day events  - RecycleSmart initiative continues with subscriptions increasing. Council staff continue to promote the initiative.  - The Chemical Collection event and Mattress Muster event were both well supported  - The Community Recycling Centre continues to be fully operational
3.3.5.2	Deliver projects that utilise products made from recycled materials	Waste Services	$\odot$	100%	Some concreting, asphalting and fencing projects have been identified for use of recycled material. There is an increased focus on onsite winning of natural earth material to avoid having to buy in virgin material from the quarry to use onsite

#### Participation in implementation of both the Hunter Regional Waste Management and Circular Economy working groups

No	Action	Responsible	Status	Progress	Comments
3.3.6.1	Attend all regional meetings for waste management and circular economy working groups as well as participate in regional events and projects	Waste Services	$\odot$	100%	All regional meetings have been attended by Council staff

## Manage and reduce risks from environmental pollution and disease

#### Operation of the Waste Management Facility in line with all legislative requirements

No	Action	Responsible	Status	Progress	Comments
3.5.1.1	Actively comply with landfill licence, EPA approved management plans and regulatory reporting requirements	Waste Services	$\odot$	100%	EPA license and all management plans have been fully complied with for the Waste Management Facility.

#### Ensure the Pollution Incident Response Management Plan (PIRMP) is implemented for the Waste Management Facility

No	Action	Responsible	Status	Progress	Comments
3.5.2.1	Review and test the Pollution Incident Response Management Plans for Waste Management Facility at least annually	Waste Services	$\odot$	100%	A review and test of the Pollution Incident Response Management Plans was performed, resulting in minor updates.

#### Reduce the risk of environmental harm and adverse health impacts

No	Action	Responsible	Status	Progress	Comments
3.5.3.1	Implement inspection program for unauthorised and unregistered on site sewage management (OSSM) systems	Development & Environmental Services	$\odot$	100%	The inspection program has been implemented and is ongoing. Unauthorised and unregistered OSSM systems are actioned as they are identified from service reports and other reporting platforms.

## Increase the planning and preparedness for natural disasters

#### $Provision\ of\ responsive,\ effective\ emergency\ management\ and\ emergency\ prevention\ services$

No	Action	Responsible	Status	Progress	Comments
3.6.1.1	Assist the community in the prevention of, preparation for, response to & recovery from natural disasters	Infrastructure Services	$\bigcirc$	100%	Council staff have made some significant achievements to assist the community in the prevention of, preparation for, response to and recovery from natural disasters, including: - development of Regional Drought Resilience Plan - ongoing delivery of Creating Resilient Communities newsletter - self assessment of Disability Inclusive Disaster Risk Reduction - ongoing support and establishment of Get Ready Teams - progressing in development of the Disaster Risk Reduction Strategy - progressing in delivery of the 2025 Emergency Services Internship

#### **Develop and implement Climate Change Adaptation Plan**

No	Action	Responsible	Status	Progress	Comments
3.6.2.1	Implement climate change adaptation actions in consultation with Sustainability Committee	Development & Environmental Services	$\bigcirc$	100%	Council has secured funding from the Commonwealth Disaster Ready Fund (DRF) to develop a Disaster Risk Reduction (DRR) Strategy for Singleton, to outline a vision and practical roadmap for mitigating increasing natural hazard disaster risks due to climate change. Consultation with the Sustainability Advisory Committee has commenced to continue as the Strategy development progresses.

#### Advocate for improved flood preparedness including levees and infrastructure with State Government

No	Action	Responsible	Status	Progress	Comments
3.6.3.2	Implement priority actions from Floodplain Risk Management Study + Plan**	Infrastructure Services	$\odot$	100%	Continuously working on the priority list for the Floodplain Risk Management Study + Plan. Further report will be provided to Council if required.  Development of the Singleton Levee Operational and Maintenace Manual is progressing.

<sup>\*\*</sup> Actions are Funding Dependent

# **OUR ECONOMY**

## OUR OBJECTIVES (Where we want to be in 10 years time)

Our Economy will demonstrate diversity, resilience and innovation. Our Economy will be smart, embrace growth and provide security for the future.

## OUR STRATEGIES (How we will get there)

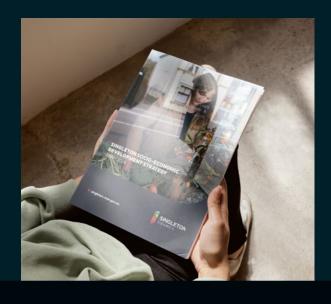
- 4.1 Attract new investment to increase the diversity and resilience of the Singleton economy
- 4.2 Support the capacity of Singleton businesses to be flexible, adaptable and prepared for change
- 4.3 Continue to support local tourism operators to encourage Singleton LGA as a tourism destination
- 4.4 Enhance relationships between local business, industry and government to set strategic economic goals
- 4.5 Inform and inspire our community to be prepared and embrace jobs of the future
- 4.6 Seek funding to provide infrastructure, programs, services or events which value add to the delivery of the objectives of Singleton 2032
- 4.7 Foster initiatives that strengthen Singleton's brand identity







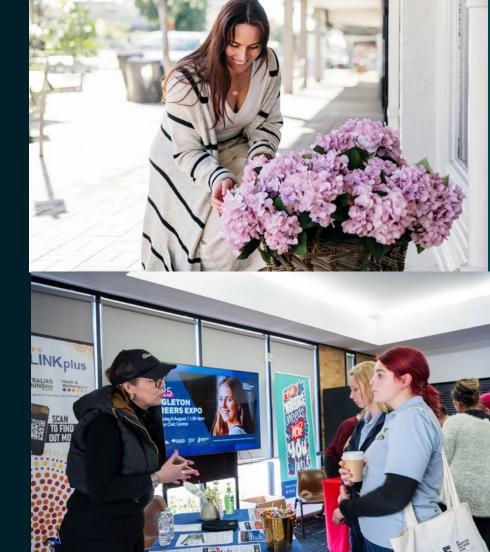
The Socio-Economic Development Strategy 2020-2024, was completed and a review was undertaken to create the Socio-Economic Development Strategy 2024-2028, identifying 14 strategic priorities.







Significant events were delivered by Council, supporting local economy and community





300

Took part in the Singleton Careers Expo alongside 40 employers



**Events for business development** were supported or coordinated by Singleton Council



2.4%

Is Singleton's unemployment rate, down from 7.2% in 2015

## **Snapshot Highlight**

## Expo a one stop shop linking locals to career + training opportunities

Whether it was a teen on the hunt for their first job, or a professional looking to take the next step in their career, the Singleton Careers Expo was the event to point them in the right direction.

The all-new expo was a key initiative in Singleton Council's new Skills and Employment Program, and hosted by Council in partnership with the Department of Employment and Workplace Relations, Training Services NSW, Workforce Australia Local Jobs, and Business Singleton. Damian Morris, Council's Acting Director Organisation and Community Capacity said the expo would help meet the aims of the Skills and Employment Program to connect jobseekers to training, education and employers and create strong networks that will support the evolving local economy and jobs market.

"The Singleton Careers Expo will be a onestop-shop for the community to explore local job and education opportunities, find up-to-date information about training and workshops, have their resumes reviewed and interview technique refined, network with potential employers and so much more," he said.

"What makes this expo such a great resource to our community is that it is being driven by Council and a diverse range of employment, education and training stakeholders that are invested in supporting locals to find jobs and provide them with the tools that they need to gain employment".







## **Our Actions**

## Attract new investment to increase the diversity and resilience of the Singleton economy

Deliver strategies and initiatives that showcase Singleton and attract new investment, including the Socio-Economic **Development Strategy** 

No	Action	Responsible	Status	Progress	Comments
4.1.1.1	Finalise and implement the Singleton Socio- Economic Development Strategy	Economic Development	$\odot$	100%	The Singleton Socio-Economic Development Strategy was adopted in September 2024, with actions implemented including: -Workshops for local businesses -Promotion in the Hunter Investment Prospectus and via Regional Economic Development NSW -Support for the local skills and employment network (3 meetings held) -Partnership with Destination NSW on cruise market experience development
4.11.2	Delivery of the Destination of Choice for Investment adopted action plan	Economic Development	$\odot$	100%	Actions relating to Investment Attraction have been completed. Council staff have re-engaged with the Regional NSW Economic Development and the Regional Investment Attraction Program (RIAP) to finalise investment materials and target future engine industries work. The RIAP program and Invest NSW will market Singleton to potential investors using the materials developed in collaboration.
4.1.1.3	Deliver the Singleton Investment Activation Program, including system development, communication plans, online portal and attraction processes.	Strategy & Engagement	$\odot$	100%	Council staff have continued delivery of the Singleton Investment Activation Program. A highlight has been the development of a new online portal/investment attraction website that will utilise Singleton Hunter Valley and Super Easy Singleton branding and be a central tool for attracting people and businesses to live, work, play and invest in Singleton.
4.1.1.4	Implement and refine Councils concierge process for improved investor relationships	Strategy & Engagement	<b>⊘</b>	100%	Council staff continue to engage with investors and provide information, data and network connections for investors through the concierge process. Staff are also trialing an investor and stakeholder management economic development tool called Monitor CRMS to manage enquiries.
4.11.5	Review Singleton LGA economic data and produce a report to inform community strategic planning activities and report progress	Economic Development	$\odot$	100%	Council staff have reviewed and updated Singleton LGA economic data and produced various reports in 2024/2025, including to Business Singleton, Singleton Skills and Employment Network and key tourism stakeholders and associations across the Hunter Region, elected Council and to Council's Leadership Team for data to be incorporated in the reviewed Singleton Socio-Economic Development Strategy 2024-2028 and other strategic documents across Council.

### Support the capacity of Singleton businesses to be flexible, adaptable and prepared for change

Build capacity of local business through education, support and engagement for improved economic prosperity

No	Action	Responsible	Status	Progress	Comments
4.2.1.1	Collaborate with Business Singleton to support and grow local business	Economic Development	$\bigcirc$	100%	Council staff and Business Singleton continue to hold monthly roundtables to align plans and support for the Singleton Business community, with shared priorities set through to 2025/2026. Ongoing collaboration includes the Spend in Singleton program, promotion of Firelight and a local business forum for Christmas 2025. Council's Super Easy Singleton program investment attraction website development project and the socio-economic development strategy have been discussed with the Business Singleton board.
4.2.1.2	Deliver programs that safeguard and build capacity for local business across the whole LGA	Economic Development	$\odot$	100%	Council delivered programs to support and build business capacity, including: -Innovation & Investment workshops, forums, and a Women's Business Start-Up series -Procurement capability workshop with NSW Regional Economic Development Team -Support for Hunter Innovation Festival 2024 with Innovation Lunch & workshops -Collaboration with Business Singleton on ongoing capacity-building workshops

### Continue to support and promote our Visitor Economy to encourage Singleton LGA as a tourism destination

Deliver improved tourism outcomes through strategic industry alignment and improved stakeholder engagement

No	Action	Responsible	Status	Progress	Comments
4.3.1.1	Deliver and implement priority actions from the Singleton Visitor Economy Action plan and Hunter Valley Destination Management Plan	Strategy & Engagement	$\bigcirc$	100%	Council worked with the Hunter Valley Wine Tourism Alliance to deliver the Destination Management Plan, reporting progress quarterly. Key actions included developing itineraries for food, wine, arts, and nature trails in partnership with Arts Upper Hunter, Hunter Valley Wine & Tourism, and Cessnock City Council. Council also re-established the internal Visitor Economy Team to support local businesses through the Singleton Visitor Economy Action Plan.

No	Action	Responsible	Status	Progress	Comments
4.3.1.2	Collaborate with Hunter Valley Wine Tourism Alliance, Alliance Working Group and Hunter Valley Wine and Tourism Association to promote Visitor Economy.	Strategy & Engagement		100%	Council staff have collaborated with Hunter Valley Wine Tourism Alliance (HVWTA), Alliance Working Group (AWG) and Hunter Valley Wine and Tourism Association throughout the year to promote the visitor economy. Including: -Quarterly HVWTA meetings to advocate for regional tourism -Reviewing HVWTA terms of reference, strategic priorities, and brand architecture -Delivering actions including vineyard itineraries and data for the Vineyards Strategy -Supporting local tourism operators at Destination NSW workshops and regional events
4.3.1.3	Implement a Singleton LGA tourism network for the delivery of actions to improve the local tourism experience and promote Singleton as a destination.	Economic Development	$\odot$	100%	Council staff have implemented the Singleton LGA Tourism / Visitor Economy network to be launched in conjunction with the new Singleton Hunter Valley website.

### Continue to support and promote our visitor economy to encourage Singleton LGA as a tourism destination

#### Facilitate the development of a night time economy for Singleton

No	Action	Responsible	Status	Progress	Comments
4.3.2.1	Deliver two evening/twilight events annually including Christmas on John Street	Strategy & Engagement	$\bigcirc$	100%	The objective of delivering two annual evening/twilight events has been successfully achieved. The events were carefully planned to engage the community, promote local businesses, and create a vibrant atmosphere. Christmas on John Street included the relocation of markets to the main street area, boosting foot traffic and sales for local shops, while the Twilight event featured local suppliers, contributing to the local economy. These initiatives have fostered community participation and solidified the events as key highlights in the local calendar.

# Enhance relationships between local business, industry and government to set strategic economic goals

### Represent the needs of Singleton and support regional growth through stakeholder engagement

No	Action	Responsible	Status	Progress	Comments
4.4.1.1	Represent Council at the industry and economic forums, and collaborate with relevant stakeholders to represent the needs of Singleton and support regional growth the stakeholder engagement	Strategy & Engagement		100%	Council staff have attended several industry and economic forums. Some highlights include:  - Regional Economic Development Conference for contribution with NSW Regional Economic Development Teams to support improved collaboration  - Regional Economic Development Specialists events  - Four Upper Hunter Mining Dialogue Socio-economic working group meetings  - Hunter Joint Organisations of Councils Planning and Economic Development Forum.  - Hunter Innovation Festival Conference and Singleton Roadshow  - Upper Hunter Mining Dialogue's biannual Community Forum"
4.4.1.2	Collaborate with key stakeholders to develop a Singleton Digital Connectivity Plan	Strategy & Engagement	$\odot$	100%	The Singleton Digital Connectivity Plan is currently in development in collaboration with NBN and other stakeholders for a holistic understanding of connectivity opportunities and service gaps across the Singleton LGA.

# Inform and inspire our community to be prepared and embrace jobs of the future

Increase opportunities for employment, skills and education for all ages

No	Action	Responsible	Status	Progress	Comments
4.5.1.1	Participate in government and industry forums relating to employment and jobs of the future	Economic Development	$\bigcirc$	100%	Singleton Council Economic Development Staff have participated in many government and industry forums including:  - TAFE Connects - future needs and skills for Singleton workshop  - NSW Regional Economic Development Conference  - Upper Hunter Mining Dialogue Socio-Economic Forums  - Workforce Australia and Cessnock Council construction skills development  - Muswellbrook Careers Expo  - Hunter Innovation Festival Net Zero Panel Discussions  - Singleton Skills and Employment Network Meeting
4.5.1.2	Engage with community members, job providers and education bodies to build capacity for employment pathways and jobs of the future	Economic Development	$\bigcirc$	100%	Council's Skills and Employment Program funded by Resources for Regions Round 9 program has successfully delivered outcomes for Singleton residents and employers through the delivery of hospitality skills courses and construction courses and a partnership with Singleton Library to development job skills. The program also delivered Singleton's first Careers Expo in August 2024 with over 40 stalls and 300 attendees.

### Seeking funding to provide infrastructure, programs, services or events which value add to the delivery of the objectives of Singleton 2032

#### Increase economic prosperity through injection of significant funding

No	Action	Responsible	Status	Progress	Comments
4.6.1.1	Provide information and support to enable the local community and businesses to apply for funding	Strategy & Engagement	$\bigcirc$	100%	Council staff have supported community and businesses with grant funding through:  - promotion of Grant Finder to identify funding availability  - provision of localised economic data reports to support organisations in applying for Community and Economic Development Funding  - support of tourism associations with applications for the 2025 Regional Event Fund
4.6.1.2	Submit and support grant funding applications for priority Council socio economic development projects	Economic Development	<b>⊘</b>	100%	Council staff have submitted and supported grant funding applications including. Highlights include:  - Funding for upgrades to the Hunter Regional Livestock Exchange with the NSW Government's Regional Economic Development and Community Investment Program  - Funding for socio-economic programs through Resources for Regions Round 9

### Foster initiatives that strengthen Singleton's brand identify Black heading:

#### Develop Singleton to inform future communications and marketing

4.7.1.1	Implement Singleton Strategic Storytelling Project outcomes to promote Singleton as a destination to Live, Work, Plan and Invest	Strategy & Engagement	<b>⊘</b>	100%	The Singleton Storytelling Project rolled out, achieving key milestones including the development of the Brand Book, a soft launch, and campaign activations in September, October, and January to support the Christmas on John Street and Firelight events. A draft rollout strategy was also developed.
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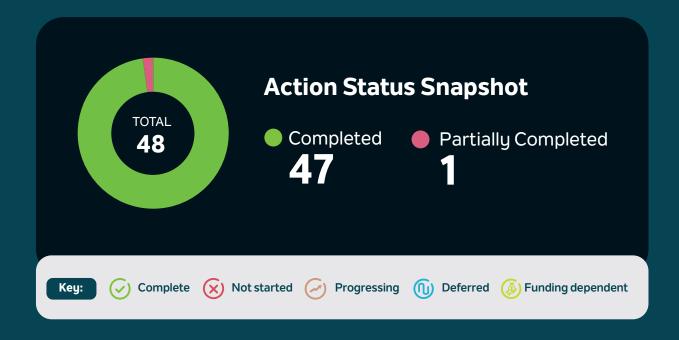
# **OUR LEADERSHIP**

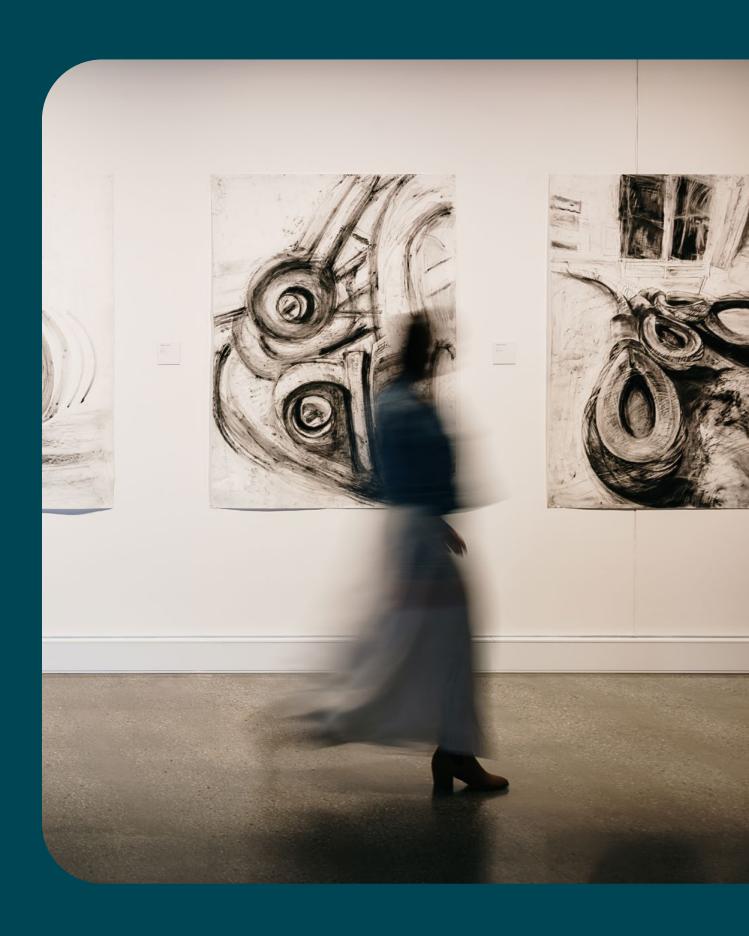
## Our objectives (where we want to be in 10 years time)

Our Council is trusted, accountable, responsible and community-focused.

# Our strategies (How we will get there)

- → 5.1 Council's service delivery is aligned with our community's needs and delivered the best way possible
- → 5.2 People who are capable of meeting the challenges of the future
- → 5.3 Provide accurate and timely communication to our community
- → 5.4 Develop strong partnerships to deliver services
- → 5.5 To lead, govern and regulate in an ethical, equitable and transparent wau
- → 5.6 Improve the connectivity between the community, stakeholders and council to create an informed community
- → 5.7 Infrastructure services, facilities and Council are managed in a financial sustainable way









**5 Stars** 

Is Singleton Council's rating as an employer of choice



85%

of customers are satisfied with their experience with Council



**Council Socials** 

664,271 Facebook reach 103,951 Instagram reach **863,616** website views



Items were placed on public exhibition for community feedback



Good news stories were released by Council to update the community





Council Kiosks held



# **Snapshot Highlight**

#### **Service Reviews**

Service Reviews are a mandated process set by the NSW Office of Local Government where councils are required to regularly review their services as part of their Integrated Planning and Reporting (IP+R) framework. Service Reviews ensure council services are meeting community needs and are delivering services efficiently and effectively; this includes identifying areas for improvement and engaging with stakeholders to establish service level expectations.

The Local Government election in September 2024 provided an ideal opportunity to focus on the area of Governance and six service reviews were completed, resulting in improvements for the following:

- → Local Government Election process
- → Councillor Induction and Onboarding
- → Legislative Compliance and Delegations
- Council Committees Policy
- Councillor Professional Development
- Human Resource Information System





# **Our Actions**

### Council's service delivery is aligned with our Community's needs and delivered the best way possible

#### **Development and delivery of Organisation Excellence Strategy**

No	Action	Responsible	Status	Progress	Comments
5.1.1.1	Deliver high priority 2024/2025 actions from the Organisation Excellence Strategy	Organisation Excellence	$\odot$	100%	Key achievements from Organisational Excellence Strategy include the integration of community data into decision-making, the embedding of financial business partnering across the organisation, and enhancements to Council's Leadership Team structure and collaboration model. These actions are strengthening internal capability and ensuring Council remains focused on delivering services that meet the evolving needs of our community.

#### Development and deliver the Service Excellence Review Program

No	Action	Responsible	Status	Progress	Comments
5.1.2.1	Review services in line with Council's 2024/2025 Service Excellence Review Program	Integrated Planning + Reporting	$\odot$	100%	There were six service reviews completed during 2024/2025, including Local Government Election process, Councillor Induction and Onboarding, Legislative Compliance and Delegations, Council Committees Policy, Councillor Professional Development and Human Resource Information System. A schedule of Service Reviews for 2025 to 2029 has been established.

#### Align the needs of our customers with our services through conducting customer experience reviews of targeted services

No	Action	Responsible	Status	Progress	Comments
5.1.3.1	Implement "business as usual" operating model for Customer Experience Reviews	Organisation Excellence	$\odot$	100%	The Customer Experience Review was completed and insights were used to refine a business as usual methodology for future reviews. This structured approach ensures customer needs are consistently considered in service delivery improvements.

#### Increase the frequency and depth of customer feedback through the implementation and optimisation of the "Voice of the Customer" platform

No	Action	Responsible	Status	Progress	Comments
5.1.4.1	Optimise established processes for Voice of The Customer platform maintenance and improvement	Organisation Excellence	$\odot$	100%	Processes for maintaining and improving the Voice of the Customer platform have been successfully optimised, enabling more frequent and meaningful customer feedback.

#### Embed a closed loop process to increase our speed of response to customer feedback

No	Action	Responsible	Status	Progress	Comments
5.1.5.1	Implement a closed loop process to ensure all insights are integrated in continuous improvement activities.	Organisation Excellence	$\odot$	100%	Council has implemented a closed-loop feedback process, improving response times and visibility of customer insights. These insights are regularly reviewed to drive continuous improvement and more responsive, customer-focused service.

### Complete a Digital Experience Review of digital touchpoints to identify opportunities for improved digital services

No	Action	Responsible	Status	Progress	Comments
5.1.6.1	Continue the digital experience review of digital touchpoints to identify opportunities for improved digital services	Organisation Excellence	$\odot$	100%	Council continued the Digital Experience Review, enhancing online services based on community feedback. Key improvements included a more user-friendly 'Report an Issue' function, with further Online Portal upgrades under review for 2025.

# People are capable of meeting the challenges of the future

#### **Implement Our People Strategy**

No	Action	Responsible	Status	Progress	Comments
5.2.1.1	Deliver the 2024/2025 actions from the People Strategy	People + Culture		100%	2024/2025 People Strategy Actions have been completed including:  1.2.3 Reviewed and improved our recruitment processes with a focus on developing targeted and individualised recruitment strategies  1.2.5 Reviewed our program of benefits, reward and recognition to aid attraction and retention of our people  2.1.1 Continued the leadership development program through annual planning and roll out to all people leaders embedding our collective leadership model  2.2.1 Continued the 'grow our own' recruitment campaign to encourage our own people to pursue opportunities arise  2.2.3 Created Apprentice/ Traineeship  Program targeting critical areas and local recruits  2.2.4 Developed a program of skill development for all people leaders  3.1.1 Ensured business unit workforce plans mature through annual review  3.1.3 Developed a succession planning framework  3.2.2 Ensured maximum flexibility is promoted and achieved throughout the organisation acknowledging diversity of services provided  3.1.1 Ensured business unit workforce plans mature through annual review, update, and continuous improvement  4.2.1 Continued to develop and implement the annual SWELL program

No	Action	Responsible	Status	<b>Progress</b>	Comments
5.2.1.2	Review and enhancement of Resourcing Strategy - Work Force Management Plan (WFMP) as part of preparation for the new IP+R cycle, gaining organisational input to ensure the WFMP is up to date	People + Culture	$\odot$	100%	The Workforce Management Plan (Our People Strategy 2025 - 2029) has been adopted.

### Improve the health and wellbeing of our workforce

No	Action	Responsible	Status	Progress	Comments
5.2.2.1	Implement the Swell (safe and well) Program to promote the mental and physical health of our people	Integrated Risk Management, People + Culture	$\odot$	100%	The 2024/2025 Swell (safe and well) Program was delivered as scheduled and the program for 2025/2026 developed and endorsed by Leadership Team.

#### Develop and implement Equal Employment Opportunity Plan

No	Action	Responsible	Status	Progress	Comments
5.2.3.1	Deliver the 2024/2025 actions from the Equal Employment Opportunity Plan	People + Culture		100%	2024/2025 Equal Employment Opportunity (EEO) Plan actions have been completed including:  - Implement plan to remove artificial barriers, improve accessibility and increase applicants with disabilities  - Sharon Hutch Memorial Scholarship preparations  - Collecting and recording EEO data  - Annual EEO survey  - Continued active promotion of the Employee Assistance Program (EAP) to staff through communication strategies, education initiatives and induction  - Celebration of diversity in our workplace  - Review issues and trends in relation to EEO and diversity, and determine proactive measures to address  - Offer EEO Awareness courses to all employees  - Provide annual update of achievements against EEO Management Plan and present annual update of key trends and achievements to ELT, the Leadership Team and the Staff Consultative Committee"

#### Develop and deliver a program of staff development sessions to reinforce a customer centric culture

No	Action	Responsible	Status	Progress	Comments
5.2.4.1	Implement customer experience principles and culture into employee onboarding	Organisation Excellence	$\odot$	100%	Throughout the year, Customer Experience (CX) has remained a core component of the employee onboarding program. New staff have been introduced to Council's CX principles, the Customer Service Charter, and the importance of a customer-centric mindset from day one.
5.2.4.2	Enhance training and capability uplift in Customer Experience focused areas	Organisation Excellence	$\bigcirc$	100%	Council delivered a range of Customer Experience training initiatives to strengthen staff capability and embed a customer-focused culture across the organisation. Targeted sessions were rolled out to individual departments, using insights from the Voice of the Customer to address real feedback and drive service improvements. These efforts have supported staff in building the skills and confidence needed to meet evolving community expectations, with further development planned into the new year.

#### Collect and integrate Customer data to provide an holistic view of our customer and their expectation

No	Action	Responsible	Status	Progress	Comments
5.2.5.1	Implement Customer Experience data dashboard	Organisation Excellence	<b>⊘</b>	100%	Council staff successfully implemented the Customer Experience Data Dashboard, providing Leadership Team members with access to real-time insights on customer satisfaction, ease, and trust. This data has been instrumental in shaping service improvements and strengthening our understanding of community needs. The dashboard will continue to evolve, supporting more informed and customer focused decision making across the organisation.

#### Empower staff to respond swiftly to customer needs and amplify a culture of customer centricity

No	Action	Responsible	Status	Progress	Comments
5.2.6.1	Deliver high quality Customer Service in line with industry benchmark	Organisation Excellence	$\odot$	100%	Customer Service continues to exceed industry standards, maintaining an average phone call abandonment rate of just 2.54%, significantly lower than the industry benchmark of 4.7%. Callers experience an average wait time of only 33.06 seconds, well below industry averages. These results reflect our commitment to empowering staff, fostering a customer-first culture, and delivering responsive, high-quality service.

#### Provide accurate and timely communication to our Community

#### Increase digital and social media profile and encourage information sharing online

No	Action	Responsible	Status	<b>Progress</b>	Comments
5.3.1.1	Deliver communications to enhance of Council digital and social media profile	Strategy & Engagement	$\odot$	100%	Followers of Council's social media platforms continued to grow in 2024/2025. Council's Facebook included a total of 14,520 followers and total reach for the year was 664,271. Council's Instagram included 1,700 followersand total reach was 103,951. Council's website had a total of 175,628 website users, 317,783 website visits and 863,616 page views.

### Develop strong partnerships to deliver services

Deliver road infrastructure services on behalf of Transport for NSW

No	Action	Responsible	Status	Progress	Comments
5.4.1.1	Maintain roads as contracted with Transport for NSW	Infrastructure Services	$\odot$	100%	Infrastructure Services Civil Operations team has delivered the Road Maintenance Council Contract (RMCC) in accordance with all relevant Transport for NSW specifications and requirements.

### To lead, govern and regulate in an ethical, equitable and transparent way

Ensure tendering and procurement activities are undertaken according to legislation and achieving best value for Council and Community

No	Action	Responsible	Status	Progress	Comments
5.5.1.1	Ensure all procurement activities meet legislative requirements - promote local spend opportunities where possible	Corporate Services	$\odot$	100%	Ensure tendering and procurement activities are undertaken according to legislation and regulations.

Support the community and organisation through improved Information and Communication Technology services that meet community needs

No	Action	Responsible	Status	Progress	Comments
5.5.2.1	Deliver Information and Communication Technology (ICT) Strategy actions for 2024/25	Corporate Services	$\odot$	100%	Council's Information and Communication Technology (ICT) Strategy outlines how Council intends to improve its Information Technology (IT) capabilities via a detailed actions roadmap. All 2024/2025 actions have been completed.

#### Continual review and enhancement of Cyber Security capabilities

No	Action	Responsible	Status	Progress	Comments
5.5.3.1	Deliver Cyber Security roadmap actions as part of the ICT Strategy	Corporate Services	$\odot$	100%	All 2024/2025 Cyber Security roadmap actions as part of the Information and Communication Technology (ICT) Strategy have been completed.

#### Ensure all Finance and Rating activities are undertaken in accordance with legislation and audit requirement

No	Action	Responsible	Status	Progress	Comments
5.5.4.1	Ensure all Finance (incl rating) activities meet legislative and OLG guidelines	Financial Services	$\odot$	100%	All Financial activities have been completed to meet legislative and Office of Local Government (OLG) guidelines.

#### Implement, refine and continuously improve the Integrated Risk Management System

No	Action	Responsible	Status	Progress	Comments
5.5.5.1	Implement the high and medium priority actions for 2024/2025 from the Integrated Risk Management Plan 2024 - 2027	Integrated Risk Management	$\odot$	100%	94% of the high and medium priority actions and 63% of low priority actions have been implemented despite a vacancy in the WHS area for the last six months.
5.5.5.2	Conduct audits to drive improvements in our Integrated Risk Management System	Integrated Risk Management	$\odot$	100%	The StateCover Mutual WHS self-audit has been completed with an overall score of 96%. The risk management maturity self-assessment was completed through the Statewide Mutual CIP workbook on Enterprise Risk Management and resulted in an overall score of 93%.
5.5.5.3	Investigate and commence the development of the Environmental Risk Management System Framework	Integrated Risk Management	$\bigcirc$	100%	The agreed action plan to guide the development of Council's Environmental Management System has been entered into Council's corporate reporting system to allow monitoring and oversight. The next meeting of the Environmental Management PCG is scheduled for 21 July 2025.

#### Administer the 2024 Local Government election for the Singleton LGA

No	Action	Responsible	Status	Progress	Comments
5.5.6.1	Conduct the 2024 local government election in accordance with the requirements of the Local Government Act and Regulation	Governance	$\odot$	100%	Election completed per requirements of the Local Government Act and Regulation

#### The elected Council is informed, engaged and attuned to community needs

N	o Action	Responsible	Status	Progress	Comments
5.5.7.1	Implement the Councillor Professional Development Program	Governance	$\odot$	100%	Councillor Professional Development Program delivered and participation detailed in this Annual Report
5.5.7.2	Action and process Councillor requests within agreed timeframes	Governance	$\odot$	100%	In 2024/2025, 254 Councillor requests have been received, with over 90% completed within the agreed timeframe.
5.5.7.3	Report to the community on Councillor workshop and meeting attendance	Governance	$\odot$	100%	A record of Councillor attendance at Council Meetings, briefings and induction workshops within this Annual Report
5.5.7.4	Commence Council meeting actions within the agreed timeframes	Governance	$\odot$	100%	Council meeting actions consistently completed within agreed timeframes.

### Policies are reviewed as required throughout the term of Council to ensure legislative compliance

No	Action	Responsible	Status	Progress	Comments
5.5.8.1	Ensure Council policies are current and reviewed as required	Governance	$\odot$	100%	Council currently has 72 adopted policies of which 69 are current and compliant. The 3 overdue policies due to resourcing impacts are reported to Leadership Team quarterly, and the risk is considered low at this time.

#### Meet governance compliance and reporting requirements

No	Action	Responsible	Status	Progress	Comments
5.5.9.1	Complete governance items on the Office of Local Government Calendar of Compliance and Reporting requirements by due dates	Governance	$\odot$	100%	Governance items from the Office of Local Government Calendar of Compliance and Reporting have been completed.

#### Provide continuous review of the effectiveness of risk management, control and governance processes

No	Action	Responsible	Status	Progress	Comments
5.5.10.1	Coordinate the Internal Audit program and meetings of the Audit, Risk & Improvement Committee	Integrated Risk Management	$\odot$	100%	The 2024/2025 Internal Audit Plan has been completed and work has commenced on internal audits of the Development Compliance and Waste Management functions.

#### Development assessment of applications is managed in an efficient and effective manner

No	Action	Responsible	Status	Progress	Comments
5.5.11.1	Development applications are processed to meet best practice guidelines	Planning & Development Services	$\odot$	100%	Development applications are processed to meet best practice guidelines and per NSW Planning Portal, Singleton Council is listed as the fastest assessment time in the Hunter Regional.
5.5.11.2	Undertake a contributions plan review	Development & Environmental Services	$\odot$	100%	The Singleton Contributions Plan has been reviewed and adopted.

#### Provide development compliance services that meet the needs of the community

No	Action	Responsible	Status	Progress	Comments
5.5.12.1	Implement proactive program of development compliance auditing	Planning & Development Services	$\odot$	100%	Council continues to implement a proactive development compliance program in accordance with Council's Enforcement and Compliance Policy.

#### Building certification services are provided to meet community needs

No	Action	Responsible	Status	Progress	Comments
5.5.13.1	Building Certification applications are processed to meet best practice guidelines	Planning & Development Services	$\odot$	100%	Singleton Council is meeting all best practice guidelines and have commenced implementing improvements to the Complying Development Certificates (CDC) process and reducing timeframes further for Construction Certificate applications.

#### Develop, review and streamline administration processes associated with all Development and Environmental Services **functions**

No	Action	Responsible	Status	Progress	Comments
5.5.14.1	Development and Environmental Services are provided in a systematic and efficient manner to meet best practice guidelines	Planning & Development Services	$\odot$	100%	Development and Environmental Services are provided in a systematic and efficient manner to meet business needs, best practice guidelines and legislative requirements.

### Improve the connectivity between the Community, Stakeholders and Council to create an informed Community

#### Ensure consistent, timely and transparent information is made available to the community

No	Action	Responsible	Status	Progress	Comments
5.6.1.1	Ensure full coverage of all Council's media items by a professional, collaborative communications approach	Strategy & Engagement	$\odot$	100%	Coverage of Council's good news stories were shared regularly in local and regional media outlets in addition to Council's "Singleton Edit" quarterly publication

#### Develop an adaptive service model for engagement with the community across the LGA, providing opportunities and support for engagement with the community to inform decision-making

No	Action	Responsible	Status	Progress	Comments
5.6.2.1	Enhance community engagement through implementation of Council's Community Engagement Strategy	Strategy & Engagement	$\odot$	100%	Community engagement is delivered in line with Council's adopted Community Engagement Strategy

#### Collaborate with our Joint Organisations (HJO)

No	Action Responsible		Status	Progress	Comments			
5.6.3.1	Continue to collaborate with the Hunter Joint Organisations	Strategy & Engagement	$\odot$	100%	Council continues to collaborate with the Hunter Joint Organisation through regular attendance at the Hunter Joint Organisation Board Meetings and participation in regional projects including advocacy.			

# Infrastructure services, facilities and Council are managed in a financially sustainable way

#### Ensure long-term financial sustainability through short, medium and long term financial planning

No	Action	Responsible	Status	Progress	Comments
5.7.1.1	Actively mature the Long Term Financial Plan (LTFP) and systems to drive financial sustainability	Financial Services	$\odot$	100%	The Long Term Financial Plan (LTFP) reviewed and adopted.
5.7.1.2	Facilitate increased maturity and collaboration of financial management across council	Financial Services	$\odot$	100%	Council financial staff are actively engaging with business units to facilitate increased maturity and collaboration across Council.
5.7.1.3 + 5.7.1.4 + 5.7.1.5	Review and enhancement of Resourcing Strategy - Asset Management Strategy as part of preparation for the new IP&R cycle, gaining organisational input to ensure the AMP and Policy are up to date	Assets, Waste Services Water & Sewer	$\odot$	100%	Asset Management Strategy reviewed and adopted.

#### Review Council's insurance portfolio annually to ensure appropriate levels of cover and to minimise uninsured losses

No	o Action Responsible		Status	Progress	Comments
5.7.2.1	Review and place Council's Integrated Risk insurance policies prior to 30 Management June 2025		$\odot$	100%	Council's suite of insurance policies have now been reviewed and placed, except Compulsory Third Party which has a common expiry date in October.
Ope	rate an efficient, Responsible	and affordable Co	uncil fleet		
No	Action	Responsible	Status	Progress	Comments
5.7.3.1	Source, manage and maintain plant, vehicles and equipment to support	Infrastructure Services	(S)	100%	Vehicles and equipment to support Council activities are being managed effectively with a new Mechanical Services Contract.

#### Undertake revaluation of Council's infrastructure assets per the Office of Local Government revaluation schedule

No	Action Responsible		Status	Progress	Comments
5.7.4.1	Undertake condition assessment and revaluation of councils assets including: Roads, transportation and drainage	Infrastructure Services		95%	Council staff have ccompleted road network condition survey and data is currently being reviewed for sealed and unsealed roads. Revaluation of roads, transportation and drainage assets are being finalised.
5.7.5.1	Review Open Space Asset Management Plan	Infrastructure Services	<b>⊘</b>	100%	Open Space Asset Management Plan reviewed and adopted.

# **Part Three: STATUTORY REPORTING**

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# **Government Information** (Public Access) Act + Regulation

Council has reviewed its program for the release of government information in accordance with section 7. Details of requests for information received by Council for the year ending 30 June 2025 are as follows:

# Clause 8 (a)

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

Reviews carried out by the agency	Information made publicly available by the agency
8 (a) Yes	No

# Clause 8 (B)

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

#### Total number of applications received

88

# Clause 8 (c)

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

Number of Applications Refused	Wholly	Partly	Total
	0	0	0
% of Total	0%	0%	

**Table A** | Number of applications by type of application and outcome\*

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/ whether information held	Application withdrawn	Total	%
Media	0	0	0	0	0	0	0	0	0	0%
Members of Parliament	0	0	0	0	0	0	0	0	0	0%
Private sector business	26	0	1	0	0	0	1	0	28	35%
Not for profit organisations or community groups	0	0	0	0	0	0	0	0	0	0%
Members of the public (application by legal representative)	8	0	0	0	0	0	0	0	8	10%
Members of the public (other)	41	1	0	1	0	0	0	1	44	55%
Total	75	1	1	1	0	0	1	1	80	
% of Total	93.75%	1.25%	1.25%	1.25%	0%	0%	1.25%	1.25%		

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

Table B | Number of applications by type of application and outcome\*

% of Total	93.75%	1.25%	1.25%	1.25%	0%	0%	1.25%	1.25%		
Total	75	1	1	1	0	0	1	1	80	
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0	0	0%
Access applications (other than personal information applications)	73	1	1	1	0	0	1	1	78	97.50%
Personal information applications*	2	0	0	0	0	0	0	0	2	2.50%
	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/ whether information held	Application withdrawn	Total	%

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

# Table C | Invalid applications

Reason for Invalidity	Number of applications	% of Total
Application does not comply with formal requirements (section 41 of the Act)	12	100%
Application is for excluded information of the agency (section 43 of the Act)	0	0%
Application contravenes restraint order (section 110 of the Act)	0	0%
Total number of invalid applications received	12	100%
Invalid applications that subsequently became valid applications	6	50%

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

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

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

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

	Number of times consideration used*	% of Total
Responsible and effective government	1	33.33%
Law enforcement and security	0	0%
Individual rights, judicial processes and natural justice	0	0%
Business interests of agencies and other persons	2	66.67%
Environment, culture, economy and general matters	0	0%
Secrecy provisions	0	0%
Exempt documents under interstate Freedom of Information legislation	0	0%
Total	3	

# Table F | Timeliness

	No. of applications*	% of Total
Decided within the statutory time frame (20 days plus any extensions)	80	100%
Decided after 35 days (by agreement with applicant)	0	0%
Not decided within time (deemed refusal)	0	0%
Total	80	

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

	<b>Decision varied</b>	Decision upheld	Total	% of Total
Internal review	0	0	0	0%
Review by Information Commissioner	0	0	0	0%
Internal review following recommendation under (section 93 of Act)	0	0	0	0%
Review by NCAT	0	0	0	0%
Total	0	0	0	
% of Total	0%	0%		

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

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

	Number of applicants transferred	% of Total
Applications by access applicants	0	0%
Applications by persons to who information the subject of access application related (see section 54 of the Act)	0	0%
Total	0	

# Table I | Applications transferred to other agencies

	Number of applications for review	% of Total
Agency - initiated transfer	0	0%
Applicant - initiated transfers	0	0%
Total	0	

# **Access + Inclusion**

Access, equity and inclusion are an integrated and highly valued part of Singleton Council. Guided by the Singleton **Disability Inclusion Action Plan (DIAP) 2022–2026**, adopted in July 2022, Council has implemented 14 key actions during the 2024/25 financial year. The DIAP was developed in collaboration with the Singleton and District Disability Advisory Committee and the broader community to promote greater participation for people with a disability in all aspects of life in Singleton.

Access and inclusion are embedded across Council operations. The Singleton and District Disability Advisory Committee met bi-monthly throughout the year, providing valuable input on several key projects, including; the NSW Government Resources for Regions Round 9 Access and Inclusion project, Sustainability Strategy Workshop, Liveability Census and major events including Christmas on John Street and Firelight.

The NSW State Government-funded Access and Inclusion Program continues to implement programs that reduce barriers for people with lived experience of disability, as well as their carers, families, and friends as they navigated sporting opportunities, access to local businesses, and to community services.



A major focus of this program has been shifting community attitudes to ensure access and inclusion become standard practice, rather than exceptions.

The Beyond the Divide Podcast Series created an educational platform for the community to understand key issues and experiences affecting the disability community from people in our own community promoting local voices and experiences.

Events including Survivor Challenge, An Evening with Alex McKinnon, and International Day of People with Disability **Trivia Event** provided fun and unique way to

learn about the challenges and frustrations that can be faced by people in our community and how simple solutions can make everyone feel welcome and included.

Education also included the production of the practical tips on supporting people with disability guide as well as presenting to key stakeholders on access and inclusion including Council staff and local service clubs.

Across all initiatives. Council recorded 898 interactions with the Access and Inclusion Program during 2024/25, including event attendance, podcast engagement, and use of educational resources.

## In addition to this program Council has had a key focus on access and inclusion across the organisation including:

All Council events are accessible and inclusive with input on design and layout from people with lived experience.

Council's website continues to meet the principles and standards outlined in the Web Content Accessibility Guidelines 2.0 as well as best practice and includes content that is readable and understandable. Features include use of plain English, allowing users to change the text size, and navigate pages using their keyboard, photo captions, page design and page structure with assistant technologies in mind, making it easier for users to see and interact with content.

Educational opportunities were provided to employees in 2024/25 including Rethink disability workforce inclusion with insights from Deaf Connect and Update of the Disability (Access to Premises – Buildings) Standards 2010 and referenced AS 1428.1: 2021 Webinar, People leaders also undertook Recruitment and Selection Training which included specifics under equal employment opportunity requirements.

Council's Children's Services undertook an educational program to strengthen commitment to inclusion. Staff participated in a range of professional development opportunities, including A Framework for Understanding and Responding to behaviours that Challenge and emotional regulation training. In addition, a local support agency worked alongside staff to observe practices and tailored a training package to better support children's individual needs and delivered early childhood development workshops for parents, fostering stronger connections and inclusive practices within our community.

The library continued to provide accessible resources with 1816 large print books, 1437 audio books and 3996 eBooks available for loan. Access to 2.658 electronic audio books and 8,274 electronic magazine titles (and their back issues) were also offered. Additionally, the Home Library Service provided regular home deliveries to residents with reduced mobility, including 376 individual and 137 aged care visits throughout the year, resulting in a combined total of 7,260 loans delivered.

Singleton Library also promotes and supports access to accessible resources through Indureads which is provided to us by the State Library of NSW, Newsbank, Beamafilm and Gale resources.

In addition, the library provides inclusive programs for the whole community, as well as targeted programs such as International Day People with a Disability, Neurodivergent social groups and Dementia support groups.

The disaster risk reduction team strengthened its commitment to access and inclusion in disaster risk reduction. Working in collaboration internally, and supported by the University of Sydney, the project team undertook a comprehensive assessment of the Council's Disability Inclusive Emergency Management (DIEM) and Disaster Risk Reduction Maturity. This work provided a clear understanding of current strengths and gaps and has directly informed the next steps to embed inclusivity into all aspects of emergency management planning and delivery. In addition, the Community Resilience Network (CRN), partner organisations also assessed their own maturity in disability-inclusive disaster risk reduction, building collective understanding and ownership of this process across our region.

Improving access to infrastructure based on priorities from the Access Audit undertaken on its facilities as well as communitu consultation and feedback continues with the following improvement and enhancement projects completed in 2024/2025:

- → 1.24km of new and upgraded footpath works have been installed, including 12 kerb ramps.
- → Burdekin Park upgraded shelters with accessible tables and footpaths.
- → Rose Point Playground, new shelter with accessible tables, BBQs and footpaths
- → Alroy Oval upgrades included new accessible compliant footpaths, seating areas and accessible amenities.
- → Merricks (Dog) Park Improvements including pathways, lighting and seating
- → Pioneer Mountain Bike Park including a 1km loop suitable for adaptive cyclists.

In addition, funding was sort for a changing place to be installed in 2025/2026 and a portable ramp has been purchased to improve access at events and programs.







# **Controlling Interest**

Council held no controlling interest in any companies during 2024/2025.

# **Financial Assistance**

Under the provisions of section 356 of the *Local Government Act 1993*, Council may, for the purpose of exercising its functions, grant financial assistance to other persons. The following contributions were made during 2024/2025:

Gen	eral	Do	nati	ons
UCII	ici ai		ııau	UIIS

Samaritans – Christmas Lunch	\$100.00 \$1,000.00
	\$100.00
Singleton High School – Year 12 Graduation Assembly	
S & D Garden Club – Tidy Towns Garden Competition	\$350.00
Singleton Town Band	\$5,969.38
Singleton Diggers Club – Anzac Day	\$5,000.00
Northern Agricultural Association – Singleton Show Sponsorship	\$5,000.00

#### **Reimbursements of Rates Paid**

Duanatan Dadaa Cananittaa laa	¢2.002.52
Branxton Rodeo Committee Inc.	\$2,862.52
Broke School of Arts	\$2,114.05
Bulga Community Centre	\$832.24
Elderslie Hall	\$956.98
Glendon Brook Hall	\$627.09
Glendon School of Arts	\$615.36
Mitchells Flat Recreation Club	\$630.01
Mt Olive Community Centre	\$428.55
Warkworth Hall	\$292.66
Whittingham Public School	\$803.38
Sub Total	\$10,162.84

### **Rental rebates**

Total rates reimbursment rental rebates	\$49,027.62
Sub Total	\$21,445.40
Singleton Golf Club Association Inc.	\$21,445.40

# **National Competition Policy**

Council has adopted the principles of 'competitive neutrality' for its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government. The "Pricing and Costing for Council Businesses A Guide to Competitive Neutrality", issued by the Department 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 of disclosure requirement. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, council subsidies, return on investments (rate of return). No individuals are allowed for or paid.

#### **Declared business activities**

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

### Category 1

Name	Activity
Water supplies	Treatment and provision of water services.
Sewerage services	Treatment of wastewater and sewer services.



Included in Council's audited Special Purpose Financial Reports is information pertaining to Council's business activities in relation to the National Competition Policy.

Council has strategic business plans for the Water and Sewer Schemes which include allocation of overheads and other costs between the Water and Sewer Schemes and Council's General Fund.

Council undertakes both construction and maintenance work using a combination of internal and external resources. External contracting for maintenance is on an hourly rate basis and for construction projects it is based on lump sum tenders for a documented scope of works.

Council is now in a position to tender competitively for construction projects and does so only as a second priority to ensuring the needs of its core business are being met.

Council has adopted a Management of Competitive Neutrality Complaints Policy which sets out the procedures for managing the complaints with all matters being directed to the Public Officer for investigation.

Council will aim to respond to the complaint within one month. No competitive neutrality complaints were made against Council during the reporting period therefore there are no outcomes to report.

The Operational Plan outlines Council's Pricing Policy which has been established to provide an equitable distribution of the cost of services provided by Council. These services are consumed by various groups and in differing quantities, so it must be determined how the cost of a service is to be distributed among the customers of Council.



# **Partnerships, Trust + Joint Ventures**

### Corporate entities of the Hunter Councils

For over 70 years, local government in the Hunter has found significant benefit in working together through positive cooperation and resource sharing.

The ten Hunter councils include: Cessnock City Council, Dungog Shire Council, Lake Macquarie City Council, Maitland City Council, MidCoast Council, Muswellbrook Shire Council, City of Newcastle, Port Stephens Council, Singleton Council, and Upper Hunter Shire Council.

Arising from this collaboration, the ten Hunter councils collectively own and manage the following corporate entities:

Hunter Joint Organisation (JO) – a statutory body under the Local Government Act 1993, established in 2018 to identify, advocate for and collaborate on regional strategic priorities for the Hunter. The Hunter Joint Organisation's statutory mandate includes identifying key regional strategic priorities, advocating for these priorities, and building collaborations around these priorities with other levels of government, industry and the community.





# Arrow Collaborative Services Limited (and its wholly owned subsidiary **Hunter Councils Legal Services Limited**)

- companies limited by guarantee under the Corporations Act 2001 and established to improve the quality and efficiency of services provided by Hunter councils and local government more broadly across NSW. The services provided focus on specialised planning and environmental law, and regional purchasing and procurement. Arrow also provides direct administration and corporate support to the operations of the Hunter Joint Organisation.

### **Hunter Councils Incorporated –**

an incorporated association under the Associations Incorporation Act 2009 that holds property assets for the Hunter Joint Organisation and Arrow Collaborative Services.

Singleton Council has representation on each entity's board, and shares ownership and governance of the entities with the other nine councils of the Hunter Region.

# **Private Works**

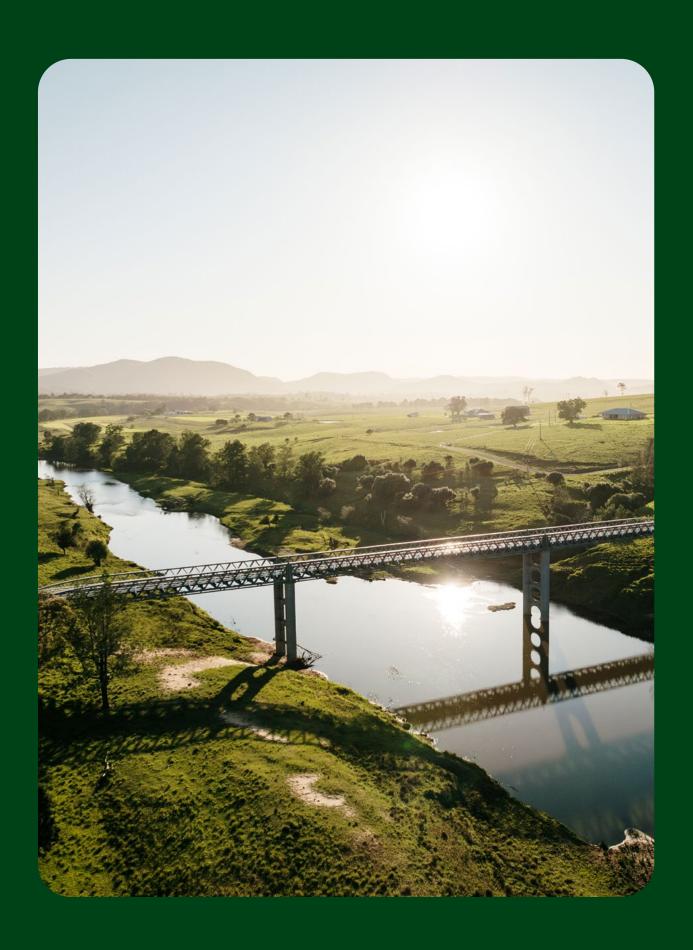
During 2024/2025 no private works were undertaken requiring a resolution under section 67 of the Local Government Act 1993.

# Rates + Charges Written Off

Rates and charges written off (including rates reduced or waived for pensioners) during the 2024/2025 period comprised:

Pensioner abandonments	\$420,238.39
Postponed rates written off	\$966.31
Other abandonments	\$145.79
Sub-total	\$421,350.49
Less: Pensioner rates subsidies	\$231,131.11
Net Rates and Charges written off	\$190,219.38







# **Planning Agreements**

There were seven planning agreements in force during 2024/2025 with the following organisations:

## Ravensworth Coal Operations Pty Ltd

This Voluntary Planning Agreement includes \$1.5 million in capital works contributions as well as annual contributions to road maintenance costs and maintenance of capital works effective from 31 December 2014 until the end of mining operations.

# **Liddell Coal Operations Pty Ltd**

Council signed a Voluntary Planning Agreement with Liddell Coal Operations Pty Ltd that will contribute \$580,000 toward community projects. The signing followed the approval of the Liddell Coal Operations Extension Project on 1 December 2014 and will provide developer contributions for the Singleton Local Government Area in accordance with the agreement.

# **Bulga Coal Management Pty Ltd**

A Voluntary Planning Agreement with Bulga Coal Management Pty Ltd that will contribute more than \$3.16 million over the life of the extended mine operations and includes contributions to local community projects, projects in the Singleton Local Government Area, road maintenance and local community initiatives.

# Mt Owen Pty Ltd

A Voluntary Planning Agreement was entered into on 23 February 2017 with Mt Owen Pty Ltd that relates to the continuation of the currently approved open cut mining operations at Mt Owen and Ravensworth East mines located between the township of Singleton and Muswellbrook. This Voluntary Planning Agreement totals \$1.024 million with funding being allocated to Economic Development Initiatives, completion of the all-abilities playground at Rose Point Park and funding towards community events.



#### Warkworth Mining Limited and Mount Thorley Operations Pty Ltd

This Voluntary Planning Agreement was entered on 8 December 2017 with Warkworth Mining Limited and Mount Thorley Operations Pty Ltd which will provide a total contribution of \$11 million over 14 years. \$6.6 million will be allocated to the Bulga Community Project Fund and \$4.4 million for the Singleton Economic Development Fund. Council has created the Mount Thorley Planning Agreement Community Committee to assist Council in engaging with the community to implement the Bulga Community Project fund component of the Voluntary Planning Agreement.

# United Collieries Pty Ltd (as manager of the United Wambo Joint Venture)

Council signed a Voluntary Planning Agreement with United Collieries Pty Ltd in December 2020 that will contribute \$2.65 million towards community projects. These projects encompass upgrades to the recreational grounds and main street of Jerrys Plains along with local projects for Jerrys Plains and Warkworth plus support of the Singleton Community Economic Development Fund (CEDF). The Singleton CEDF has been set up to proactively manage the impacts of mining by using funds to increase economic growth and productivity and promote health and wellbeing for the communities of the Singleton LGA.

#### **Bloomfield Collieries Pty Ltd**

Council signed a Voluntary Planning Agreement with Bloomfield Collieries Pty Ltd in November 2020 that will contribute \$432,000 in accordance with the Policies of the Singleton Community Economic Development Fund (CEDF), which has been set up to proactively manage the impacts of mining by using funds to increase economic growth and productivity and promote health and wellbeing for the communities of the Singleton LGA.

# **Senior Staff Remuneration**

As at 30 June 2025, Council employed one Senior Staff being the General Manager. The total expenditure of the General Managers remuneration package during the reporting year was:

	General Manager
Total value of salary component of package	\$384,000.00
Total payable superannuation (salary sacrifice and employer's contribution)	\$30,000.00
Total value of non-cash benefits	\$0.00
Total payable fringe benefits tax for non-cash benefits	\$0.00
Total Remuneration Package	\$414,000.00

# **Stormwater Levies + Charges**

Council has adopted a Stormwater Management Plan (SWMP) for the management of stormwater. The SWMP ensures issues relating to stormwater are implemented to be sustainable and provide real gains in environmental management.

#### The following charges applied in 2024/2025:

Residential lots: \$25.00

Residential strata lots: \$12.50

• Business lots: \$25.00 for every 350m² up to a maximum charge of \$100.00

A voluntary pensioner rebate was applied to properties where any or all owners were an eligible pensioner.

#### **Expenditure**

The projected expenditure on stormwater management works and services in 2024/2025 was \$0.00. These funds were allocated to the following projects:

Project	Budget	Spend
Replace Stormwater pipe	\$35,000	\$0
CCTV inspections	\$205,225	\$126,088.79
GPT cleaning	\$38,053	\$34,250.80

# **Financial Information**

Council's Audited Financial Statements and Auditors' Reports for the year ended 30 June 2025 were presented to the public at the Council meeting held on 21 October 2025.

The financial statements were prepared in accordance with the requirements of section 413 of the Local Government Act 1993 and audited by Council's auditors, Audit Office of New South Wales.

Council's General Purpose Financial Statements for the year ending 30 June 2025 shows a net operating result for the year before grants and contributions provide for capital purposes a **deficit of** \$773,000. This result is a deterioration on Council's Original Budget forecast of a deficit of \$177,000.

The financial statements are attached to the Annual Report and are also available on Council's website.



# **Performance Measures**

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

## Operating performance ratio

The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements).

The benchmark set by OLG is greater than zero per cent. Council's ratio is outside the benchmark.

Ratio achieves benchmark

Ratio is outside benchmark

Benchmark



The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions.

The benchmark set by OLG is greater than 60 per cent. Council met the OLG benchmark for the current reporting period.

Ratio achieves benchmark

Ratio is outside benchmark

Benchmark

#### **Unrestricted current ratio**

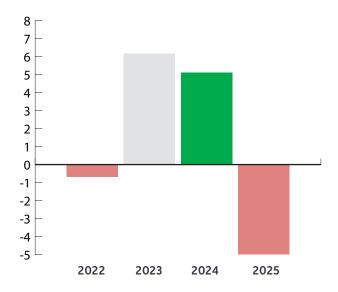
The 'unrestricted current ratio' is specific to local government and represents Council's ability to meet its short-term obligations as they fall due.

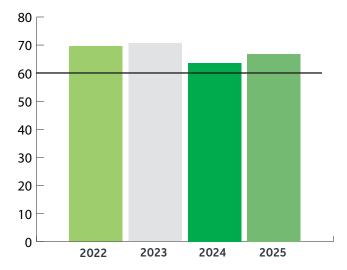
The benchmark set by OLG is greater than 1.5 times. Council exceeded the OLG benchmark for the current reporting period.

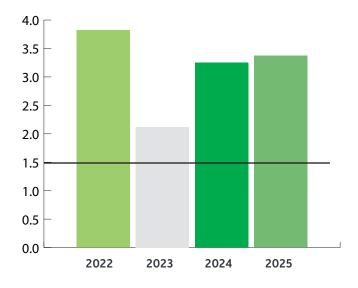
Ratio achieves benchmark

Ratio is outside benchmark

Benchmark







#### **Debt service cover ratio**

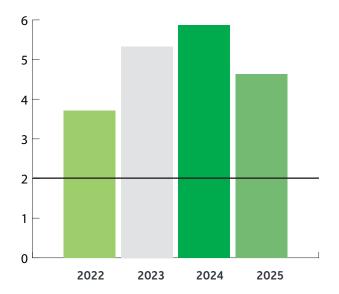
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments.

The benchmark set by OLG is greater than two times. Council met the OLG benchmark for the current reporting period.

Ratio achieves benchmark

Ratio is outside benchmark

Benchmark



## Rates and annual charges outstanding percentage

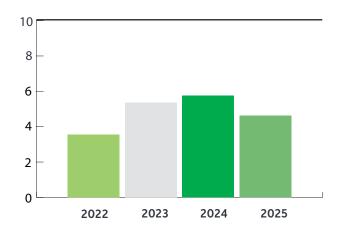
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts.

The benchmark set by OLG is less than 10 per cent for regional and rural councils. Council met the OLG benchmark for the current reporting period.

Ratio achieves benchmark

Ratio is outside benchmark

Benchmark



# Cash expense cover ratio

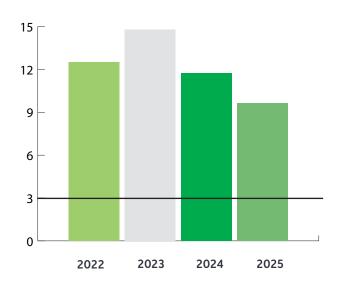
This liquidity ratio indicates the number of months Council can continue paying for its immediate expenses without additional cash inflow.

The benchmark set by OLG is greater than three months. Council met the OLG benchmark for the current reporting period.

Ratio achieves benchmark

Ratio is outside benchmark

Benchmark



# **Private Swimming Pool Inspections**



Type of private swimming pool inspections	Inspections
Inspections of tourist and visitor accommodation	11
Inspections of premises with more than 2 dwellings	1

Inspections Resulted in Council issuing	Inspections
A certificate of compliance under section 22D of the Swimming Pool Act 1992	56
A certificate of non-compliance under clause 18BA of the Swimming Pools Regulation 2008	5

# **Companion Animals**

Council Rangers are responsible for providing ongoing education and advice to the community about responsisble pet ownership and enforcement of companion animal laws within the LGA.

Response and investigation was provided to community inquiries relating to companion animals, including complaints related to dog attacks (50), barking dogs and other matters.

In 2024/2025, Council spent \$56,482 on companion animal activities which includes the ongoing running costs of animal feed, enrichment, and maintenance of the Animal Management Facility. A total of \$34,270, has been received in companion animal income which includes dog registrations, impounding fees and various fines and costs.





Dogs (inc. working dogs) 10,687



# Animals currently within the LGA

The NSW Companion Animals Register shows 16,989 identified companion animals in the Singleton LGA, but only 12,750 are currently lifetime registered. This gap may be due to animals too young to register, exemptions, or owners' lack of awareness about the two-step process of identification and registration.

Council Rangers are continuing public education efforts via social media and the Council website to address this. They also proactively engage with owners of unregistered animals and have introduced reminder letters to owners of identified-only pets. This initiative has already helped increase lifetime registrations in the LGA.

# **Impounded animals**





Dogs

#### Alternatives to euthanasia

Council continues to promote alternatives to euthanasia for unclaimed animals. In 2024/25. there was an 8% increase in the number of animals released to rescue organisations and the number of humanely euthanised animals remains low, consistent with the previous year.

Council has commenced an internal adoption program for desexed and behaviourally sound animals. Animals that meet the strict criteria are advertised through social media with applications submitted to Council for the Rangers to assess and determine the most appropriate new home.

The Animal Management Facility continues to foster its working relationships with local and interstate rescue networks, with nearly all unclaimed animals being rehomed.

With the implementation of the internal adoption program and the close working relationship with rescue networks, the Animal Management Facility has again maintained the relatively low euthanasia rates.

5 animals humanely euthanised (4 dogs + 1 cats)

32 animals returned to owner (31 dogs + 1 cats)

70 animals released to animal rescue organisations (53 dogs + 17 cats)

0 animals stolen from impound

# Off leash areas for dogs within the LGA

Council offers a off-leash dog area located at Merricks Fire Brigade Park, Darlington Road, Singleton. This area is fenced, provides a "time-out" area for dogs that become over stimulated and provides bags and bins for the disposal of animal waste.

The park and off-leash area is open 24 hours per day, 7 days per week. Rangers are investigating additional off-leash areas and feasibility of timed off-leash areas which have proven to be successful in neighbouring Local Government Areas.



# Contracts over \$150,000

Contractor Name	Nature of Goods or Services	Cost ex GST
Fitt Resources Pty Ltd	STP Decant Reburbishment	\$528,959.45
Legacy Community Incorporated t/as ATMTANKS	Singleton (Rixs Creek Reservoir) Temporary Potable Water Storage - Minimum Capacity 5 Million Litres	\$514,460.00
Glascott Landscape and Civil Pty Ltd	Alroy Oval & Amenities Upgrade Construction	\$7,242,412.02
Onesteel Recycling Pty Limited t/as Infrabuild Recycling	Collection and Recycling of Metals and Lead Acid Batteries	Approx \$500k revenue
Moorecivil Pty Ltd	Stanhope Road Upgrade	\$2,170,101.00
Department of Regional NSW t/ as Soil Conservation Service	Civic Park and Wilf Allan Walk Erosion Repairs	\$806,261.00
Fulton Hogan Industries Pty Ltd	Road Rehabilitation - Cessnock Road - Singleton Military Area	\$304,524.32
RTC Construction NSW Pty Ltd	Singleton AFL & Cricket Clubhouse Construction	\$1,831,685.41
Joshua Paul Smith t/as Angry Goat Trails	Mountain Bike Trail - Pioneer Road - Wattle Ponds	\$337,280.16
Fulton Hogan Industries Pty Ltd	Box Gap Road - Road Upgrade	\$513,040.91
Mullane Maintenance Pty Ltd	Sewer Rising Main Network Upgrade - Design & Construct	\$1,639,751.51
KCE Pty Ltd	Kilfoyles Bridge	\$3,022,500.00
BelgraviaPRO Pty Ltd	Lake St Clair Caretaker Lease 2024/27	\$1,709,161.56

# Contracts over \$150,000 cont.

Contractor Name	Nature of Goods or Services	Cost ex GST
A1 Building Solutions NSW Pty Ltd	Facilities Maintenance and Construction Services	Schedule of Rates Approx
Approved Fire Gear Pty Ltd	Panel 1 - Carpentry	\$3million over life of Contract
AVE Technologies Pty Ltd	Panel 2 - Handyman	
	- Panel 3 - Glazier	
Booth Contracting Pty Ltd	Panel 4 - Tiling	
Brett John Hamey t.as Hunter	Panel 5 - Concreting	
Septics	Panel 6 - Bricklaying	
F.A.S.T Fire Protection Pty Ltd	Panel 7 - Demolition	
	Panel 8 - Asbestos Removal Services	
Ferry Building Group Pty Ltd		
Hunter Prestige Homes Pty Ltd	Panel 10 - Plastering  Panel 11 - Painting	
	_	
Laser Plumbing Newcastle	Panel 12 - Building Construction Works	
Central	Panel 13 - Plumbing	
Pachena Electrical Py Ltd	Panel 14 - Roof Plumbing	
Singleton Electec	Panel 15 - Roof Gutter Cleaning	
Perram & Toohey Builders Pty Ltd	Panel 16 - Irrigation Installation and - Maintenance	
RED OHMS Group Pty Ltd	Panel 17 - Electrical Services	
Right Water Pumps and Irrigation Pty Ltd	Panel 21 - Air Conditioning and Refrigeration	
Wibtech Pty Ltd t/as East Coast Air		

Contractor Name	Nature of Goods or Services	Cost ex GST
Source Separation Systems Pty Ltd	Food Organics Collection (Maitland and Singleton Councils) Supply and Delivery of Kitchen Caddies and Compostable Liners"	\$459,985.79
Specialised Pavement Services Pty Ltd t/as SPS	Street Sweeping	\$492,000.00
Optimal Aquatics Pty Ltd	Gym & Swim Pool Filtration Upgrades	\$643,816.00
J Holdings Group Pty Ltd t/as J Group Corporation	Road and Drainage Upgrade - Falbrook Road - Greenlands	\$1,599,271.25
Interflow Pty Ltd	Charlton Road - Culvert Upgrade	\$240,026.34
MRW Building Pty Ltd	Singleton Gym & Swim - Changeroom Upgrades	\$379,580.59
Downer EDI Works Pty Ltd	T442425HUN Supply & Delivery of Bulk Bitumen CRS	Schedule of Rates Approx \$420,000 over life of contract
Aquatec Fluid Systems Pty Ltd	Supply of Pressure Sewer Systems	Schedule of Rates Approx \$200,000 per annum
Constance Conservation Pty Ltd	Bulga Stock Reserve Ecological Restoration Works	\$377,758.24
Copebuilt Pty Ltd	Fleet and Plant Mechanical Services	Schedule of Rates approx \$2,650,000.00 over 4 year term

Contractor Name	Nature of Goods or Services	Cost ex GST
Strongcast Pty Ltd	T522425HUN Supply and Delivery of Water Meters	Schedule of Rates Approx \$580,000 over life of contract
Underground Experts Pty Ltd	Gipp and Boundary Streets Stormwater Pipe Re-Lining	\$305,306.52
Beau Corp Projects Pty Ltd	Singleton Gym and Swim - Splash Pad - Design and Construct	\$1,274,662.00
MAK Construction (Aust) Pty Ltd	Singleton Gym and Swim - Car Park and Lighting Upgrade "	\$408,461.57
Hunter Prestige Homes Pty Ltd	Burdekin Park Shelter Refurbishment	\$178,446.52
Hunter Prestige Homes Pty Ltd	Singleton Heights Sports Centre – Roof Repairs and Replacement	\$150,000.00
Hunter Prestige Homes Pty Ltd	Singleton Youth Venue – Packaged AC Replacement	\$150,000.00
KCE Pty Ltd	SWMF Civil Works Singleton Waste Management Facility	\$192,145.00

# **Modern Slavery**

This Modern Slavery Statement is provided by Singleton Council in accordance with Section 428 (4) of the NSW Local Government Act 1993.

This statement outlines Singleton Council's commitment to combatting modern slavery and the measures we have implemented during this reporting period to reduce the risk of our procurement activities resulting in or contributing to human rights violations.

#### Structure

Council procures goods and services in accordance with our corporate and procurement policies, processes, and procedures. The following objectives represent the principles that are applied to procurement activities undertaken by Council:

- → Eliminate unnecessary purchases, maximise the re-use and recycling of products, minimise waste and purchase fewer goods with negative environmental impact,
- → Increase purchaser awareness about the 'sustainability advantage' of alternative products,
- → Deliver Council's commitments in relation to ecologically sustainable development (ESD), environmental management and social wellbeing objectives,
- → Demonstrate to the community that Council is 'walking the talk' in relation to sustainable purchasing,
- → Establish a procurement framework for Council to achieve value for money and continuous improvement in the provision of services for the community,
- → Ensure that Council resources are used efficiently and effectively,

- → Achieve compliance with relevant legislative requirements achieving high standards of probity, transparency, accountability, and risk management,
- → Give preference to procurements which provide environmentally sustainable benefits,
- → Give preference to procurements which provide community and social benefits,
- → Aim to eliminate practices of modern slavery or hidden labour exploitation including illegal wages and employment practices, discrimination, harassment, where identified.
- → Provide opportunities for local business to act as a supplier to Council,
- → Where practical, Council will collaborate with other Council's to take advantage of economies of scale.

These policies and processes are applicable to procurement activities for and on behalf of Council and is binding upon Councillors, Council staff including temporary and contract employees as well as contractors and consultants while engaged by Council.

Council's procurement procedures set out how we plan, source, and manage contracts and suppliers throughout the procurement lifecycle. Procurement activities range from purchase orders and purchasing cards for low-risk purchases to formal Request for Quotation (RFQ) and Request for Tender (RFT) process' for high risk and high spend projects.

Council have adopted a hybrid centre-led procurement structure, where strategic vision is managed by Procurement, tenders are centralised through Procurement, and quotations are decentralised and managed throughout the organisation.

We recognise the importance of taking steps to ensure that goods and services procured by and for our Council are not the product of modern slavery.

# Supply chain

Approximately 61% of goods and services were purchased through local suppliers defined as Singleton LGA and Hunter Region, with Singleton Council managing an overall purchasing spend of approximately \$52 million in materials and contracts across 9 Business Units (excluding banking / borrowing / depreciation / insurances / exempt items / stock purchases):

- → Infrastructure Services
- → Integrated Risk
- → Community Service Delivery
- → Corporate Services
- → Development and Environment Services
- → People and Culture
- → Strategy and Engagement
- → Waste and Circular Economy
- → Water and Sewer

Our supply chain includes predominantly construction-based suppliers with Council's highest categories of spend being:

- → Construction
- → Construction Roads
- → Roads Bridges
- → Water and Sewer Treatment
- → Parks

Council understands that the construction industry can pose a high risk of modern slavery, as the production of products and services required may rely on multi-tiered supply chains that may obtain labour and materials from countries with little regulation, along with a high proportion of low skilled, migrant workers from socioeconomically vulnerable groups.

Council utilises the Inherit Risk Identification Tool (IRIT) and tender and contract clauses for all tendered contracts.

# **Anti-Slavery Reporting**

The following table demonstrates the value for each modern slavery risk rating under the GRS Due Diligence Level for tendered contracts awarded between 1 July 2024 and 30 June 2025.

GRS Due Diligence Level	Procurement Spend	Catagories Procured
Heightened	\$1,394,690.70	Cleaning, Labour Hire, PPE, IT, Printers, Plant
Standard (Moderate)	\$926,720.33	Underground Services, Postage
Light (Low)	\$33,275,081.45	Construction Temp Hire, HR, Tyres, Repairs, Linemarking, Drainage
Minimal (Minor)	\$16,327,246.69	Advertising, Business, Event, Environment, Construction Other, Utilities, Facilities Other, HR Other, IT Other, Library, Office, Parks, Repairs & Maintenance, Roads Other, Subscriptions, Travel, Waste, Water and Sewer Other

# 2024/2025 actions taken

# **Modern Slavery Questionnaire**

Council requests all new suppliers complete a Modern Slavery Questionnaire at time of inception, Council review and track this information to identify where additional steps are required to ensure Council suppliers are implementing measures and committing to reduce the risk of contributing to human rights violations. Modern Slavery Questionnaires can be found on Council's New Creditor Forms and in all RFQ and RFT packages released.

Within the financial year, the following new creditors and tenderers provided response in relation to having processes in place to ensure that goods and services are not the product of modern slavery within the meaning of the Modern Slavery Act 2018 (NSW). The processes in place vary in accordance with the size and type of supplier. The options nominated include:

# **New Creditors (137)**

Nominated Option	Responses
Comprehensive processes are in place	70
Some processes have been introduced, and a rollout plan is underway	22
In the planning stage	15
Not yet commenced but have an intention to commence	23
Unwilling or unable to manage the modern slavery risks in business operations and supply chains	7

# Tenderers (25)

Nominated Option	Responses
Comprehensive processes are in place	12
Some processes have been introduced, and a rollout plan is underway	6
In the planning stage	6
Not yet commenced but have an intention to commence	1
Unwilling or unable to manage the modern slavery risks in business operations and supply chains	0

# **GRS Implementation Timeline**

In the 2024/25 financial year, Council established a Modern Slavery GRS Implementation Timeline to track the progress of actions completed and that forthcoming, in alignment with the identified requirements outlined in the Guidance on Reasonable Steps.

#### Salient Risk Assessment

Using the IRIT tool, Council identified its key procurement-related modern slavery risks, determining that the greatest exposure lies within its supply chain activities. These risks have been ranked in accordance with the NSW Anti-Slavery Commissioner's IRIT framework, which also enables visibility into where Council may cause, contribute to, or be directly linked to modern slavery risks. This process requires ongoing monitoring and review.

In addition to supply chain analysis, Council reviewed its internal HR practices to ensure that staff directly employed to carry out these activities are not subjected to exploitation or modern slavery conditions.

# IRIT Purchasing Category Spend Mapping

The IRIT Purchasing Category Spend Mapping tool was developed with two primary objectives:

- → To consolidate Annual Report spend data.
- → To support monthly analysis of high-risk spend. This analysis will help identify decentralised spend within high-risk categories.

# **Modern Slavery Risk Management Plan**

Council has developed and implemented a Modern Slavery Risk Management Plan, which will be subject to ongoing review and updates in line with the organisation's evolving maturity in managing modern slavery risks. The plan aims to:

- → Ensure alignment with the Modern Slavery Act and other relevant regulations, including the requirement to take reasonable steps to identify and mitigate risks.
- → Identify high-risk areas within procurement and operations and implement controls to reduce exposure to modern slavery practices.
- → Provide a clear framework for documenting actions, responsibilities, and progress, enhancing organisational accountability.
- → Demonstrate to internal and external stakeholders—including government bodies, suppliers, and the public—that the organisation is committed to human rights and responsible business conduct.
- → Establish a foundation for ongoing monitoring, review, and enhancement of modern slavery risk management practices.

# **Supply Chain Risk Mapping**

Although still in its early stages, Council has commenced supply chain risk mapping using data collected through Modern Slavery questionnaires embedded in RFQs, RFTs, and the Creditor Details Form. This process aims to identify production locations within the supply chain and assess associated risks. Council is also analysing supplier spend exceeding \$150,000 to prioritise high-risk areas. This approach supports greater visibility and informed decisionmaking and will require ongoing monitoring and refinement as Council's practices mature.

# **Key Staff Training**

Council engaged Local Government Procurement to design and deliver a tailored workshop focused on modern slavery risk mitigation for Procurement and key Project Management staff. The training aimed at enhancing awareness and capability in identifying, managing, and mitigating modern slavery risks within Council's operations and supply chains.

#### The workshop comprised six core modules:

- → Introduction to modern slavery and relevance to Council procurement activities.
- → Legal obligations and compliance.
- → Identifying and assessing modern slavery risks in procurement.
- → Mitigating modern slavery risks in procurement projects.
- → Reporting and grievance mechanisms for modern slavery.
- → Building capability with suppliers and promoting a culture of human rights.



## **Outcomes**

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

Activity	Description	Actioned	Partially Actioned	Not Yet Actioned	Future Inititave Considered
Staff Awareness	Staff awareness of modern slavery and Council's policy and expectations	✓			
+ Training	Staff training		✓		✓
	Awareness of Council's policy and expectations		✓		✓
Supplier	Supplier training			$\checkmark$	
Engagement	Supplier self-assessment questionnaire (SAQ)			✓	
	High risk supplier engagement		✓		✓
	Inherent risk assessment at a category level	✓			✓
Risk	Pre-purchase checklist to identify higher risk procurements	✓			✓
Assessment	Supplier risk assessment – existing suppliers	✓			
	Supplier risk assessment – new and potential suppliers	✓			
	Modern slavery tender criteria	✓			
Tendering + Contracting	Procurement process/procedure includes the requirement to assess that the tendered price allows for at least the minimum level of wages and other entitlements required by law	<b>√</b>			
	Modern slavery contract clauses	✓			
	Supplier Code of Conduct	✓			
Reporting + Grieveance Mechanisms	Confidential reporting mechanism/process for staff, contractors, community to report concerns related to modern slavery.			<b>√</b>	✓
Response + Remedy Framework	Response and remedy framework involving actions, such as facilitation of access to health, legal or psychosocial services, financial compensation, and prevention of future harm			✓	✓
Monitoring + Review	Monitoring and review of the effectiveness of modern slavery related processes.			<b>√</b>	✓

# **Legal Costs**

The following outlines the costs to Council in relation to action taken by or against Council in 2024/2025.

Matters	Amount incurred by Council in relation to action taken by or against Council in 2024/2025	Overview of costs
Rate and debt recovery action	\$71,138.25	Total costs associated with debt recovery action are recouped from the relevant debtors.
Planning and Development Expenses	\$186,515.76	Legal advice for general planning matters and costs relating to proceedings
Other Legal Expenses	\$59,293.15	General Contract advice

# **Legal Proceedings**

The following provides a summary of the progress of significant legal proceedings taken by or against Council in 2024/2025.

Proceedings	Court of which proceedings is heard	Amount incurred by Council in 2024/2025 in relation to proceedings	Summary of proceedings
Class 3 Proceedings	Land Environment Court	\$81,605.08	Class 3 Proceedings is an appeal of compensation payable under the Just Terms Compensation Act.
Class 1 Appeal	Land Environment Court	\$2,347.20	Class 1 Appeal of a decision of the Regional Planning Panel to refuse a development.

# **Delegations of External Bodies**

#### All external bodies, a total of one, that during the year exercised functions delegated by Council:

→ Council has, pursuant to section 377 of the Local Government Act 1993, delegated Hunter Resource Recovery (HRR) the function of providing a waste recycling service being a service and/or facility and/or activity within the meaning of section 24 of the Act. Hunter Resource Recovery provides Council's kerbside recycling service, and is jointly owned and operated by Cessnock, Lake Macquarie, Maitland and Singleton councils. HRR manages the kerbside recycling collection services contract with Solo Resource Recovery and subsequent recyclables processing by Visy Recycling, as well as individual drop off.

# **Elected Members' Expenses**

Singleton is classified as a "Regional Rural" council for the purpose of determining fees payable to elected members. The fees below represent the minimum and maximum fee payable for this category. Singleton Council has a popularly elected Mayor and nine Councillors.

# Council has a policy on Councillors' Expenses and Facilities. The objectives of the policy are to comply with the provisions of section 252 of the Local Government Act 1993 and to:

- → Enable the reasonable and appropriate reimbursement of expenses incurred by councillors while undertaking their civic duties
- → Enable facilities of a reasonable and appropriate standard to be provided to councillors to support them in undertaking their civic duties
- → Ensure accountability and transparency in reimbursement of expenses and provision of facilities to councillors
- → Ensure facilities and expenses provided to councillors meet community expectations
- → Support a diversity of representation
- → Fulfil the council's statutory responsibilities.

#### Fees

Mayoral fee (excluding Councillor fee)	\$49,200.00
Councillors' fees	\$248,724.30
Superannuation	\$ 30,018.58
Total	\$327,942.88

During the current reporting year, \$120,671.80 was expended on the provision of Councillor facilities and the payment of Councillor expenses, which included payments for the following:

Provision of information communication technology equipment and services	\$ 1,650.00
Provision of general facilities	\$ 57,356.66
Professional development / conference attendance	\$10,524.54
General travel expenses	\$46,289.69
Interstate visits by Councillors, including transport, accommodation and other expenses	\$0
Overseas visits, including transport, accommodation and other expenses	\$0
Expenses of any spouse, partner or other person who accompanied a Councillor	\$0
Expenses involved in the provision of care for a child or immediate family member of a Councillor	\$0
Meals/accommodation expenses	\$4,850.91
Total	\$120,671.80

# Induction + ongoing professional development

An induction program and professional development opportunities were available for the Mayor and Councillors during 2024/25. Attendance at these opportunities is as follows:

Professional Development		Date	Attendees
نش	Councillor Induction - 2 Day Elected Life Workshop – Day 1	24/10/2024	Mayor Moore, Cr George, Cr D Thompson, Cr Yeomans, Cr Watson, Cr P Thompson, Cr McGowan, Cr Adamthwaite
٢	Councillor Induction - 2 Day Elected Life Workshop – Day 2	25/10/2024	Mayor Moore, Cr George, Cr D Thompson, Cr Yeomans, Cr Watson, Cr P Thompson, Cr McGowan
٢	Councillor Induction  – Finance overview 1, Integrated Planning and Reporting	08/10/2024	Mayor Moore, Cr George, Cr Jenkins, Cr McLachlan, Cr D Thompson, Cr Yeomans Cr Watson, Cr P Thompson, Cr McGowan, Cr Adamthwaite
٢	Councillor Induction – Property	17/10/2024	Mayor Moore, Cr George, Cr McLachlan, Cr D Thompson, Cr Yeomans, Cr Watson, Cr P Thompson, Cr McGowan, Cr Adamthwaite
ren i	Councillor Induction  – Finance overview 2, Audit Risk Improvement Committee (ARIC), Governance, Media	29/10/2024	Mayor Moore, Cr George, Cr Jenkins, Cr McLachlan, Cr D Thompson, Cr Yeomans, Cr Watson, Cr P Thompson, Cr McGowan, Cr Adamthwaite
نثث	Councillor Induction - Waste and Circular Economy, Infrastructure Services	06/11/2024	Mayor Moore, Cr George, Cr Jenkins. Cr Yeomans, Cr Watson, Cr P Thompson, Cr McGowan, Cr Adamthwaite







Profession	al Development	Date	Attendees
بين	Councillor Induction - Waste and Circular Economy, Infrastructure Services	06/11/2024	Mayor Moore, Cr George, Cr Jenkins. Cr Yeomans, Cr Watson, Cr P Thompson, Cr McGowan, Cr Adamthwaite
٢٩٩٩	Councillor Induction - Community Services, Organisational Excellence, Planning Overview	12/11/2024	Mayor Moore, Cr George, Cr Jenkins, Cr McLachlan, Cr D Thompson, Cr Yeomans, Cr Watson, Cr P Thompson, Cr McGowan, Cr Adamthwaite
	Local Government NSW Annual Conference	17/11/2024 – 19/11/2024	Mayor Moore , Cr McGowan, Cr George
٢٩٩٩	Councillor Induction - Socio Economic Development, Water and Sewer, Integrated Planning + Reporting	19/11/2024	Mayor Moore, Cr George, Cr Jenkins, Cr McLachlan, Cr D Thompson, Cr Yeomans Cr Watson, Cr P Thompson, Cr McGowan, Cr Adamthwaite
نثث	Councillor Induction - Integrated Risk Management	03/12/2024	Mayor Moore, Cr George, Cr McLachlan, Cr Thompson, Cr Yeomans, Cr Watson, Cr P Thompson, Cr McGowan, Cr Adamthwaite
<b>O</b>	Affordable Housing Deep Dive for Councillors	13/03/2025	Cr McLachlan
<b>Q</b>	Councillor Cyber Training	08/05/2025	Mayor Moore, Cr McLachlan, Cr D Thompson, Cr Yeomans, Cr Watson, Cr P Thompson, Cr McGowan, Cr Adamthwaite
	2025 Destination and Visitor Economy Conference	26/05/2025 – 28/05/2025	Cr McGowan
<b>D</b>	Planning for Councillors	10/06/2025	Cr George, Cr D Thompson, Cr Yeomans, Cr P Thompson, Cr McGowan, Cr Adamthwaite
	Australian Local Government Association ALGA 2025 National General Assembly of Local Government (NGA)	24/06/2025 - 27/06/2025	Mayor Moore, Cr George
	National Sports Convention	25/06/2025 – 26/06/2025	Cr McLachlan

#### **Overseas Visits**

There were no overseas visit during the reporting period.

#### **Public Interest Disclosures**

The new public interest disclosures legislation commenced in New South Wales (NSW). This is the Public Interest Disclosures Act, 2022 (PID Act). The PID Act applies to all NSW public sector agencies which includes local government authorities.

Section 42 of the PID Act requires that all agencies have a public interest disclosure policy to encourage public officials to report serious wrongdoing and to protect them when they make a disclosure. Council adopted a Public Interest Disclosure Policy on 17 October 2023.



# Singleton Council 2024/2025

Number of public officials who made public interest disclosures to your public authority	Nil
Number of public interest disclosures received by your public authority	Nil
Of public interest disclosures received, how many were primarily about:	
Corrupt conduct	Nil
Maladministration	Nil
Serious + substantial waste	Nil
Government information contravention	Nil
Local government pecuniary interest contravention	Nil
Number of public interest disclosures that have been finalised in the 2024/25 reporting period	Nil
Have you established an internal reporting policy?	Yes
Has the head of your public authority taken action to meet their staff awareness obligations?	Yes

If so, how have staff been made aware?

- → New staff are trained during induction and onboarding.
- → Annual e-learning is completed by all staff.
- → Email messages to all staff from the General Manager.
- → Posters are located at all Council facilities.
- → Policy is linked on Council's intranet site.

#### In the Chambers

## **Total of Council Meetings in 2024/2025 - 11 ordinary**

A total of 104 meeting actions were processed and 19 people addressed the elected Council during public forums held prior to meetings. In addition to Council Meetings, 25 briefing evenings were held in 2024/2025. There were 26 formal responses provided to Questions from Councillors at Council meetings in 2024/2025.

# **Councillor attendance**

Councillor attendance at Council Meetings and Briefings from July 2024 - June 2025:

July – August 2024

Councillor	Council meetings	Briefings / Roundtables / Inductions
Sue Moore	2	3
Godfrey Adamthwaite	2	4
Sue George	2	4
Tony Jarrett	2	2
Hollee Jenkins	1	1
Mel McLachlan	2	4
Tony McNamara	2	4
Val Scott	2	2
Dan Thompson	2	4
Sarah Johnstone	2	4

# September 2024 - June 2025

Council meetings	Briefings / Roundtables / Inductions
9	19
9	21
9	21
8	14
8	18
9	16
9	19
9	21
9	20
9	21
	9 9 9 8 8 8 9 9 9

# Fair + Equal Employment

# Fostering a Respectful + **Inclusive Culture**

Council continues to develop our approaches towards equalising the gender balance and overall diversity of our workforce.

We have a slightly larger female workforce across the organisation, with 53% of our roles occupied by women and 62% representation on Council's Leadership Team. Council, and the



local government sector overall, have the opportunity to serve as an exemplary workplace for the inclusion of women.

Council values, understands, and promotes diversity. Council's Equal Employment Opportunity (EEO) Management Plan sets out Council's commitment to providing a workplace that is free from discrimination and harassment and provides equal employment opportunities to current and prospective employees.

The implementation of this plan continues to support initiatives that ensure Council has a diverse and engaged workforce to provide the best possible service to our community.

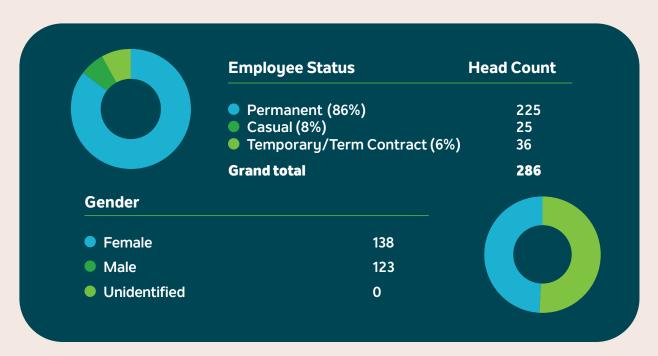
#### Our current workforce is diverse and broadly reflects the diversity of our community with:

- → 2.7% of our current workforce identifying as Aboriginal or Torres Strait Islander
- → 6.5% of our workforce reporting a disability with only 0.80% requiring adjustments to work
- → 8.8% of our workforce is born in a country other than Australia



# **Employee Status**

## Workforce composition as at 30 June 2025



# **Highlights**

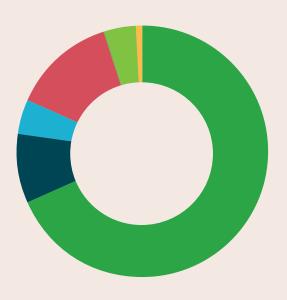
Our People Strategy 2025 – 2029 was developed and adopted in June 2025. The aim of this strategy is to provide a framework for ensuring Council's services to the community are provided by the right people, in the right jobs, with the right skills and attitude, at the right time. It describes the outcomes we are aspiring to achieve and provides clear deliverables to progressively achieve them over the four year period.

#### **Workforce initiatives and highlights include:**

- → We were recognised as an Employer of Choice for the fourth consecutive year through the Human Resource Director (HRD) Employer of Choice Program.
- → Our levels of staff engagement have remained high year on year with an overall engagement score of 80% achieved in September 2024.
- → We continued to grow and develop our own through internal career opportunities. Across the 2024 – 2025 financial year we saw the placement of 21 internal employees into vacant permanent roles and 28 (on average at any one time) internal employees were placed into secondment opportunities.
- → We continued our support for traineeships, apprenticeships and cadets. We successfully recruited 2 apprentices, 4 trainees and 5 cadets through grants available in the Office of Local Government Fresh Start Program funding.
- → We supported 12 local high school and 3 School Based Trainees through our work experience program at Council during 24/25.

# Statement of total number of persons who performed paid work on Wednesday 4 December 2024.

The number of persons directly employed by Council:



- On a permanent full time basis 193
- On a permanent part time basis 25
- On a casual basis 13
- Under a fixed term contract 37
- Under a senior staff contract 1
- Engaged by Council, under a contract or other arrangement with the person's employer, wholly or principally for the labour of the person - 11
- Supplied to Council, under a contract or other arrangement with the person's employer, as an apprentice or trainee - 2



# Flexibility + Support

Council is committed to providing flexible working arrangements to its employees to assist in managing their work and personal life commitments, where such arrangements support and comply with operational needs.

Options offered include work from home, rostered days off, nine-day fortnights and condensed four-day weeks.

Work-life balance for all employees is a critical consideration in Council's approach to its people and is recognised as a key component of an employee's health and wellbeing, their happiness at work and their overall life goals.

Council is committed to providing flexible working arrangements where possible to assist in managing work and personal life commitments for our people. This means Council and an employee may agree on a schedule of working hours to support the employee depending on their own personal circumstances, such as family responsibilities, provided Council's operational needs are met.

Flexibility continues to increase through the use of mobile technology resources to all staff including non-office based staff to ensure access to adequate technology to complete the work required. We are now proudly able to confirm that each staff member, from our childcare staff to our road's crews have access to up to date, mobile technology to support their work.



#### Flexible Options Available

- Work from home
- Nine day fortnights
- Rostered days off
- Condensed 4 day weeks

Council's Swell (Safe and Well at Singleton Council) Program is specifically designed to equip our people to be leaders and innovators in building a safe and healthy workplace where they can thrive, perform at their best and contribute fully to their workplace and life.

This innovative program truly puts the wellbeing of our most valuable asset at the forefront of all we do, focusing on whole of person wellbeing by aligning our Work Health and Safety management system and our corporate Health and Wellness program under the pillars of mind, body and heart.

The result is a holistic, systematic approach to promoting, improving, and protecting good physical and mental health, wellbeing and resilience throughout the organisation, most visibly through a designated Swell event on the last Thursday of each month for all people leaders that may include a guest speaker or other organised activity.

The Swell concept is further enhanced through the provision of two "Swell" days per year for our employees where they can take a day out to support their own health and wellbeing.



# Internal audit and risk management attestation statement for the 2024/2025 financial year for Singleton Council

I am of the opinion that Singleton 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.	Singleton 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 Singleton 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.	Singleton 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 Local Government (General) Regulation 2021).	Compliant
4.	Singleton Council provides the audit, risk and improvement committee with direct and unrestricted access to the general manager 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.	Singleton 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 Guidelines for Risk Management and Internal Audit for Local Government in NSW).	Compliant

6.	Singleton 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 Local Government Act 1993 reviewed during that term (Core requirement 1 of the Office of Local Government's Guidelines for Risk Management and Internal Audit for Local Government in NSW).	Non-compliant*
7.	The governing body of Singleton 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 Guidelines for Risk Management and Internal Audit for Local Government in NSW).	Non-compliant*

# Membership

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

Chairperson	Paul Quealey	01/07/2024	30/06/2028
Independent member	Meredith Caelli	01/07/2024	30/06/2027
Independent member	Tony Harb	01/07/2024	30/06/2027
Councillor member 1	Godfrey Adamthwaite	15/10/2024	01/09/2028

# **Risk Management**

	Requirement	Compliance
8.	Singleton Council has adopted a risk management framework that is consistent with current Australian risk management standard and that is appropriate for the Singleton Council's risks (section 216S of the <i>Local Government (General) Regulation 2021</i> ).	Compliant
9.	Singleton 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> ).	Non-compliant*

# **Internal Audit**

	Requirement	Compliance
10.	Singleton 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.	Singleton 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

	Requirement	Compliance
12.	Singleton Council's internal audit function is independent and internal audit activities are not subject to direction by the Singleton Council (section 216P of the <i>Local Government (General) Regulation 2021</i> ).	Compliant
13.	Singleton 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 Local Government (General) Regulation 2021).	Compliant
14.	Singleton Council has appointed a member of staff to direct and coordinate internal audit activities or is part of a shared arrangement where a participating Singleton 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.	Singleton 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.	Singleton 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 Guidelines for Risk Management and Internal Audit for Local Government in NSW).	Compliant
18.	Singleton 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 Local Government (General) Regulation 2021).	Non-compliant*

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

I advise that Singleton 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, and internal audit processes:

Non-compliance	Reason	Alternative measures being implemented	How the alternative measures achieve equivalent outcomes
Singleton 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 Local Government Act 1993 reviewed during that term (Core requirement 1 of the Office of Local Government's Guidelines for Risk Management and Internal Audit for Local Government in NSW).	As the provisions commenced on 1 July 2024, Singleton Council has not yet had the framework in place for a full council term. *	Singleton Council's Audit, Risk and Improvement Committee will provide 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 Local Government Act 1993 reviewed during that term.	This action will result in compliance with this requirement.
The governing body of Singleton 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 Guidelines for Risk Management and Internal Audit for Local Government in NSW).	As the provisions commenced on 1 July 2024, Singleton Council has not yet had the framework in place for a full council term. *	Singleton Council's governing body will review the effectiveness of its Audit, Risk and Improvement Committee at least once during its current term.	This action will result in compliance with this requirement.
Singleton Council's audit, risk and improvement committee reviews the	The Audit, Risk and Improvement Committee review the risk management	The Audit, Risk and Improvement Committee will provide a strategic assessment	This action will result in compliance with this requirement.

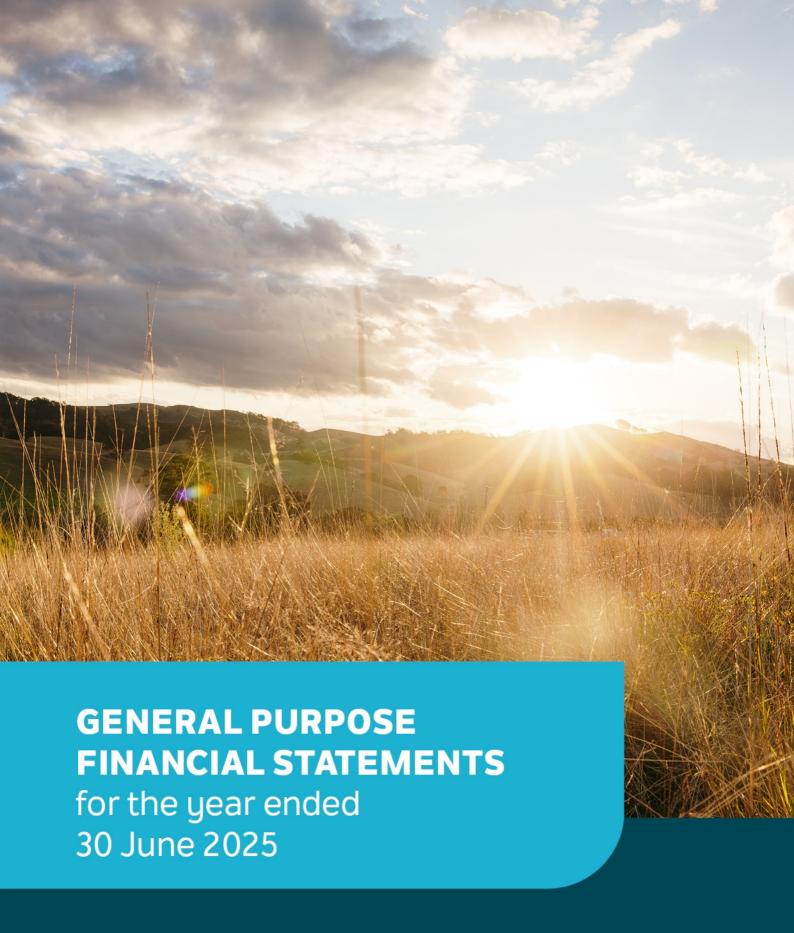
implementation of its risk management framework and provides a strategic assessment of its effectiveness to the governing body each council term (section 216S of the Local Government (General) Regulation 2021).	framework every two years and the risk management maturity self-assessment annually. As the provisions commenced on 1 July 2024, Singleton Council has not yet had the framework in place for a full council term. *	of Singleton Council's risk management framework to the governing body during its current term.	
Singleton 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 Local Government (General) Regulation 2021).	As the provisions commenced on 1 July 2024, Singleton Council has not yet had the framework in place for a full council term. *	The Audit, Risk and Improvement Committee will review the effectiveness of the internal audit function and report the outcome to the governing body during its current term.	This action will result in compliance with this requirement.

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

Justin Fitzpatrick-Barr General Manager

30 June 2025







# General Purpose Financial Statements for the year ended 30 June 2025

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### General Purpose Financial Statements

for the year ended 30 June 2025

### Statement by Councillors and Management

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

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

- · the Local Government Act 1993 and the regulations made thereunder,
- · the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting 2024/25.

### 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 21 October 2025.

Sue Moore

Mayor

Justin Fitzpatrick-Barr

General Manager

Sue George

**Deputy Mayor** 

Kelly McGowan

**Responsible Accounting Officer** 

# **Income Statement**

for the year ended 30 June 2025

Original unaudited budget			Actual	Actua
2025			2025	2024
\$ '000		Notes	\$ '000	\$ '000
	Income from continuing operations			
39,391	Rates and annual charges	B2-1	39,287	36,94
22,819	User charges and fees	B2-2	27,855	22,86
308	Other revenues		1,014	91
9,178	Grants and contributions provided for operating purposes	B2-3	9,876	15,28
24,340	Grants and contributions provided for capital purposes	B2-3	26,623	22,73
4,963	Interest and investment income		5,051	5,59
300	Other income		3,378	1,12
	Net gain from the disposal of assets		266	-
101,299	Total income from continuing operations		113,350	105,44
	Expenses from continuing operations			
26,365	Employee benefits and on-costs	B3-1	30,455	27,94
30,309	Materials and services	B3-2	34,725	30,09
592	Borrowing costs		710	45
2,417	Other expenses	B3-4	2,950	3,36
1,400	Net loss from the disposal of assets		_	1,51
	Total expenses from continuing operations exclud			
61,083	depreciation, amortisation and impairment of non- assets	financial	68,840	63,382
01,000			00,040	00,00
	Operating result from continuing operations exclude depreciation, amortisation and impairment of non-			
40,216	assets	·	44,510	42,06
	Depreciation, amortisation and impairment of non-financial			
16,053	assets	B3-3	18,660	15,92
24,163	Operating result from continuing operations		25,850	26,13
24,163	Net operating result for the year attributable to Co	ouncil	25,850	26,13
24,163	Net operating result for the year attributable to Co	ouncil	25,850	26,
(177)	Net operating result for the year before grants and contr provided for capital purposes	ibutions	(773)	3,4

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

# Statement of Comprehensive Income

for the year ended 30 June 2025

Notes	2025 \$ '000	2024
Notes	\$ '000	ው ነባበባ
		\$ '000
	25,850	26,136
C1-6	(16,632)	54,286
_	(16,632)	54,286
	9,218	80,422
	C1-6 _	(16,632)

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

# Statement of Financial Position

as at 30 June 2025

		2025	0004
	Notes	2025 \$ '000	2024 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	29,783	39,461
Investments	C1-2	31,400	34,000
Receivables	C1-4	13,449	10,242
Inventories		1,246	5,012
Contract assets and contract cost assets	C1-5	6,184	_
Other		3	3
Total current assets		82,065	88,718
Non-current assets			
Investments	C1-2	68,319	59,660
Receivables	C1-4	731	355
Inventories		3,541	360
Infrastructure, property, plant and equipment (IPPE)	C1-6	1,174,039	1,169,513
Right of use assets		1,917	1,912
Total non-current assets		1,248,547	1,231,800
Total assets		1,330,612	1,320,518
LIABILITIES			
Current liabilities			
Payables	C2-1	9,655	9,062
Contract liabilities	C2-2	4,346	8,832
Lease liabilities		726	537
Borrowings	C2-3	2,500	1,736
Employee benefit provisions	C2-4	5,023	4,549
Total current liabilities		22,250	24,716
Non-current liabilities			
Lease liabilities		1,016	1,343
Borrowings	C2-3	13,103	9,897
Employee benefit provisions	C2-4	243	209
Provisions	C2-5	26,071	25,642
Total non-current liabilities		40,433	37,091
Total liabilities		62,683	61,807
Net assets		1,267,929	1,258,711
EQUITY			
Accumulated surplus		609,289	583,439
IPPE revaluation surplus		658,640	675,272
Total equity		1,267,929	1,258,711
i otal oquity		1,201,323	1,200,111

# Statement of Changes in Equity

for the year ended 30 June 2025

			2025			2024	
			IPPE			IPPE	
		Accumulated	revaluation	Total	Accumulated	revaluation	Total
		surplus	surplus	equity	surplus	surplus	equity
	Notes	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Opening balance at 1 July		583,439	675,272	1,258,711	557,303	620,986	1,178,289
Net operating result for the year		25,850	_	25,850	26,136	_	26,136
Net operating result for the period		25,850	_	25,850	26,136	_	26,136
Other comprehensive income Gain on revaluation of infrastructure, property, plant and equipment	C1-6	_	(16,632)	(16,632)	_	54,286	54,286
Total comprehensive income		25,850	(16,632)	9,218	26,136	54,286	80,422
Closing balance at 30 June		609,289	658,640	1,267,929	583,439	675,272	1,258,711

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

# Statement of Cash Flows

for the year ended 30 June 2025

Original unaudited budget			Actual	Actual
2025			2025	2024
\$ '000		Notes	\$ '000	\$ '000
-			•	·
	Cash flows from operating activities  Receipts:			
39,391	Rates and annual charges		38,892	36,894
22,819	User charges and fees		28,643	21,694
4,963	Interest received		4,951	5,325
33,518	Grants and contributions		24,126	29,070
_	Bonds, deposits and retentions received		-	534
608	Other		4,062	6,736
	Payments:			
(26,365)	Payments to employees		(30,023)	(29,300)
(30,309)	Payments for materials and services		(40,321)	(34,447)
(592) (2,417)	Borrowing costs Other		(196) (3,735)	(283) (2,806)
41,616	Net cash flows from operating activities	0.1.1	26,399	33,417
41,010	Net cash nows from operating activities	G1-1	20,399	33,417
	Cash flows from investing activities			
	Receipts:			
_	Sale of investments		89,858	14,000
_	Sale of real estate assets		4,665	_
_	Proceeds from sale of IPPE		432	1,081
	Payments:			
_	Purchase of investments		(89,876)	(24,450)
(54.705)	Acquisition of term deposits		(3,000)	36,000
(54,705)	Payments for IPPE Purchase of real estate assets		(38,324)	(35,631)
_	Other		(2,536) (376)	(360)
(54,705)	Net cash flows from investing activities			(0.360)
(34,703)	Net cash nows from investing activities		(39,157)	(9,360)
	Cash flows from financing activities			
	Receipts:			
7,759	Proceeds from borrowings		5,659	_
	Payments:			
(1,739)	Repayment of borrowings		(1,689)	(2,272)
	Principal component of lease payments		(890)	(768)
6,020	Net cash flows from financing activities		3,080	(3,040)
(7,069)	Net change in cash and cash equivalents		(9,678)	21,017
39,461	Cash and cash equivalents at beginning of year		39,461	18,444
32,392	Cash and cash equivalents at end of year	C1 1	29,783	39,461
<u> </u>	Sash and sash squivalents at one of year	C1-1	25,705	55,401

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

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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 21 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.

### 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 infrastructure, property, plant and equipment refer Note C1-6
- (ii) Tip remediation provisions refer Note C2-5
- (iii) Employee benefit provisions refer Note C2-4

### Significant judgements in applying the Council's accounting policies

- i. Impairment of receivables refer Note C1-4.
- ii. Determination of whether performance obligations are sufficiently specific and whether the contract is within the scope of AASB 15 Revenue from Contracts with Customers and / or AASB 1058 Income of Not-for-Profit Entities refer to Notes B2-2 B2-3.

### Monies and other assets received by Council

### The Consolidated Fund

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

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
- Section 355 Committees
- Water Service
- Sewerage Service

### A1-1 Basis of preparation (continued)

#### **The Trust Fund**

In accordance with the provisions of Section 411 of the *Local Government Act 1993 (NSW)*, 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 beginning 1 July 2024.

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

During the year Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2025. None of these standards had a significant impact on Councils' reported financial position or performance. AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities had no impact as these practices were already being applied by Council in the past.

## 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.

	Income		Income Expenses		Operating	Operating result		Grants and contributions		Carrying amount of assets	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
Functions or activities											
Our Leadership	34,162	33,673	9,054	10,091	25,108	23,582	4,248	5,140	39,782	40,690	
Our Places	56,105	52,166	49,378	47,000	6,727	5,166	28,539	27,807	1,271,649	1,242,292	
Our People	2,880	2,803	6,075	5,971	(3,195)	(3,168)	861	649	917	960	
Our Environment	17,352	13,580	21,427	14,782	(4,075)	(1,202)	1,596	1,483	13,425	30,377	
Our Economy	2,851	3,223	1,566	1,465	1,285	1,758	1,255	2,933	4,839	5,056	
Other	_	_	_	_	_	_	_	_	_	1,143	
Total functions and activities	113,350	105,445	87,500	79,309	25,850	26,136	36,499	38,012	1,330,612	1,320,518	

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

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

### **Our Leadership**

- · Council Performance & Improvement
- · Depot & Council Fleet Services
- · Executive Projects
- Financial Services
- Governance
- Information Services
- Integrated Risk
- · People & Culture
- Procurement
- Property
- Strategy & Engagement

### **Our Places**

- Council AssetsEmergency Services
- Major Projects
- · Recreation & Facilities
- Roads Delivery
- · Roads (Infrastructure Planning & Programming)
- Sewer Services
- Water Services

### **Our People**

- · Arts & Culture
- · Children Services
- · Gym & Swim Centre
- Library Services
- Other Community ServicesYouth Services

### **Our Environment**

- Environmental Services
- · Planning & Development Services
- Regulatory Services

### **Our Economy**

- Economy & Community
- Land Development
- · Regional Livestock Market

### B2 Sources of income

## B2-1 Rates and annual charges

	2025	2024
	\$ '000	\$ '000
Ordinary rates		
Residential	12,480	12,061
Farmland	1,797	1,694
Mining	9,304	8,804
Business	2,746	2,416
Less: pensioner rebates	(202)	(199)
Rates levied to ratepayers	26,125	24,776
Pensioner rate subsidies received	105	108
Total ordinary rates	26,230	24,884
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	6,178	5,759
Stormwater management services	157	153
Water supply services	1,786	1,631
Sewerage services	5,057	4,631
Less: pensioner rebates	(247)	(241)
Annual charges levied	12,927	11,933
Pensioner annual charges subsidies received	130	128
Total annual charges	13,057	12,061
Total rates and annual charges	39,287	36,945

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

	2025	2024
	\$ '000	\$ '000
Specific user charges (per s502 - specific 'actual use' charges)		
Water supply services	7,245	8,056
Sewerage services	1,708	1,587
Total specific user charges	8,953	9,643
Other user charges and fees		
(i) Fees and charges – statutory and regulatory functions (per s608)		
Planning and building regulation	209	263
Private works – section 67	1	_
Regulatory/ statutory fees	596	658
Registration fees	27	39
Section 10.7 certificates (EP&A Act)	96	87
Section 603 certificates	56	48
Tapping fees	120	82
Tipping fees	6,413	3,936
Total fees and charges – statutory/regulatory	7,518	5,113
(ii) Fees and charges – other (incl. general user charges (per s608))		
Cemeteries	90	89
Child care	1,997	2,061
Transport for NSW works (state roads not controlled by Council)	3,624	1,396
Auditorium	71	74
CBD caretaker	94	121
Gym and swim	3,202	2,288
Inspection fees	75	83
Lake St Clair fees	748	683
Liquid waste	236	221
Onsite sewer management	567	547
Other	680	541
Total fees and charges – other	11,384	8,104
Total other user charges and fees	18,902	13,217
Total user charges and fees	27,855	22,860
Timing of revenue recognition for user charges and fees		
User charges and fees recognised over time	_	_
User charges and fees recognised at a point in time	27,855	22,860
Total user charges and fees	27,855	22,860

### **Material accounting policy information**

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

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

Where an upfront fee is charged, such as joining fees for the gym and swim, the fee is recognised on a straight-line basis over the expected life of the membership.

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

# B2-3 Grants and contributions

	Operating 2025 \$ '000	Operating 2024 \$ '000	Capital 2025 \$ '000	Capital 2024 \$ '000
General purpose grants and non-developer contributions (untied)				
Financial assistance – relating to current year	814	290	_	_
Financial assistance – received in advance for subsequent year	2,714	4,371		
Amount recognised as income during current year	3,528	4,661	_	_
Special purpose grants and non-developer contributions (tied)				
Cash contributions				
Community	893	693	6,146	989
Library	137	327	191	_
Transport (Regional Emergency Road Repair Fund)	_	2,326	_	_
Transport (roads to recovery)	1,183	1,151	-	_
Transport (Regional Roads Block Grant)	1,326	1,160	_	_
Transport (other roads and bridges funding)	489	1,086	7,459	9,613
Other specific grants	725	2,400	222	266
Recreation and open space	151	26	3,306	3,896
Sewerage supplies		_	_	69
Bushfire services	399	387	112	3
Other contributions	103	69	_	_
Voluntary Planning Agreements	916	994	_	_
Water Services	_	_	49	_
Transport (Betterment Program)			4,225	
Total special purpose grants and non-developer contributions – cash	6,322	10,619	21,710	14,836
Total special purpose grants and non-developer contributions (tied)	6,322	10,619	21,710	14,836
Total grants and non-developer contributions	9,850	15,280	21,710	14,836
Comprising:  - State funding	4,844	8,073	19,098	14,089
- Commonwealth funding	3,668	5,965	2,612	567
- Other funding	1,338	1,242	2,612	180
Totals	9,850		21,710	14,836
Iotais	3,030	15,280	21,710	14,030

# B2-3 Grants and contributions (continued)

	Notes	Operating 2025 \$ '000	Operating 2024 \$ '000	Capital 2025 \$ '000	Capital 2024 \$ '000
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):	G4				
Cash contributions	G4				
S 7.11 – contributions towards amenities/services		26	_	1,125	576
S 64 – water supply contributions		_	_	1,039	156
S 64 – sewerage service contributions		_	_	367	135
Total developer contributions – cash		26		2,531	867
Non-cash contributions					
S 7.11 – contributions towards amenities/services		_	_	_	6,650
S 64 – stormwater contributions		_	_	_	379
Other developer contributions		_	_	2,382	_
Total developer contributions non-cash		_		2,382	7,029
Total grants and contributions		9,876	15,280	26,623	22,732
Timing of revenue recognition					
Grants and contributions recognised over time		_	_	21,710	14,832
Grants and contributions recognised at a point in time		9,876	15,280	4,913	7,900
Total grants and contributions		9,876	15,280	26,623	22,732
· · · · · · · · · · · · · · · · · · ·					

### B2-3 Grants and contributions (continued)

### Unspent grants and contributions

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

	Operating	Operating	Capital	Capital
	2025	2024	2025	2024
	\$ '000	\$ '000	\$ '000	\$ '000
Unspent funds at 1 July	24,096	17,672	30,753	27,802
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	5,580	8,191	2,013	6,364
<b>Add:</b> Funds received and not recognised as revenue in the current year	_	1,179	2,957	3,792
<b>Less:</b> Funds recognised as revenue in previous years that have been spent during the reporting year	(7,836)	(2,941)	(549)	(1,838)
Less: Funds received in prior year but revenue recognised and funds spent in current year	_	_	(7,442)	(5,372)
Unspent funds at 30 June	21,840	24.101	27,732	30,748
				20,1 10

### 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. 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.

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## B2-3 Grants and contributions (continued)

### 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.

# B3 Costs of providing services

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

	2025	2024
	\$ '000	\$ '000
Salaries and wages	25,196	23,903
Employee leave entitlements (ELE)	2,813	1,810
Superannuation	3,114	2,838
Workers' compensation insurance	385	497
Fringe benefit tax (FBT)	27	8
Payroll tax	150	72
Other	64	236
Less: capitalised costs	(1,294)	(1,418)
Total employee costs expensed	30,455	27,946

### **Material accounting policy information**

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

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

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

# B3-2 Materials and services

	2025	2024
Notes	\$ '000	\$ '000
Raw materials and consumables	22,059	18,457
Contractor costs	3,429	3,046
Development consultants	179	151
Audit Fees F2-1	114	169
Internal Audit Services	63	40
Councillor and Mayoral fees and associated expenses F1-2	449	443
Computer software charges	1,405	1,280
Insurance	1,556	1,632
Electricity and heating	1,061	892
Street lighting	335	396
Subscriptions and publications	141	86
Telephone and communications	216	232
Training costs (other than salaries and wages)	724	586
Gym and Swim management fee	415	328
Repairs and Maintenance	2,154	1,930
Legal expenses	235	174
Other	190	257
Total materials and services	34,725	30,099

### B3-3 Depreciation, amortisation and impairment of non-financial assets

		2025	2024
	Notes	\$ '000	\$ '000
Depreciation and amortisation			
Infrastructure, property, plant and equipment	C1-6	15,111	14,437
Right of use assets		747	1,225
Library books	C1-8	98	98
Tip assets	C1-6	2,704	167
Total depreciation, amortisation and impairment for	_		
non-financial assets		18,660	15,927

### Material accounting policy information

### **Depreciation and amortisation**

Depreciation and amortisation are calculated using the straight line method to allocate their cost over their estimated useful lives.

### Impairment of non-financial assets

Council assets held at fair value that are not held primarily for their ability to generate net cash flow, and that are deemed to be specialised, are not tested for impairment since these assets are assessed on an annual basis to ensure that the carrying amount is not materially different from fair value and therefore, an impairment loss would be captured during this assessment.

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

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.

# B3-4 Other expenses

	2025	2024
	\$ '000	\$ '000
Impairment of receivables	_	50
Contributions/levies to other levels of government:		
- Donations, contributions and assistance to other organisations (Section 356)	261	633
- Department of planning levy	37	89
- Emergency services levy (includes FRNSW, SES, and RFS levies)	971	1,003
- Waste levy (section 88)	1,681	1,587
Total other	2,950	3,312
Total other expenses	2,950	3,362

**Material accounting policy information**Other expenses are recorded on an accruals basis when Council has an obligation for the expenses.

Impairment expenses are recognised when identified.

### B4 Performance against budget

### B4-1 Material budget variations

Council's original budget was adopted by the Council on 21 May 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.

	2025	2025	2025	5	
\$ '000	Budget	Actual	Varian	ice	
Income					
Rates and annual charges	39,391	39,287	(104)	0%	U
User charges and fees	22,819	27,855	5,036	22%	F

The variance is due to:

continued on next page ...

- \$1.405m reallocation of tipping fee income which was previously incorrectly costed to Materials and Services expenditure
- \$762k tipping fee income received above budget
- \$1,114k state road contract income received above budget
- \$904k Gym and Swim fees received above budget
- · \$672k water supply user charges received above budget

The variance is due to \$3.109m increase in market value of investments.

Other revenues	308	1,014	706	229%	F		
The variance is due to:  • \$254k fuel tax credit back payment for past four years that were under claimed  • \$216k in insurance claim income							
Operating grants and contributions	9,178	9,876	698	8%	F		
Capital grants and contributions	24,340	26,623	2,283	9%	F		
The variance is due to developer contributed cash and non	cash assets co	nservatively bud	geted for.				
Interest and investment revenue	4,963	5,051	88	2%	F		
Net gains from disposal of assets	-	266	266	∞	F		
The variance is due to \$1,537k in real estate gains which o	ffset the budge	ted loss of \$1,400	)k.				
Other income	300	3,378	3,078	1,026%	F		

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### B4-1 Material budget variations (continued)

\$ '000	2025 Budget	2025 Actual	2025 Variance		
Expenses					
Employee benefits and on-costs	26,365	30,455	(4,090)	(16)%	U

The variance is due to:

- · \$917k vacancy rate and efficiency gain rate only half achieved
- \$3.168m missed in original budget for transfer of employee benefits from Materials and Services. This transfer is required because the work order structure that staff cost their time to does not align with line items in the Income Statement.

Materials and services 30,309 34,725 (4,416) (15)% U

The variance is due to:

- \$1.071m Gym and Swim management contract expenses greater than budget. Offset with additional fee income.
- \$1.405m tipping fee income reallocated to User Charges and Fees. This income was incorrectly recognised as an expense rather than income in the past.
- \$1.112m expenditure for natural disaster clean up and emergency repairs.
- \$726k state road contract income budget shortfall.

Borrowing costs 592 710 (118) (20)% U

The variance is due to \$194k unwinding of discount on the waste management rehabilitiation provision.

Depreciation, amortisation and impairment of non-financial assets 16,053 18,660 (2,607) (16)% U

The variance is due to depreciation on waste disposal assets being greater than budget due to revaluation at the end of the 2024 financial year.

Other expenses 2,417 2,950 (533) (22)% U

The variance is due to \$667k EPA waste levy paid on additional tipping fee income.

Net loss from disposal of assets 1,400 – 1,400 Tolonom 100% F

The variance is due to \$1,537k in real estate gains which offset the budgeted loss of \$1,400k.

### Statement of cash flows

Cash flows from operating activities 41,616 26,399 (15,217) (37)% U

The variance is due to:

- lower than budgeted receipts from grants
- · higher than budgeted payments to employees
- · higher than budgeted payments for materials and services

Cash flows from investing activities (54,705) (39,157) 15,548 (28)% I

The variance is due to:

- · Receipts from sale of real estate assets that were not budgeted for
- Lower than budgeted payments for infrastructure projects

Cash flows from financing activities 6,020 3,080 (2,940) (49)% U

The variance is due to lower than budgeted proceeds from borrowings.

# C Financial position

## C1 Assets we manage

### C1-1 Cash and cash equivalents

	2025	2024
	\$ '000	\$ '000
Cash assets		
Cash on hand and at bank	2,198	15,303
Cash equivalent assets		
- Deposits at call	8,585	8,408
- Short-term deposits	18,000	8,000
– NCD's, FRN's	1,000	7,750
Total cash and cash equivalents	29,783	39,461

### C1-2 Financial investments

	2025	2025	2024	2024
	Current	Non-current	Current	Non-current
	\$ '000	\$ '000	\$ '000	\$ '000
Debt securities at amortised cost				
Managed funds	_	29,919	_	20,810
Long term deposits	25,000	7,000	27,000	2,000
NCD's, FRN's (with maturities > 3 months)	6,400	31,400	7,000	36,850
Total financial investments	31,400	68,319	34,000	59,660

### Material accounting policy information

### **Financial assets**

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

### Classification

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

- · amortised cost
- fair value through profit and loss (FVTPL)
- fair value through other comprehensive income equity instrument (FVOCI-equity)

Financial assets are not reclassified subsequent to their initial recognition.

### **Amortised cost**

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

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

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

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

		2025 \$ '000	2024 \$ '000
(a)	Externally restricted cash,	·	
	cash equivalents and investments		
Total	cash, cash equivalents and investments	129,502	133,121
Less: E	externally restricted cash, cash equivalents and investments	(86,773)	(91,470)
	cash equivalents and investments not subject to external		
restric	etions	42,729	41,651
Exterr	nal restrictions		
Externa compris	al restrictions included in cash, cash equivalents and investments above		
Water f		30,012	30,108
Sewer	fund	14,484	17,117
Develo	per contributions – general fund	6,154	4,813
Develo	per contributions – water fund	12,714	10,903
Develo	per contributions – sewer fund	6,543	5,779
Specifi	c purpose unexpended grants – general fund	9,323	6,496
Specifi	c purpose unexpended grants – general fund - Capital projects	-	8,703
Employ	ree leave entitlements – water	268	229
Employ	ree leave entitlements – sewer	289	229
	tic waste management	5,357	5,378
	ater management	_	165
	rley Warkworth Historic Heritage Conservation Fund	433	407
Trust		1,196	1,143
Total (	external restrictions	86,773	91,470

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.

2024	2025
\$ '000	\$ '000

## (b) Internal allocations

### **Internal allocations**

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

Plant and vehicle replacement	2,123	726
Financial assistance grant received in advance	2,714	4,372
Property (formerly Land bank development)	2,683	755
Local government elections	_	152
Ravensworth VPA	608	382
Rural fire services	204	192
Section 355 committees	124	83
Section 7.11 (formerly Section 94 plan revision)	_	108
Sedgefield cemetery	390	363
Uncompleted Works - General Funds	_	84
Uncompleted Works - Unexpended Loans	1,604	_
Tidy towns	63	60
Mt Owen VPA	66	42
Liddell VPA	21	55
Mt Thorley Warkworth VPA	4,375	3,684
Bulga Coal VPA	196	123
United Collieries VPA	1,114	1,075

continued on next page ...

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

	2025	2024
	\$ '000	\$ '000
Workplace Health & Safety	138	166
Community Economic Development Fund	6,581	6,026
Roads Fund	19,298	22,985
Total internal allocations	42,302	41,433

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

### C1-4 Receivables

	2025	2025	2024	2024
	Current	Non-current	Current	Non-current
	\$ '000	\$ '000	\$ '000	\$ '000
Rates and annual charges	1,464	326	1,020	326
Interest and extra charges	315	16	300	16
User charges and fees	4,141	_	3,552	_
Interest on investments	1,408	_	1,323	_
Deferred debtors	_	389	_	13
Government grants and subsidies	2,222	_	2,900	_
Net GST receivable	999	_	564	_
Road/bridge maintenance contributions	111	_	_	_
Transport for NSW (RMCC)	1,397	_	_	_
Other debtors	1,515	_	699	_
Total	13,572	731	10,358	355
Less: provision for impairment				
Rates and annual charges	(7)	_	_	_
User charges and fees	(116)	_	(116)	_
Total provision for impairment	(123)	_	(116)	_
Net receivables	13,449	731	10,242	355

### Material accounting policy information

### Impairment

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

When estimating ECL, Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

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

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

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

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

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

### C1-5 Contract assets and Contract cost assets

### **Contract assets**

	2025	2025	2024	2024
	Current	Non-current	Current	Non-current
	\$ '000	\$ '000	\$ '000	\$ '000
Work relating to infrastructure grants	6,184	_	_	_
Total contract assets	6,184	_	_	_

### Significant changes in contract assets

Contract assets have been recognised for the following infrastructure grants:

- The Regional Roads and Transport Recovery Package Betterment of Kilfoyles Bridge
- The Regional Roads and Transport Recovery Package Betterment of Stanhope Road
- Investing In Our Communities Program Alroy Oval Sports Precinct Upgrade
- NSW Disaster Assistance Arrangements Essential Public Asset Reconstruction Works Various Projects

# C1-6 Infrastructure, property, plant and equipment

		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 1	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers renewals 1	WIP transfers new assets	Transfers between asset classes	WIP Expense	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Ne carryin amour
By aggregated asset class	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '00
Capital work in progress	37,759	_	37,759	_	28,624	_	_	(7,385)	(3,070)	_	(85)	_	_	55,843	_	55,84
Plant and equipment	16,101	(11,940)	4,161	122	30	(78)	(776)	527	229	_	-	_	-	16,256	(12,041)	4,21
Office equipment	733	(726)	7	-	-	_	(7)	-	-	_	-	_	-	733	(733)	
Furniture and fittings	1,822	(1,729)	93	-	-	_	(15)	-	-	_	-	_	-	1,822	(1,744)	78
Land:																
- Operational land	27,848	_	27,848	-	-	_	-	-	-	_	-	_	-	27,848	-	27,84
- Community land	24,631	_	24,631	-	-	_	-	-	-	_	-	_	-	24,631	-	24,63
<ul><li>Land under roads (post 30/6/08)</li></ul>	16	_	16	-	-	_	-	-	-	_	-	_	-	16	-	10
Land improvements – non-depreciable	2,943	_	2,943	_	-	(12)	-	_	-	_	_	_	117	3,048	_	3,04
Land improvements – depreciable	2,663	(1,198)	1,465	_	-	_	(89)	_	-	_	_	_	36	2,734	(1,322)	1,41
Infrastructure:																
– Buildings	90,570	(23,593)	66,977	32	1	(9)	(1,496)	44	1,590	_	-	_	2,910	96,231	(26,182)	70,049
- Other structures	9,024	(3,986)	5,038	_	-	_	(201)	_	-	_	_	_	81	9,175	(4,257)	4,91
- Roads	371,181	(115,707)	255,474	2,183	-	(589)	(4,831)	2,570	-	(4,806)	_	_	53,495	488,609	(185,113)	303,49
- Bridges	82,182	(29,471)	52,711	788	-	(197)	(598)	389	-	_	_	_	12,757	88,049	(22,199)	65,85
- Footpaths	18,975	(3,770)	15,205	_	216	_	(147)	_	569	_	_	_	2,846	22,209	(3,520)	18,68
- Other road assets	24,293	(5,637)	18,656	150	139	(17)	(294)	404	43	_	-	_	3,770	27,908	(5,057)	22,85
<ul> <li>Bulk earthworks (non-depreciable)</li> </ul>	306,368	_	306,368	466	1,992	(498)	-	56	-	4,806	-	(118,750)	-	194,459	(19)	194,44
- Stormwater drainage	156,946	(31,959)	124,987	526	281	(60)	(1,126)	29	-	_	_	_	29,919	192,720	(38,164)	154,55
- Water supply network	194,413	(84,026)	110,387	_	-	_	(2,601)	-	-	_	-	-	2,695	199,273	(88,792)	110,48
<ul> <li>Sewerage network</li> </ul>	109,714	(44,406)	65,308	3,986	322	_	(1,602)	1,448	-	_	-	_	1,594	118,213	(47,157)	71,05
<ul> <li>Swimming pools</li> </ul>	6,034	(1,668)	4,366	-	-	_	(87)	-	-	_	-	_	72	6,136	(1,785)	4,35
<ul> <li>Other open space/recreational assets</li> </ul>	53,552	(25,741)	27,811	546	387	(175)	(1,241)	1,918	639	_	-	_	456	57,491	(27,150)	30,34
Other assets:																
- Library books	951	(762)	189	_	-	-	(98)	-	-	-	-	-	-	951	(860)	9
- Art collection	427	-	427	_	-	-	-	-	-	-	-	-	-	427	-	42
Reinstatement, rehabilitation and restoration assets																
- Tip assets	20,801	(4,115)	16,686				(2,704)	_	_		_	(8,630)		20,801	(15,449)	5,35
Total infrastructure, property, plant and equipment	1,559,947	(390,434)	1,169,513	8,799	31,992	(1,635)	(17,913)	_	_	_	(85)	(127,380)	110,748	1,655,583	(481,544)	1,174,03

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

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# C1-6 Infrastructure, property, plant and equipment (continued)

_		At 1 July 2023				Asset me	ovements during the reporting	period				At 30 June 2024	
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals <sup>1</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers renewals 1	Adjustments and transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
By aggregated asset class	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000'
Capital work in progress	27,450	_	27,450	_	21,527	_	_	(8,786)	(2,432)	_	37,759	_	37,759
Plant and equipment	16,475	(11,316)	5,159	_	_	(44)	(954)	_	_	_	16,101	(11,940)	4,161
Office equipment	733	(719)	14	_	_	_	(7)	_	_	_	733	(726)	7
Furniture and fittings	1,822	(1,713)	109	_	_	_	(16)	_	_	_	1,822	(1,729)	93
Land:													
<ul> <li>Operational land</li> </ul>	26,888	_	26,888	-	960	-	_	_	-	_	27,848	_	27,848
– Community land	24,631	-	24,631	-	_	_	_	_	-	_	24,631	_	24,631
<ul><li>Land under roads (post 30/6/08)</li></ul>	16	_	16	-	_	-	_	_	-	_	16	_	16
Land improvements – non-depreciable	2,727	-	2,727	-	_	_	_	_	-	216	2,943	_	2,943
Land improvements – depreciable	2,534	(1,055)	1,479	-	_	_	(85)	_	-	71	2,663	(1,198)	1,465
Infrastructure:													
– Buildings	85,008	(21,039)	63,969	-	1,023	-	(1,360)	_	_	3,345	90,570	(23,593)	66,977
<ul> <li>Other structures</li> </ul>	8,481	(3,557)	4,924	-	-	-	(189)	_	_	303	9,024	(3,986)	5,038
– Roads	342,681	(105,914)	236,767	3,048	8,353	(1,235)	(4,445)	659	359	11,968	371,181	(115,707)	255,474
- Bridges	77,994	(27,580)	50,414	-	274	(323)	(575)	_	384	2,537	82,182	(29,471)	52,711
– Footpaths	18,058	(3,451)	14,607	-	-	-	(137)	_	_	735	18,975	(3,770)	15,205
Other road assets (including bulk earthworks)	22,465	(5,090)	17,375	102	523	_	(275)	4	58	869	24,293	(5,637)	18,656
<ul> <li>Bulk earthworks (non-depreciable)</li> </ul>	290,471	_	290,471	922	461	(338)	_	52	5	14,795	306,368	_	306,368
– Stormwater drainage	146,883	(29,371)	117,512	1,275	1,572	(328)	(1,056)	81	23	5,908	156,946	(31,959)	124,987
– Water supply network	182,403	(77,399)	105,004	20	_	_	(2,572)	2,610	_	5,325	194,413	(84,026)	110,387
– Sewerage network	96,338	(40,718)	55,620	748	957	_	(1,546)	5,380	1,040	3,109	109,714	(44,406)	65,308
<ul> <li>Swimming pools</li> </ul>	5,671	(1,486)	4,185	_	_	_	(82)	_	_	263	6,034	(1,668)	4,366
<ul> <li>Other open space/recreational assets</li> </ul>	49,445	(23,150)	26,295	-	592	(26)	(1,138)	_	563	1,525	53,552	(25,741)	27,811
Other assets:													
– Library books	951	(664)	287	-	_	_	(98)	_	-	_	951	(762)	189
- Art collection	427	-	427	-	-	-	_	_	_	_	427	-	427
Reinstatement, rehabilitation and restoration assets (refer C3-5):													
– Tip assets	17,484	(3,948)	13,536		_	_	(167)	_	_	3,317	20,801	(4,115)	16,686
Total infrastructure, property, plant and equipment	1,448,036	(358,170)	1,089,866	6,115	36,242	(2,294)	(14,702)		_	54,286	1,559,947	(390,434)	1,169,513

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

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## C1-6 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 carrying amount over their estimated remaining useful lives as follows:

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 10	Playground equipment	10 to 25
Office furniture	5 to 20	Benches, seats etc.	15 to 100
Vehicles	5 to 15	Buildings	
Heavy plant/road making equipment	5 to 15	Buildings: masonry	30 to 180
Other plant and equipment	5 to 35	Buildings: other	10 to 110
Water and sewer assets		Stormwater assets	
Dams and reservoirs	40 to 100	Drains	80 to 115
Bores	60	Culverts	70 to 80
Reticulation pipes: PVC	70 to 80	Flood control structures	50 to 80
Reticulation pipes: other	25 to 140		
Pumps and telemetry	10 to 20		
Transportation assets		Other infrastructure assets	
Sealed roads: surface	15 to 25	Bulk earthworks	infinite
Sealed roads: structure	60 to 120	Swimming pools	35 to 50
Unsealed roads	20 to 30	Unsealed roads	45 to 85
Bridge: concrete	80 to 185	Other open space/recreational assets	20 to 120
Bridge: other	50 to 100	Other infrastructure	20 to 50
Road pavements	60		
Kerb, gutter and footpaths	37 to 100		

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

#### **Revaluation model**

Infrastructure, property, plant and equipment are held at fair value. Comprehensive valuations are performed at least every 5 years, however the carrying amount of assets is assessed by Council at each reporting date to confirm that it is not materially different from current fair value.

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Department of Climate Change, Energy, the Environment and Water (DCCEEW).

#### 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.

# C2 Liabilities of Council

# C2-1 Payables

	2025	2025	2024	2024
	Current	Non-current	Current	Non-current
	\$ '000	\$ '000	\$ '000	\$ '000
Payables				
Interest on leases	147	_	64	_
Prepaid water charges	216	_	216	_
Prepaid rates	838	_	796	_
Goods and services – operating expenditure	5,651	_	4,324	_
Accrued Salaries and wages	241	_	317	_
Other expenditure accruals	9	_	789	_
Security bonds, deposits and retentions	1,357	_	1,413	_
Trust	1,196	_	1,143	_
Total payables	9,655	_	9,062	_

#### C2-2 Contract Liabilities

		2025	2025	2024	2024
		Current	Non-current	Current	Non-current
	Notes	\$ '000	\$ '000	\$ '000	\$ '000
Funds to construct Council controlled assets	(i)	4,218	-	8,703	-
Upfront fees	(iii)	128	_	129	_
Total contract liabilities		4,346	_	8,832	_

#### **Notes**

- (i) Council has received funding to construct assets including sporting facilities, bridges, library and other infrastructure. The funds received are under an enforceable contract which require Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. The revenue is expected to be recognised in the next 12 months.
- (ii) The contract liability relates to grants received prior to the revenue recognition criteria in AASB 15 being satisfied since the performance obligations are ongoing.
- (iii) Upfront fees do not meet the definition of a performance obligation and therefore the funds received are recorded as a contract liability on receipt and recognised as revenue over the expected average membership life.

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

	2025 \$ '000	2024 \$ '000
Funds to construct Council controlled assets	7,442	5,372
Upfront fees	129	83
Total revenue recognised that was included in the contract liability balance at the beginning of the period	7,571	5,455

# C2-3 Borrowings

	2025	2025	2024	2024
	Current	Non-current	Current	Non-current
	\$ '000	\$ '000	\$ '000	\$ '000
Loans – secured	2,457	13,103	1,736	9,897
Other	43	_	_	_
Total borrowings	2,500	13,103	1,736	9,897

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

	2024		Non-cash movements		2025
	Opening Balance \$ '000	Cash flows	Acquisition	Other non-cash movement \$ '000	Closing balance \$ '000
	\$ 000	<b>\$ 000</b>	Ψ 000	Ψ 000	\$ 000
Loans – secured	11,633	3,927	_	_	15,560
Lease liability	1,880	(138)	_	_	1,742
Other	_	43	_	_	43
Total liabilities from financing activities	13,513	3,832	_	_	17,345

	2023		Non-cash movements		2024
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured	13,905	(2,272)	_	_	11,633
Lease liability	1,214	666	_	_	1,880
Total liabilities from financing activities	15,119	(1,606)	_	_	13,513

## (b) Financing arrangements

	2025	2024
	\$ '000	\$ '000
Total facilities		
Total financing facilities available to Council at the reporting date are:		
Bank overdraft facilities	1,000	1,000
Credit cards/purchase cards	200	200
Total financing arrangements	1,200	1,200
Drawn facilities		
Financing facilities drawn down at the reporting date are:		
- Credit cards/purchase cards	45	_
Total drawn financing arrangements	45	_
Undrawn facilities		
Undrawn financing facilities available to Council at the reporting date are:		
- Bank overdraft facilities	1,000	1,000
<ul> <li>Credit cards/purchase cards</li> </ul>	155	150
Total undrawn financing arrangements	1,155	1,150

## C2-3 Borrowings (continued)

#### **Breaches and defaults**

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

#### Security over loans

Loans are secured by the general rating income of Council. Lease liabilities are secured by the underlying leased assets.

#### Covenants

There are no covenants over the loans held by Council.

#### **Bank overdrafts**

The bank overdraft facility is secured by the general rating income of Council. The bank overdraft facility may be drawn at any time and may be terminated by the bank without notice.

## C2-4 Employee benefit provisions

	2025	2025	2024	2024
	Current	Non-current	Current	Non-current
	\$ '000	\$ '000	\$ '000	\$ '000
Annual leave	2,449	_	2,332	_
Long service leave	2,574	243	2,217	209
Total employee benefit provisions	5,023	243	4,549	209
			2025	2024
			2025 \$ '000	
Current employee benefit provisions not expected				2024 \$ '000
Current employee benefit provisions not expected to be settled within the next twelve months				

#### Material accounting policy information

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

#### **Short-term obligations**

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

#### Other long-term employee benefit obligations

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

#### **On-costs**

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

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

#### C2-5 Provisions

	2025	2025	2024	2024
	Current	Non-Current	Current	Non-Current
	\$ '000	\$ '000	\$ '000	\$ '000
Asset remediation/restoration (future works)	_	26,071	_	25,642
Total provisions	_	26,071	_	25,642

#### Movements in provisions

Other provisions

Asset remediation

Total

#### C2-5 Provisions (continued)

	\$ '000	\$ '000
2025		
At beginning of year	25,642	25,642
Unwinding of discount (see Note B3-3)	431	431
Other	(2)	(2)
Total provisions at end of year	26,071	26,071
2024		
At beginning of year	25,528	25,528
Unwinding of discount (see Note B3-3)	114	114
Total provisions at end of year	25,642	25,642

#### Nature and purpose of provisions

The asset remediation provision represents the present value estimate of future costs Council will incur to restore, rehabilitate and reinstate the waste management facility 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.

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.

# D Council structure

## D1 Results by fund

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

## D1-1 Income Statement by fund

General	Water	Sewer
		2025
\$ '000	\$ '000	\$ '000
32,458	1,725	5,104
18,399	7,553	1,903
2,395	1,758	898
801	189	24
9,834	13	29
25,168	1,039	416
266	_	_
2,114	1,095	574
91,435	13,372	8,948
26,426	2,159	1,870
28,991	3,854	1,880
587	66	57
3,355	_	_
59,359	6,079	3,807
32.076	7.293	5,141
	<u> </u>	
		1,695
17,869	4,535	3,446
17,869	4,535	3,446
17,869	4,535	3,446
(7,299)	3,496	3,030
	2025 \$ '000 32,458 18,399 2,395 801 9,834 25,168 266 2,114 91,435 26,426 28,991 587 3,355 59,359 32,076 14,207 17,869 17,869	2025     \$ '000       \$ '000     \$ '000       32,458     1,725       18,399     7,553       2,395     1,758       801     189       9,834     13       25,168     1,039       266     -       2,114     1,095       91,435     13,372       26,426     2,159       28,991     3,854       587     66       3,355     -       59,359     6,079       32,076     7,293       14,207     2,758       17,869     4,535       17,869     4,535       17,869     4,535

# D1-2 Statement of Financial Position by fund

	General 2025 \$ '000	Water 2025 \$ '000	Sewer 2025 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	203	19,776	9,804
Investments	64,525	(22,145)	(10,980)
Receivables	4,497	6,416	2,536
Inventories	1,246	_	_,,,,,
Contract assets and contract cost assets	6,184	_	_
Other	4	(1)	_
Total current assets	76,659	4,046	1,360
Non-current assets			
Investments	463	45,364	22,492
Receivables	731	_	_
Inventories	3,541	_	_
Infrastructure, property, plant and equipment	969,112	124,878	80,049
Right of use assets	1,917		
Total non-current assets	975,764	170,242	102,541
Total assets	1,052,423	174,288	103,901
LIABILITIES Current liabilities	0.420	246	
Payables	9,439	216	_
Contract liabilities	4,346	_	_
Lease liabilities	726	- 0.47	-
Borrowings	1,719	347	434
Employee benefit provision	4,485	257	281
Total current liabilities	20,715	820	715
Non-current liabilities Lease liabilities	1,016	_	_
Borrowings	8,796	1,890	2,417
Employee benefit provision	224	11	8
Provisions	26,071	_	_
Total non-current liabilities	36,107	1,901	2,425
Total liabilities	56,822	2,721	3,140
Net assets	995,601	171,567	100,761
			100,101
EQUITY			
Accumulated surplus	478,396	73,974	56,919
IPPE revaluation surplus	517,205	97,593	43,842
Council equity interest	995,601	171,567	100,761
Total equity	995,601	171,567	100,761

## E Risks and accounting uncertainties

## E1-1 Risks relating to financial instruments held

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

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance team manage the cash and Investments portfolio with the assistance of independent advisors. Council has an investment policy which complies with the S625 of the Act and the Ministerial Investment Order. The policy is regularly reviewed by Council and a monthly investment report is provided to Council setting out the make-up 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 receivables, loans, investments and financial liabilities approximates the carrying amount.

The risks associated with the financial instruments held are:

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

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

#### (a) Market risk – interest rate and price risk

	2025	2024
	\$ '000	\$ '000
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	1,273	1,178
Impact of a 10% movement in price of investments  – Equity / Income Statement	6,872	7,241

#### (b) Credit risk

Council's major receivables comprise rates, annual charges, user charges and fees.

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

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

There are no significant concentrations of credit risk other than Council has significant credit risk exposures in its local area given the nature of Council activities.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance. The balances of receivables that remain within initial trade terms (as detailed in the table) are considered to be of high credit quality.

The maximum exposure to credit risk at the reporting date is the carrying amount of each class of receivable in the financial statements.

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

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

#### Credit risk profile

#### Receivables - rates and annual charges

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

	Not yet overdue \$ '000	Overdue < 5 years \$ '000	Overdue ≥ 5 years \$ '000	Total \$ '000
2025 Gross carrying amount	-	1,631	159	1,790
2024 Gross carrying amount	_	1,190	156	1,346

#### Receivables - non-rates and annual charges and contract assets

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

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

	Not yet overdue	Overdue < 30 days	Overdue 31 - 60 days	Overdue 61 - 90 days	Overdue > 90 days	Total
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
2025						
Gross carrying amount	17,126	507	182	66	816	18,697
Expected loss rate (%)	0.04%	1.40%	11.40%	28.40%	50.40%	2.49%
ECL provision	7	7	21	19	411	465
2024						
Gross carrying amount	2,133	1,165	377	591	1,147	5,413
Expected loss rate (%)	0.04%	1.40%	11.40%	28.40%	50.40%	14.89%
ECL provision	1	16	43	168	578	806

#### (c) Liquidity risk

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

Council manages this risk by monitoring its cash flow requirements and liquidity levels, and by maintaining an adequate cash buffer. Payment terms can be extended, and overdraft facilities drawn upon in extenuating circumstances.

Borrowings are also subject to interest rate risk: the risk that movements in interest rates could adversely affect funding costs. Council manages this risk through diversification of borrowing types, maturities and interest rate structures.

The finance team regularly reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

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

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

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

	Weighted					Total	
	average	Subject	Due	Due	Due	contractual	
	interest	to no	≤ 1	1 - 5	> 5	cash	Carrying
	rate	maturity	Year	Years	Years	outflows	values
	%	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
2025							
Borrowings	2.34%	_	2,155	8,513	4,871	15,539	15,603
Payables	0.00%	1,357	8,149	_	_	9,506	9,655
Total financial liabilities		1,357	10,304	8,513	4,871	25,045	25,258
2024							
Borrowings	3.08%	_	1,740	8,260	1,642	11,642	11,633
Payables	0.00%	1,413	6,360	_	_	7,773	9,062
Total financial liabilities		1,413	8,100	8,260	1,642	19,415	20,695

## E2-1 Fair value measurement

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

- Financial assets
- · Infrastructure, property, plant and equipment

All assets and liabilities measured at fir value are 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 Council 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: Unobservable Inputs for the asset or liability.

The table below shows the assigned level for each asset and liability held at fair value by Council:

	Fair value measurement hierarchy								
			e of latest rehensive valuation		Significant ble inputs		Significant able inputs	Tot	tal
		2025	2024	2025	2024	2025	2024	2025	2024
	Notes	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Recurring fair value measure	ments								
Financial assets									
Financial investments	C1-2								
At fair value through profit or loss		30/06/25	30/06/24	59,067	_	_	_	59,067	_
Infrastructure, property, plant and equipment	C1-6			•				,	
Land – operational		30/06/23	30/06/23	27,848	27,848	_	_	27,848	27,848
Land – community		30/06/23	30/06/23	_	_	24,631	24,631	24,631	24,631
Land under roads		30/06/22	30/06/22	_	_	16	16	16	16
Non depreciable land		00/00/04	00/00/04			2.040	2.943	2.040	2.943
improvements		30/06/21	30/06/21	-	_	3,048	,	3,048	,
Depreciable land improvements		30/06/21	30/06/21	4 450	_	1,412	1,465	1,412	1,465
Buildings		30/06/23	30/06/23	4,450	_	65,600	66,977	70,050	66,977
Other structures		30/06/21	30/06/21	-	_	4,918	5,038	4,918	5,038
Roads		30/06/25	30/06/20	-	_	303,496	255,474	303,496	255,474
Bridges		30/06/25	30/06/20	-	_	65,850	52,711	65,850	52,711
Footpaths		30/06/25	30/06/20	_	_	18,689	15,205	18,689	15,205
Other road assets		30/06/25	30/06/20	_	_	22,851	18,656	22,851	18,656
Bulk earthworks (non deprec.)		30/06/25	30/06/20	_	_	194,440	306,368	194,440	306,368
Stormwater drainage		30/06/25	30/06/20	_	_	154,556	124,987	154,556	124,987
Water supply network		30/06/22	30/06/22	_	_	110,481	110,387	110,481	110,387
Sewerage network		30/06/22	30/06/22	_	_	71,056	65,308	71,056	65,308
Swimming Pools		30/06/23	30/06/23	_	_	4,351	4,366	4,351	4,366
Other open space/recreational assets		30/06/21	30/06/21	_	_	30,341	27,811	30,341	27,811
Art Collection		30/06/23	30/06/23	_	_	427	427	427	427
Tip asset		09/02/25	30/06/24	_	_	5,352	16,686	5,352	16,686
Total infrastructure, property, plant and									

#### Valuation techniques

#### **Financial assets**

Council holds units in TCorpIM Long Term Growth Fund which is comprised of investments in Australian Equities, Developed Market Equities, Emerging Market Equities, High Yield Credit, Differentiated Credit, Australian Nominal Bonds, Core Alternatives, Defensive Alternatives, Opportunistic, Cash, Foreign Currency and other derivatives strategies. Council measures this asset as the market value of the unit price at 30 June. Unit prices for the TCorpIM Long Term Growth Fund are calculated and published daily by TCorp. The unit price fluctuates based on the market value of the Funds' underlying assets. Level 2 inputs are used to measure the fair value of the TCorpIM Long Term Growth Fund. Prices are observable, however, no active market exists for these funds as they are only accessible to government agencies.

## Infrastructure, property, plant and equipment (IPPE)

#### **Operational Land**

The last comprehensive valuation was undertaken in 2023, where the Market Approach was used. The Market Approach (Direct Comparison Approach) was used where there was a principal market which provides observable evidence. Evidence of market value was obtained from the sales evidence of similar or reference assets. The asset was assessed in terms of the factors relevant to a market participant and a value determined after adjusting for the difference in these factors embodied within the asset and the reference assets. Council deemed land valued under both the Market and Cost Approach to be level two of the valuation hierarchy. Outside of comprehensive valuation years, a desktop assessment is performed using appropriate indices, to ensure the carrying values reflect fair values at each year-end.

#### **Community Land**

Council fair values community land in-house using level three inputs based on either the Unimproved Capital Value (UCV) provided by the Valuer General or an average unit rate based on the UCV and allocated by Council against those properties where the Valuer General did not provide a UCV. The last comprehensive valuation undertaken was base dated 1 July 2022. Outside of comprehensive revaluation years, a desktop assessment is performed using appropriate indices (such as those from the NSW Valuer-General), to ensure the carrying values reflect fair values at each year-end.

#### **Land Under Roads**

The last comprehensive valuation of Council's land under roads was completed in 2022. Measurement was based on the unimproved capital value (UCV) provided by the Valuer-General. The 'Englobo' methodology was adopted with a rate per square metre determined through a comparison of surrounding urban and rural land sales. Outside of comprehensive revaluation years, a desktop assessment is performed using appropriate indices (such as those from the NSW Valuer-General), to ensure the carrying values reflect fair values at each year-end. This asset class sits at level three of the valuation hierarchy due to unobservable inputs.

#### **Land Improvements**

The last comprehensive valuation was undertaken in 2021 internally. Land improvements are valued under the cost approach by estimating the depreciated replacement cost. Inputs such as estimated pattern of consumption, residual value, asset condition and useful life required extenstive professional judgement and impact significantly on the final determination of fair value. As such these assets were classified as having been valued using level three valuation inputs. Outside of comprehensive valuation years, a desktop assessment is performed using appropriate indices, to ensure the carrying values reflect fair values at each year-end.

#### **Specialised Buildings**

The last comprehensive valuation was undertaken in 2023. The Cost Approach has been used to value this asset class. This method is based on determining the Replacement Cost of the modern equivalent and then adjusting for the level of consumed obsolescence. This asset class sits at level three of the valuation hierarchy given unobservable inputs. Its value is based on a range of assumptions such as components, unit rates / overall value, consumption scores and valuation profiles. Outside of comprehensive valuation years, a desktop assessment is performed using appropriate indices, to ensure the carrying values reflect fair values at each year-end.

#### Non Specialised Buildings

The last comprehensive valuation was undertaken in 2023. The Market Approach (Direct Comparison Approach) has been used as there is a principal market which provides observable evidence. Evidence of market value was obtained from the sales evidence of similar or reference assets. The asset was assessed in terms of the factors relevant to a market participant and a value determined after adjusting for the difference in these factors embodied within the asset and the reference assets. Level

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two of the valuation hierarchy is apparent as there is observable market evidence. Outside of comprehensive valuation years, a desktop assessment is performed using appropriate indices, to ensure the carrying values reflect fair values at each year-end.

#### **Other Structures**

Council's other structures assets were valued using the 'Cost Approach'. The last comprehensive revaluation was performed in 2021. Using the 'Cost Approach', Council 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. Inputs such as estimated pattern of consumption, residual value, asset condition and useful life 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 three valuation inputs. Outside of comprehensive valuation years, a desktop assessment is performed using appropriate indices, to ensure the carrying values reflect fair values at each year-end.

#### Roads, Bridges, Footpaths and Other Road Assets

This asset class comprises the Road Carriageway, Bus Shelters, Car Parks, Guardrails, Kerb and Guttering, Bridges, Footpaths, and Traffic Facilities. The road carriageway is defined as the trafficable portion of a road, between but not including the kerb and gutter, and would include any paved markers parking places along roadside. Council's Asset Information Management System (AIMS) contains detailed dimensions and specification for all Council roads. Valuations for the road carriageway, comprising surface, pavement and formation were based on calculations carried out in 2025 utilising the in house Asset Management System for detailed pavement information residing in Council's AIMS. Council fair values, road infrastructure assets using, Level 3 inputs at a component level. The 'Cost Approach' is used to value roads by componentising the assets into significant parts and then rolling up these component values to provide an overall road valuation (for each road segment) within Council's Asset System. The level of componentisation adopted by Council is in accordance with AASB 116, OLG Circular 09-09 and the Institute of Public Work Engineers International Infrastructure Management Manual (IIMM) Inputs (such as estimated pattern of consumption, residual value, asset condition and useful life) 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 three valuation inputs. This asset class was comprehensively revalued in 2025. Outside of comprehensive valuation years, a desktop assessment is performed using appropriate indices, to ensure the carrying values reflect fair values at each year-end.

#### **Bulk Earthworks**

Council fair values bulk earthwork using Level 3 inputs. The 'Cost Approach' is used to componentise the assets into significant parts and then roll up these component values to provide an overall road valuation (for each road segment) within Council's Asset System. The level of componentisation adopted by Council is in accordance with AASB 116, OLG Circular 09-09 and the Institute of Public Work Engineers International Infrastructure Management Manual (IIMM) Inputs (such as estimated pattern of consumption, residual value, asset condition and useful life) 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 three valuation inputs. This asset class was comprehensively revalued in 2025. Outside of comprehensive valuation years, a desktop assessment is performed using appropriate indices, to ensure the carrying values reflect fair values at each year-end.

#### **Stormwater Drainage**

Council's Drainage Assets comprises pits, pipes, culverts, open channels, headwalls and various types of water quality devices used to collect, store and remove stormwater. Inputs (such as estimated pattern of consumption, residual value, asset condition and useful life) 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 three valuation inputs. Physical visual inspection is carried out on all stormwater assets except pipes. For stormwater pipes, the Close Circuit Television (CCTV) Inspection approach is utilised for the condition assessment of randomly selected samples. This asset class was comprehensively revalued in 2025. Outside of comprehensive valuation years, a desktop assessment is performed using appropriate indices, to ensure the carrying values reflect fair values at each year-end.

#### **Water Supply Network**

Council's water supply network comprises reservoirs, pumping stations and water pipelines. The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear metres of certain diameter pipes and prices per pit or similar may be supported from market evidence (Level 2) other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. Additionally due to limitations in the historical records of very long lived assets there is uncertainty regarding the actual design, specifications and dimensions of some assets. These assets are indexed each year in line with the NSW Reference Rates Manual as published by the Department of Primary Industries Water. Council's water supply network was comprehensively revalued in 2022. Outside of comprehensive valuation, a desktop assessment is performed using appropriate indices (such as those published in the NSW Reference Rates Manual by DCCEEW), to ensure the carrying values reflect fair values at each year-end.

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#### **Sewerage Network**

Assets within this class comprise treatment works, pumping stations and, sewerage mains. The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear metres of certain diameter pipes and prices per pit or similar may be supported from market evidence (Level 2) other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. Additionally due to limitations in the historical records of very long lived assets there is uncertainty regarding the actual design, specifications and dimensions of some assets. Council's Sewer supply network was comphrensively revalued in 2022. Outside of comprehensive valuation years, a desktop assessment is performed using appropriate indices (such as those published in the NSW Reference Rates Manual by DCCEEW), to ensure the carrying values reflect fair values at each year-end.

#### **Swimming Pools**

The last comprehensive valuation was undertaken in 2023. The Cost Approach has been used to value this asset class. This method is based on determining the Replacement Cost of the modern equivalent and then adjusting for the level of consumed obsolescence. This asset class sits at level three of the valuation hierarchy given unobservable inputs. Its value is based on a range of assumptions such as components, unit rates / overall value, consumption scores and valuation profiles. Outside of comprehensive valuation years, a desktop assessment is performed using appropriate indices, to ensure the carrying values reflect fair values at each year-end.

#### Other Open Space/Recereational Assets

The last valuation was undertaken in 2021. Land improvements are valued under the cost approach by estimating the depreciated replacement cost. Inputs such as estimated pattern of consumption, residual value, asset condition and useful life required extenstive professional judgement and impact significantly on the final determination of fair value. As there is no observable inputs these assets were classified as having been valued using level three valuation inputs. Outside of comprehensive valuation years, a desktop assessment is performed using appropriate indices, to ensure the carrying values reflect fair values at each year-end.

#### **Art Collection**

The last comprehensive revaluation was undertaken in 2023. The Market Approach has been used to value this asset class through the direct comparison approach. Evidence of market value was obtained from the sales evidence of similar or reference assets. The asset was assessed in terms of the factors relevant to a market participant and a value determined after adjusting for the difference in these factors embodied within the asset and the reference assets. Inputs are unobservable hence level three of the valuation heirarchy is apparent. Outside of comprehensive valuation years, a desktop assessment is performed using appropriate indices, to ensure the carrying values reflect fair values at each year-end.

#### Tip asset

Council's Tip Asset was revalued in 2025. The fair value was determined under the income approach and based on remaining capacity using surveys and modelling techniques. This asset sits at level three of the valuation hierarchy due to various unobservable inputs used such as remaining landfill capacity, volume required for landfill capping, compaction rate, income rate, EPA levy, expected future tonnes to be received and landfilled at the site and the discount rate used to calculate net present value.

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

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.

	Fair value 2025 \$ '000	AASB 13 Valuation technique	Unobservable inputs
Infrastructure, propert	tv. plant and e	equipment	
Community Land	24,631	Values obtained from NSW Valuer General and discounted	Average Unit rate based on Unimproved capital value per square metre
Land Under Roads	16	Values obtained from NSW Valuer General and discounted	Average Unit rate based on Unimproved capital value per square metre
Land Improvements	4,460	Cost approach	Components Unit Rates / Overall Value Consumption Scores Valuation Profiles
Specialised Buildings	65,600	Cost approach	Components Unit Rates / Overall Value Consumption Scores Valuation Profiles
Other Structures	4,918	Cost approach	Components Unit Rates / Overall Value Consumption Scores Valuation Profiles
Roads	303,496	Cost approach	Components Unit Rates / Overall Value Consumption Scores Valuation Profiles
Bridges	65,850	Cost approach	Components Unit Rates / Overall Value Consumption Scores Valuation Profiles
Footpaths	18,689	Cost approach	Components Unit Rates / Overall Value Consumption Scores Valuation Profiles
Other Road Assets	22,851	Cost approach	Components Unit Rates / Overall Value Consumption Scores Valuation Profiles
Bulk Earthworks	194,440	Cost approach	Components Unit Rates / Overall Value Consumption Scores Valuation Profiles
Stormwater Drainage	154,556	Cost approach	Components Unit Rates / Overall Value Consumption Scores Valuation Profiles
Water Supply Network	110,481	Cost approach	Components Unit Rates / Overall Value Consumption Scores Valuation Profiles
Sewer Network	71,056	Cost approach	Components Unit Rates / Overall Value Consumption Scores Valuation Profiles

	Fair value 2025 \$ '000	AASB 13 Valuation technique	Unobservable inputs
Swimming Pools	4,351	Cost approach	Components Unit Rates / Overall Value Consumption Scores Valuation Profiles
Other open space/recreational assets	30,341	Cost approach	Current Replacement Cost Remaining useful life of asset Residual Value
Art Collection	427	Market approach	Market value
ip Asset	5,352	Income approach	Unit rates Discount rate Remaining life

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

	IPP&E		
	2025	2024	
	\$ '000	\$ '000	
Opening balance	1,103,290	1,033,945	
Total gains or losses for the period			
Recognised in other comprehensive income – revaluation surplus	(16,753)	54,288	
Other movements			
Purchases	20,059	32,050	
Sales	(1,557)	(2,293)	
Depreciation and impairment	(16,863)	(14,700)	
Other movement	(6,661)	_	
Closing balance	1,081,515	1,103,290	

There were some transfers from Level 3 valuation hierarchy to Level 2.

• these included Buildings with a Market Value.

## 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

#### LIABILITIES NOT RECOGNISED

#### 1. Guarantees

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

Council is party to an Industry Defined Benefit Plan. Following the 1 March 2025 merger of Local Government Super (LGS) and Local Authorities Superannuation Fund (known as Vision Super), Councils' defined benefit obligations have transferred to the Active Super Defined Benefit Division of Vision Super. The defined benefit plan has been deemed to be a 'multi-employer fund' for purposes of AASB 119 *Employee Benefits* for the following reasons:

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

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

Description of the funding arrangements

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

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

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

<sup>\*</sup> 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 Superannuation Guarantee 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 past service contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

Description of agreed allocation of a deficit or surplus

## E3-1 Contingencies (continued)

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

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

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and Vision Super and recognised as an expense for the year ending 30 June 2025 was \$154,025.92.

Council's expected contribution to the plan for the next annual reporting period is \$48,777.92. This includes Past Service Liability credit of \$3,705.16 and regular contributions credit of \$20,874.48.

In respect of Councils' share of funding surplus or deficit, Mercer has advised 0.27% can be attributed to Council. This is based on the last formal valuation of the Fund undertaken by the Fund Actuary, Richard Boyfield FIAA as at 30 June 2024.

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

Defined Benefit reserves only *	\$millions	Asset Coverage
Assets	2,197.6	
Past Service Liabilities	2,092.0	105.0%
Vested Benefits	2,130.4	103.2%

<sup>\*</sup> excluding other accumulation accounts and reserves in both assets and liabilities.

The key economic 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. The estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Fund's 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.

continued on next page ... Page 53 of 74

## E3-1 Contingencies (continued)

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

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

#### (iv) Other guarantees

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

#### 2. Other liabilities

#### (i) Third party claims

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

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

#### **ASSETS NOT RECOGNISED**

#### (i) Land under roads

As permitted under AASB 1051, Council has elected not to bring to account land under roads that it owned or controlled up to and including 30 June 2008.

#### (ii) Infringement notices/fines

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

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

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

#### (iii) Legal matters

Council has an ongoing legal matter that is before the Courts where at the current time the outcome and costs are unknown, however, there may be a contingent asset in the future.

# F People and relationships

## F1 Related party disclosures

## F1-1 Key management personnel (KMP)

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

	2025	2024
	\$ '000	\$ '000
Compensation:		
Short-term benefits	2,755	3,629
Post-employment benefits	345	403
Other long-term benefits	27	27
Total	3,127	4,059

## Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of KMP using Council services (e.g. access to library or Council swimming pool) will not be disclosed.

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

	2025	2024
	\$ '000	\$ '000
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Councillors' fees	249	217
Mayoral fee	49	47
Councillors' expenses (including Mayor)	151	179
Total	449	443

## F1-3 Other related parties

		Transactions during the year	Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
	Ref	\$ '000	\$ '000		\$ '000	\$ '000
2025						
Legal Services Pty Ltd – legal services 1	3702	46	_	7 day account	_	_
Local Government Training Institute – training services		_	_	7 day account	-	-
Hunter Resource Recovery – kerbside recycling service	3763	901	_	7 day account	-	_
Hunter Joint Organisation	11411	73	-	7 day account	-	_
2024						
Legal Services Pty Ltd – legal services 1	3702	78	_	7 day account	_	_
Local Government Training Institute – training services		_	_	7 day account	_	_
Hunter Council Inc. – training services 1	3760	_	_	7 day account	_	_
Hunter Resource Recovery – kerbside recycling service	3763	909	_	7 day account	_	_
Hunter Joint Organisation	11411	67	_	7 day account	_	_

The Hunter Joint Organisation group entities include:

- Hunter Joint Organisation is a statutory body under the Local Government Act 1993 (NSW), established in 2018 to identify, advocate for and collaborate on regional strategic priorities for the Hunter.
- Hunter Councils Incorporated is an incorporated association under the Associations Incorporation Act 2009 (NSW) that holds property assets for the Hunter Joint Organisation group
- Arrow Collaborative Services Limited (formerly Strategic Services Australia Limited), Council has an interest in Arrow Collaborative Services Limited, along with other member councils. The activities of the organisation are not controlled by any one Council. Arrow Collaborative Services has been established to improve the quality and efficiency of local government services through the Hunter.

#### **Hunter Resource Recovery**

Hunter Resource Recovery Pty Ltd (HRR) is the contract manager of kerbside collection, sorting and marketing of dry recyclables for Council. Singleton, Maitland, Cessnock and Lake Macquarie City Councils jointly own and operate the service.

(1) Arrow Collaborative Services Ltd

# F2 Other relationships

# F2-1 Audit fees

	2025 \$ '000	2024 \$ '000
Audit and other assurance services: Auditors of Council - NSW Auditor-Ge	neral:	
Audit of financial statements	114	169
Total fees paid or payable to the Auditor-General	114	169

# G Other matters

# G1-1 Statement of Cash Flows information

(a) Reconciliation of Operating Result		
	2025	2024
	\$ '000	\$ '000
December 18 of the control of the co		
Reconciliation of net operating result to cash provided from operating activities	25,850	26,136
Add / (less) non-cash items:	23,030	20,130
Depreciation and amortisation	18,660	15,927
(Gain) / loss on disposal of assets	(266)	1,516
Non-cash capital grants and contributions	(2,382)	(7,029)
Losses/(gains) recognised on fair value re-measurements through the P&L:	(2,302)	(1,029)
- Investments classified as 'at fair value' or 'held for trading'	(3,109)	(802)
Unwinding of discount rates on reinstatement provisions <sup>1</sup>	431	114
Onwinding of discount rates on remotationent provisions	401	114
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(3,214)	(2,432)
Increase / (decrease) in provision for impairment of receivables	7	41
(Increase) / decrease of inventories	(7)	(20)
(Increase) / decrease of contract asset	(6,184)	_
Increase / (decrease) in payables	1,327	1,643
Increase / (decrease) in accrued interest payable	83	62
Increase / (decrease) in other accrued expenses payable	(856)	(1,350)
Increase / (decrease) in other liabilities	39	1,731
Increase / (decrease) in contract liabilities	(4,486)	(1,632)
Increase / (decrease) in employee benefit provision	508	(488)
Increase / (decrease) in other provisions	(2)	_
Net cash flows from operating activities	26,399	33,417
(b) Non-cash investing and financing activities		
(a) Itali additintodding did inidilang daditida		
Developer contributions 'in kind'	2,382	7,029
Total non-cash investing and financing activities	2,382	7,029

11,967

8,435

## G2-1 Commitments

## Capital commitments (exclusive of GST)

Capital communicities (exclusive of COT)		
	2025	2024
	\$ '000	\$ '000
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Buildings	515	190
Plant and equipment	240	775
Sewerage Assets	1,793	4,094
Water Assets	1,470	2,511
Roads and Bridges	5,732	400
Other Structures	1,954	103
Waste Facility	263	362

#### **Details of capital commitments**

Commitments reported above include the following material commitments:

- · Kelso Street sewer rising main replacement
- Water main pipes renewal
- · Rixs Creek Reservoir Refurbishment
- · Road resealling

**Total commitments** 

- · Falbrook Road widening
- · Box Gap Road rehabilitation
- · Kilfoyles Creek bridge replacement
- Brunners Bridge replacement
- Boundary and Gibb Street drainage pipe renewal
- · Gym & Swim splash pad, mechanical upgrades and amenities
- · Alroy Oval amenities upgrade
- · Village Amenity Project
- · Waste management master plan
- · Hino 300 Series plant replacement

## G3-1 Events occurring after the reporting date

Council is not aware of any significant events occurring after the reporting date that are not disclosed.

## G4 Statement of developer contributions

## G4-1 Summary of developer contributions

	Opening	Opening Contributions received during the year			Opening Contributions received during the year Interest and					Held as	Cumulative balance of internal
	balance at 1 July 2024	Cash	Non-cash Land	Non-cash Other	investment income earned	Amounts expended	Internal borrowings	restricted asset at 30 June 2025	borrowings (to)/from		
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000		
Drainage	6	_	_	_	1	_	_	7	_		
Roads	747	378	_	_	73	_	_	1,198	_		
Parking	1,170	252	_	_	86	(140)	_	1,368	_		
Open space	78	235	_	_	17	_	_	330	_		
Community facilities	1,088	59	_	_	74	_	_	1,221	_		
Bushfire facilities	1,548	201	-	-	113	-	_	1,862	-		
Waste facilities	59	-	-	-	3	-	_	62	-		
Plan Administration	108	26	-	-	6	(43)	_	97	-		
S7.11 contributions – under a plan	4,804	1,151	-	-	373	(183)	-	6,145	-		
Total S7.11 and S7.12 revenue under plans	4,804	1,151	-	-	373	(183)	_	6,145	-		
S7.11 not under plans	9	_	_	2,382	1	_	_	10	_		
S64 contributions	16,682	1,406	_	_	1,168	_	_	19,256	-		
Total contributions	21,495	2,557	_	2,382	1,542	(183)	_	25,411	_		

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

	Opening	Contributions received during the year		Opening Contributions received during the year Interest and				Cumulative balance of internal	
	balance at	Cash	Non-cash Land	Non-cash	investment	Amounts	Internal	restricted	borrowings
	1 July 2024 \$ '000	\$ '000	\$ '000	Other \$ '000	income earned \$ '000	expended \$ '000	borrowings \$ '000	asset at 30 June 2025 \$ '000	(to)/from \$ '000
S7.11 contributions –	under a plan								
Contribution Plan - No. 1									
Drainage	6	-	-	_	1	-	-	7	-
Roads	15	24	-	_	3	-	-	42	-
Parking	13	-	-	_	1	-	-	14	-
Open space	50	-	-	_	3	-	-	53	-
Community facilities	417	8	-	_	27	-	-	452	-
Plan Administration	11	1	-	_	1	(3)	_	10	-
Total	512	33	_	_	36	(3)		578	_
Singleton Development Contrib	outions Plan 2005								
Community facilities	33	-	-	_	2	-	-	35	-
Waste facilities	39	-	-	_	2	-	_	41	-
Plan Administration	2	-	-	_	_	(1)	_	1	_
Total	74	_	_	_	4	(1)	_	77	_
Singleton Development Contrib	outions Plan 2008								
Roads	732	354	-	_	70	-	-	1,156	-
Parking	1,157	252	-	_	85	(140)	-	1,354	-
Open space	28	235	-	-	14	-	-	277	-
Community facilities	638	51	-	_	45	-	_	734	-
Bushfire facilities	1,548	201	-	_	113	-	_	1,862	-
Waste facilities	20	-	-	_	1	-	-	21	-
Plan Administration	95	25	-	_	5	(39)	_	86	
Total	4,218	1,118		_	333	(179)		5,490	
G4-3 Contribution	ne not under plan	e							
G4-5 Continuution	ns not under plan	3							
S7.11 CONTRIBUTIONS - NOT	UNDER A PLAN								
Drainage	-	-	-	281	-	-	-	-	-
Roads	-	-	-	1,992	-	-	-	-	-
Traffic facilities	_	-	-	109	<del>-</del>	-	-	-	-
Community facilities	9		-		1			10	
Total	9	_	_	2,382	1	_	_	10	_

## End of the audited financial statements



#### INDEPENDENT AUDITOR'S REPORT

#### Report on the general purpose financial statements

#### Singleton Council

To the Councillors of Singleton Council

#### **Opinion**

I have audited the accompanying financial statements of Singleton Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2025, the Statement of Financial Position as at 30 June 2025, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information.

#### In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the Local Government Act 1993, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
  - have been prepared, in all material respects, in accordance with the requirements of the Division
  - are, in all material respects, consistent with the Council's accounting records
  - present fairly, in all material respects, the financial position of the Council as at
     30 June 2025, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

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

#### **Basis for Opinion**

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

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

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

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

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

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

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

#### **Other Information**

The Council's annual report for the year ended 30 June 2025 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

#### The Councillors' Responsibilities for the Financial Statements

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

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

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to:

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

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

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: <a href="www.auasb.gov.au/auditors\_responsibilities/ar4.pdf">www.auasb.gov.au/auditors\_responsibilities/ar4.pdf</a>. The description forms part of my auditor's report.

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

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B4-1 'Material budget variations'
- on the Special Schedules. A separate opinion has been provided on Special Schedule Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.

Cassie Malone

Director, Financial Audit

faulu

Delegate of the Auditor-General for New South Wales

28 October 2025

**SYDNEY** 



Cr Sue Moore Mayor Singleton Council PO BOX 314 SINGLETON NSW 2330

Contact: Cassie Malone
Phone no: 02 9275 7388

Our ref: R008-1981756498-5410

28 October 2025

Dear Mayor

# Report on the Conduct of the Audit for the year ended 30 June 2025 Singleton Council

I have audited the general purpose financial statements (GPFS) of Singleton 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	39.3	36.9	6.3
Grants and contributions provided for operating purposes revenue	9.9	15.3	(35.4)
Grants and contributions provided for capital purposes revenue	26.6	22.7	17.1
Operating result from continuing operations	25.9	26.1	(1.1)
Net Operating result for the year before grants and contributions provided for capital purposes	(0.8)	3.4	(123)

## Operating result from continuing operations

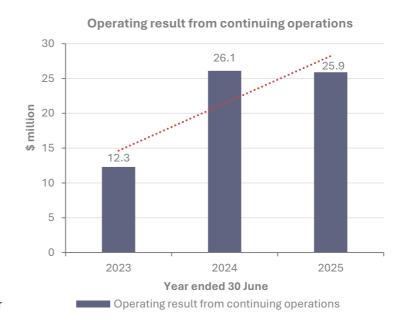
This graph shows the operating result from continuing operations for the current and prior two financial years.

Council's operating result from continuing operations for the year was \$0.2 million lower than the 2023–24 result.

#### In 2024-25:

- depreciation, amortisation and impairment of non-financial assets expense (\$18.7 million) increased by \$2.7 million (17.2 per cent) mainly due to asset additions and increases to the fair values of Council's assets.
- materials and services
   expenditure (\$34.7 million),
   increased by \$4.6 million (15.4 per
   cent), mainly due to higher costs
   for raw materials and
   consumables, and programs of
   work for natural disaster clean-up
   and repairs across the local
   government area.

The net operating result for the year before grants and contributions



provided for capital purposes was a deficit of \$0.8 million. Refer to 'Grants and contributions revenue' below for details.

#### Income

#### Council revenue

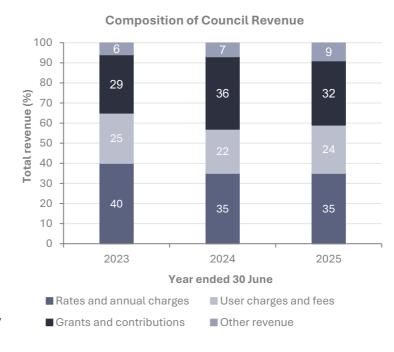
Council's revenue recognised for the current and prior two financial years.

Council revenue (\$113.4 million)

This graph shows the composition of

Council revenue (\$113.4 million) increased by \$7.9 million (7.5 per cent) in 2024–25 due to:

- rates and annual charges revenue (\$39.3 million) which increased by \$2.3 million (6.3 per cent), mainly due to:
  - rate peg increase of 5.7 per cent
  - increases in annual charges levied for sewer services and domestic waste management services
- user charges and fees revenue (\$27.9 million) which increased by \$5.0 million (21.9 per cent), mainly due to:
  - higher levels of activity for tipping fees relating to higher waste volumes received at the landfill, largely due to clean-up activities following natural disasters
  - increased activity under the 'Road Maintenance Council Contract' with Transport for NSW
- grants and contributions revenue (\$36.5 million) which decreased by \$1.5 million (3.9 per cent) – see additional details below.

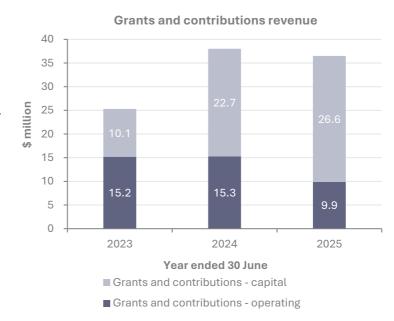


#### **Grants and contributions revenue**

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

Grants and contributions revenue (\$36.5 million) decreased by \$1.5 million (4.0 per cent) in 2024–25 mainly due to:

- decrease of \$2.3 million of grants recognised for Transport (other roads and bridges funding) due to reduced activity on major road projects
- increase of \$4.2 million of grants recognised for transport infrastructure under the Transport for NSW 'Betterment Program' to improve the resilience of infrastructure in the local government area for natural disasters
- receiving 50 per cent of the financial assistance grants for 2025-26 in advance (85 per cent for 2024-25).



#### **CASH FLOWS**

#### Statement of cash flows

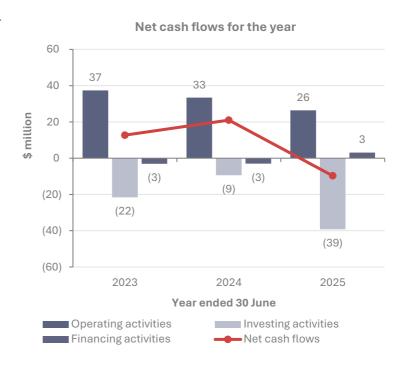
The Statement of Cash Flows details the Council's inflows and outflows of cash over a specific period. It helps in assessing the Council's ability to generate cash to fund its operations, pay off debts, and support future projects. It also aids in identifying any pressures or issues in the Council operating 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 \$9.6 million (positive \$21.0 million in 2023-24).

In 2024-25 the net cashflows:

- from operating activities
   decreased by \$7.0 million, mainly
   due to increased payments for
   materials and services driven by
   higher costs for raw materials and
   consumables, and programs of
   work for natural disaster clean-up
   and repairs across the local
   government area
- used in investing activities increased by \$29.8 million, mainly due to higher levels of IPPE purchases and investments in term deposits
- from financing activities increased by \$6.1 million, mainly due the drawing down of a \$5.7 million loan during the year.



#### **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

Percentage of Commentary 2024 total cash and investments

2025

	\$m	\$m	%
Total cash, cash equivalents and investments	129.5	133.1	
Restricted and allocated cash, cash equivalents and investments:			
External restrictions	86.8	91.5	67.0
Internal allocations	42.3	41.4	33.0

2025

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.

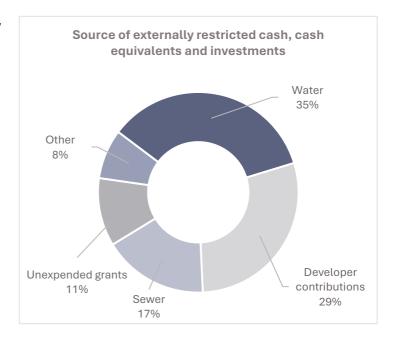
Internal allocations are determined by council policies or decisions, which are subject to change.

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 \$25.4 million which increased by \$3.9 million mainly due to higher levels of development activity in the local government area
- unexpended grants of \$9.3 million which decreased by \$5.9 million mainly due to the utilisation of funds
- sewer charges of \$14.5 million which decreased by \$2.6 million mainly due to higher levels of capital spending
- water charges of \$30.3 million, which remained consistent with last year.

Other externally restricted cash, cash equivalents comprise domestic waste management charges (\$5.4 million), and other restrictions (\$1.6 million), which remained consistent with last year.

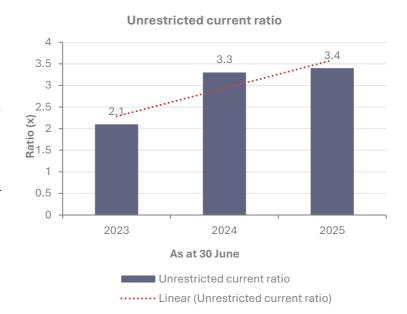


#### **Council liquidity**

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 7 months for regional councils.

The 2024-25 ratio was impacted by higher levels of general expenditure (and lower levels of cash and investments) compared to previous years.

#### Available cash to cover expenses



Months of expenses met by available cash, cash equivalents and investments

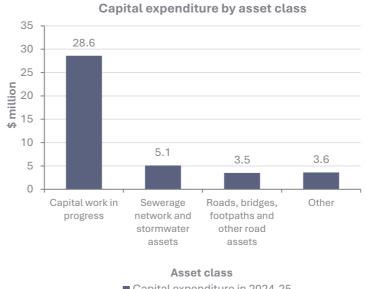
······ Linear (Months of expenses met by available cash, cash equivalents and investments)

#### Infrastructure, property, plant and equipment

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

Council renewed \$8.8 million of infrastructure, property, plant and equipment during the 2024-25 financial year, and a further \$32.0 million was spent on new assets. These were mainly for road infrastructure and sewerage network assets.

Included in the above is \$2.4 million of stormwater drainage, road and footpath assets which were contributed to the Council for no consideration.



■ Capital expenditure in 2024-25

#### **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.

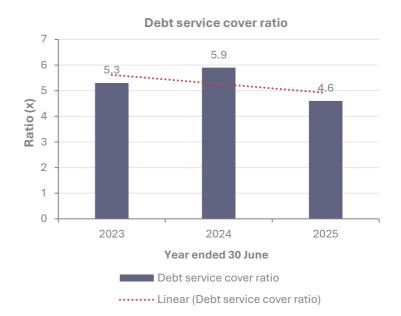
Debt	2025	2024	Commentary
	\$'000	\$'000	
Loans	15,603	11,633	A \$5.7 million loan was drawn down during 2024-25.
Approved overdraft facility	1,000	1,000	
Amount drawn down	-	=	
Credit card facility	200	200	
Amount drawn down	(45)	(50)	

#### **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 2024-25 ratio was impacted by the drawing down of a \$5.7 million loan during the year to fund the capital works program.



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Cassie Malone Director, Financial Audit

Delegate of the Auditor-General for New South Wales





# Special Purpose Financial Statements for the year ended 30 June 2025

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### Special Purpose Financial Statements

for the year ended 30 June 2025

### Statement by Councillors and Management

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

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

- NSW Government Policy Statement, Application of National Competition Policy to Local Government, June 1996
- Division of Local Government Guidelines, Pricing and Costing for Council Businesses: A Guide to Competitive Neutrality, July 1997
- The Local Government Code of Accounting Practice and Financial Reporting 2024/25
- 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 21 October 2025.

Sue Moore

Mayor

Justin Fitzpatrick-Barr

General Manager

Sue George

Deputy Mayor

Kelly McGowan

Responsible Accounting Officer

# Income Statement of Water Supply Business Activity

for the year ended 30 June 2025

	2025	2024
	\$ '000	\$ '000
Income from continuing operations		
Access charges	1,725	1,624
User charges	7,553	8,312
Interest and investment income	1,758	1,843
Grants and contributions provided for operating purposes	13	4
Net gain from the disposal of assets	-	31
Other income	1,284	2
Total income from continuing operations	12,333	11,816
Expenses from continuing operations		
Employee benefits and on-costs	2,159	1,807
Borrowing costs	66	76
Materials and services	3,854	3,926
Depreciation, amortisation and impairment	2,758	2,759
Total expenses from continuing operations	8,837	8,568
Surplus (deficit) from continuing operations before capital amounts	3,496	3,248
Grants and contributions provided for capital purposes	1,039	98
Surplus (deficit) from continuing operations after capital amounts	4,535	3,346
Surplus (deficit) from all operations before tax	4,535	3,346
Surplus (deficit) after tax	3,661	2,534
Plus opening accumulated surplus	69,658	66,312
Plus adjustments for amounts unpaid:  - Corporate taxation equivalent	874	812
Less:  - Surplus dividend paid	(219)	_
Closing accumulated surplus	73,974	69,658
Return on capital %	2.9%	2.7%
Subsidy from Council	1,633	1,910
Calculation of dividend payable:		
Surplus (deficit) after tax	3,661	2,534
Less: capital grants and contributions (excluding developer contributions)	(1,039)	58
Surplus for dividend calculation purposes	2,622	2,592
Potential dividend calculated from surplus	1,311	1,296

# Income Statement of sewerage business activity

for the year ended 30 June 2025

	2025	2024
	\$ '000	\$ '000
Income from continuing operations		
Access charges	5,104	4,688
User charges	1,667	1,601
Liquid trade waste charges	236	221
Interest and investment income	898	1,105
Grants and contributions provided for operating purposes	29	27
Net gain from the disposal of assets	-	48
Other income	598	97
Total income from continuing operations	8,532	7,787
Expenses from continuing operations		
Employee benefits and on-costs	1,870	1,566
Borrowing costs	57	71
Materials and services	1,879	1,715
Depreciation, amortisation and impairment	1,695	1,648
Total expenses from continuing operations	5,501	5,000
Surplus (deficit) from continuing operations before capital amounts	3,031	2,787
Grants and contributions provided for capital purposes	416	203
Surplus (deficit) from continuing operations after capital amounts	3,447	2,990
Surplus (deficit) from all operations before tax	3,447	2,990
Surplus (deficit) after tax	2,689	2,293
Plus opening accumulated surplus	53,658	50,668
Plus adjustments for amounts unpaid:  – Corporate taxation equivalent	758	697
Less:		
– Surplus dividend paid	(186)	_
Closing accumulated surplus	56,919	53,658
Return on capital %	3.9%	3.8%
Subsidy from Council	242	372
Calculation of dividend payable:		
Surplus (deficit) after tax	2,689	2,293
Less: capital grants and contributions (excluding developer contributions)	(416)	(68)
Surplus for dividend calculation purposes	2,273	2,225
Potential dividend calculated from surplus	1,137	1,113

# Statement of Financial Position of water supply business activity

as at 30 June 2025

	2025	2024
	\$ '000	\$ '000
ASSETS		
Current assets		
Cash and cash equivalents	9,888	_
Investments	10,424	16,348
Receivables	6,416	4,774
Total current assets	26,728	21,122
Non-current assets		
Investments	22,682	24,892
Infrastructure, property, plant and equipment	124,878	121,710
Total non-current assets	147,560	146,602
Total assets	174,288	167,724
LIABILITIES Current liabilities		
Payables	216	524
Borrowings	347	297
Employee benefit provisions	257	221
Total current liabilities	820	1,042
Non-current liabilities		
Borrowings	1,890	2,244
Employee benefit provisions	11	8
Total non-current liabilities	1,901	2,252
Total liabilities	2,721	3,294
Net assets	171,567	164,430
EQUITY		
Accumulated surplus	73,974	69,658
IPPE revaluation surplus	97,593	94,772
Total equity	171,567	164,430

# Statement of Financial Position of sewerage business activity

as at 30 June 2025

	2025	2024
	\$ '000	\$ '000
ASSETS		
Current assets		
Cash and cash equivalents	4,901	_
Investments	5,169	9,167
Receivables	2,536	1,500
Total current assets	12,606	10,667
Non-current assets		
Investments	11,246	13,958
Infrastructure, property, plant and equipment	80,049	75,126
Total non-current assets	91,295	89,084
Total assets	103,901	99,751
LIABILITIES		
Current liabilities		
Payables	_	367
Borrowings	434	377
Employee benefit provisions	281	221
Total current liabilities	715	965
Non-current liabilities		
Borrowings	2,417	2,887
Employee benefit provisions	8	8
Total non-current liabilities	2,425	2,895
Total liabilities	3,140	3,860
Net assets	100,761	95,891
EQUITY		
Accumulated surplus	56,919	53,658
IPPE revaluation surplus	43,842	42,233
Total equity	100,761	95,891

### 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 Supplies

Provision of water for the communities of Singleton, Mount Thorley, Broke and Jerrys Plains.

#### b. Sewerage Services

Provision of sewerage treatment and disposal for the community of Singleton.

#### **Taxation equivalent charges**

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs. However, where Council does not pay some taxes, which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in special purpose finanncial statements. For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

#### Notional rate applied (%)

Corporate income tax rate - 25% (23/24 25%)

<u>Land tax</u> – 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 \$5,925,000 a premium marginal rate of 2.0% applies.

In accordance with DCCEEW's regulatory and assurance framework, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

continued on next page ... Page 8 of 12

#### Note – Material accounting policy information (continued)

The payment of taxation equivalent charges, referred to in the regulatory and assurance framework as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act.

Achievement of substantial compliance to DCCEEW's regulatory and assurance framework is not a prerequisite for the payment of the tax equivalent charges; however the payment must not exceed \$3 per assessment.

#### Income tax

An income tax equivalent has been applied on the profits of the business activities. Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested. Accordingly, the return on capital invested is set at a pre-tax level – gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the relevant corporate income tax rate.

Income tax is only applied where a gain from ordinary activities before capital amounts has been achieved. Since the taxation equivalent is notional – that is, it is payable to the 'Council' as the owner of business operations – it represents an internal payment and has no effect on the operations of the Council.

Accordingly, there is no need for disclosure of internal charges in the SPFS. The rate applied of 25% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

#### Local government rates and charges

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

#### Loan and debt guarantee fees

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

#### (i) Subsidies

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

#### (ii) Return on investments (rate of return)

The NCP policy statement requires that councils with Category 1 businesses 'would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field'. Funds are subsequently available for meeting commitments or financing future investment strategies. The rate of return is disclosed for each of Council's business activities on the Income Statement.

#### (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 multiplied by \$30 (less the payment for tax equivalent charges, 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.



#### INDEPENDENT AUDITOR'S REPORT

#### Report on the special purpose financial statements

#### **Singleton Council**

To the Councillors of Singleton Council

#### **Opinion**

I have audited the accompanying special purpose financial statements (the financial statements) of Singleton Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2025, the Statement of Financial Position of each Declared Business Activity as at 30 June 2025 and the Material accounting policy information note.

The Declared Business Activities of the Council are:

- water supply
- sewerage.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2025, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Material accounting policy information note and the Local Government Code of Accounting Practice and Financial Reporting 2024–25 (LG Code).

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

#### **Basis for Opinion**

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

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

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

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

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

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

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

#### **Emphasis of Matter - Basis of Accounting**

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

#### Other Information

The Council's annual report for the year ended 30 June 2025 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

#### The Councillors' Responsibilities for the Financial Statements

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

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

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to:

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

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

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: <a href="www.auasb.gov.au/auditors\_responsibilities/ar4.pdf">www.auasb.gov.au/auditors\_responsibilities/ar4.pdf</a>. The description forms part of my auditor's report.

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

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

Cassie Malone

Director, Financial Audit

faulu

Delegate of the Auditor-General for New South Wales

28 October 2025

**SYDNEY** 





Special Schedules for the year ended 30 June 2025

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### Permissible income for general rates

		Calculation	Calculation
	N	2024/25 \$ '000	2025/26
	Notes	\$ 000	\$ '000
Notional general income calculation <sup>1</sup>			
Last year notional general income yield	а	25,230	26,730
Plus or minus adjustments <sup>2</sup>	b	59	113
Notional general income	c = a + b	25,289	26,843
Permissible income calculation			
Percentage increase	d	5.70%	4.30%
Plus percentage increase amount <sup>3</sup>	$f = d \times (c + e)$	1,441	1,154
Sub-total	g = (c + e + f)	26,730	27,997
Plus (or minus) last year's carry forward total	h	4	21
Less valuation objections claimed in the previous year	i	_	(17)
Sub-total	j = (h + i)	4	4
Total permissible income	o = k + n	26,734	28,001
Less notional general income yield	1	26,730	28,001
Catch-up or (excess) result	m = k - l	4	_
Plus income lost due to valuation objections claimed <sup>4</sup>	n	17	1
Less unused catch-up greater than 10 years <sup>5</sup>	0		_
Carry forward to next year <sup>6</sup>	p = m + n + o	21	1

#### **Notes**

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (3) The 'percentage increase' is inclusive of the rate-peg percentage, and/or special variation and/or Crown land adjustment (where applicable).
- (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.
- (5) Unused catch-up amounts or the rate peg balance amounts will be deducted if they are not caught up within ten years. These amounts can be adjusted for when setting the rates in a future 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.



#### INDEPENDENT AUDITOR'S REPORT

#### Special Schedule - Permissible income for general rates

#### **Singleton Council**

To the Councillors of Singleton Council

#### **Opinion**

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Singleton Council (the Council) for the year ending 30 June 2026.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2024–25 (LG Code) and is in accordance with the books and records of the Council.

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

#### **Basis for Opinion**

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

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

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

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

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

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

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

#### **Emphasis of Matter - Basis of Accounting**

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

#### Other Information

The Council's annual report for the year ended 30 June 2025 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2025.

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

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

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

I have nothing to report in this regard.

#### The Councillors' Responsibilities for the Schedule

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

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

#### Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

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

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

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: <a href="https://www.auasb.gov.au/auditors\_responsibilities/ar8.pdf">www.auasb.gov.au/auditors\_responsibilities/ar8.pdf</a>. The description forms part of my auditor's report.

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

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

Cassie Malone

Director, Financial Audit

Paulu

Delegate of the Auditor-General for New South Wales

28 October 2025 SYDNEY

# Report on infrastructure assets as at 30 June 2025

Asset Class	Asset Category	Estimated cost to bring assets	agreed level of service set by	2024/25 Required maintenance <sup>a</sup>	2024/25 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets		ition as a eplaceme	•	_
Asset Class	Asset Gategory	\$ '000	\$ '000		\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Buildings	4,347	2,174	1,756	2,426	70,049	96,231	22.0%	37.0%	35.0%	6.0%	0.0%
	Sub-total	4,347	2,174	1,756	2,426	70,049	96,231	22.0%	37.0%	35.0%	6.0%	0.0%
Other structure	Other structures	190	95	120	3,425	4.918	9.175	29.0%	29.0%	19.0%	4.0%	19.0%
	Sub-total	190	95	120	3,425	4,918	9,175	29.0%	29.0%	19.0%	4.0%	19.0%
Roads	Sealed roads	14,143	7,072	5,884	6,254	289,748	468,718	11.0%	32.0%	53.0%	4.0%	0.0%
	Unsealed roads	3,307	1,653	278	2,115	13,748	19,891	8.0%	54.0%	30.0%	6.0%	2.0%
	Bridges	2,598	1,299	773	426	65,850	88,049	24.0%	45.0%	24.0%	7.0%	0.0%
	Footpaths	775	387	239	604	18,689	22,209	65.0%	21.0%	8.0%	3.0%	3.0%
	Other road assets (incl. bulk earth works)	927	464	234	995	217,291	222,367	70.0%	22.0%	5.0%	3.0%	0.0%
	Sub-total	21,750	10,875	7,408	10,394	605,326	821,234	29.8%	30.9%	35.1%	4.1%	0.1%
Water supply	Water supply network	4,388	4,388	1,566	1,917	110,481	199,273	8.0%	61.0%	24.0%	3.0%	4.0%
network	Sub-total	4,388	4,388	1,566	1,917	110,481	199,273	8.0%	61.0%	24.0%	3.0%	4.0%
Sewerage	Sewerage network	3,085	3,085	1,027	690	71,056	118,213	22.0%	43.0%	30.0%	3.0%	2.0%
network	Sub-total	3,085	3,085	1,027	690	71,056	118,213	22.0%	43.0%	30.0%	3.0%	2.0%
Stormwater	Stormwater drainage	4,653	2,326	790	1,285	154,556	192,720	58.0%	22.0%	14.0%	1.0%	5.0%
drainage	Sub-total	4,653	2,326	790	1,285	154,556	192,720	58.0%	22.0%	14.0%	1.0%	5.0%

continued on next page ... Page 7 of 11

### Report on infrastructure assets as at 30 June 2025 (continued)

Asset Class	to bring		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		ition as a eplacem		-
		\$ '000 \$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5	
Open space / recreational	Swimming pools Other Open Space/Recreational	2,946	1,473	317	4,232	4,351	6,136	0.0%	29.0%	43.0%	28.0%	0.0%
assets	Assets	1,064	532	4,438	3,608	30,341	57,491	50.0%	32.0%	12.0%	2.0%	4.0%
	Sub-total	4,010	2,005	4,755	7,840	34,692	63,627	45.2%	31.7%	15.0%	4.5%	3.6%
	Total – all assets	42,423	24,948	17,422	27,977	1,051,078	1,500,473	30.0%	35.1%	29.6%	3.6%	1.7%

<sup>(</sup>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

Excellent/very good
 Good
 No work required (normal maintenance)
 Only minor maintenance work required

3 Satisfactory Maintenance work required

4 Poor Renewal required

5 Very poor Urgent renewal/upgrading required

### Report on infrastructure assets as at 30 June 2025

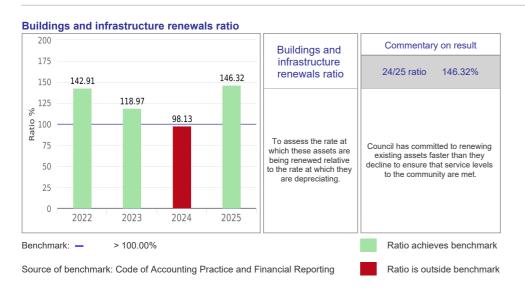
### Infrastructure asset performance indicators (consolidated) \*

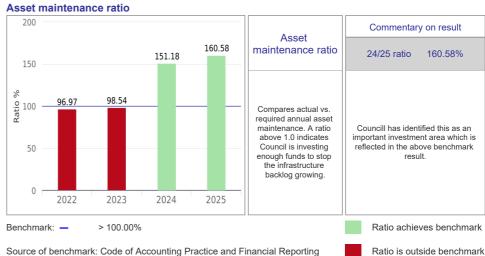
	Amounts	Indicator			Benchmark	
	2025	2025	2024	2023	2022	
	\$ '000					
Buildings and infrastructure renewals	ratio					
Asset renewals 1	24,913					
Depreciation, amortisation and impairment	17,026	146.32%	98.13%	118.97%	142.91%	> 100.00%
Infrastructure backlog ratio Estimated cost to bring assets to a satisfactory standard Net carrying amount of infrastructure assets	42,423 1,106,921	3.83%	4.11%	4.41%	1.91%	< 2.00%
Asset maintenance ratio Actual asset maintenance Required asset maintenance	27,977 17,422	160.58%	151.18%	98.54%	96.97%	> 100.00%
Cost to bring assets to agreed service Estimated cost to bring assets to an agreed service level set by Council Gross replacement cost	·	1.66%	1.60%	1.74%	1.47%	

<sup>(\*)</sup> All asset performance indicators are calculated using classes identified in the previous table.

<sup>(1)</sup> 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.

### Report on infrastructure assets as at 30 June 2025

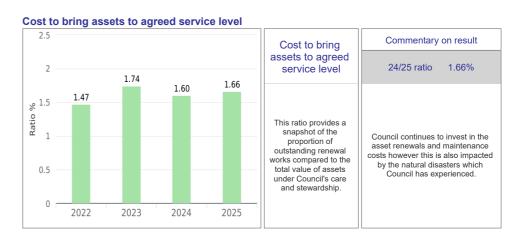




#### Infrastructure backlog ratio Commentary on result Infrastructure backlog ratio 24/25 ratio 3.83% 4.41 4.11 3.83 This ratio shows what The impact of natural disasters has 1.91 proportion the backlog is created the back log. This was against the total value of evident during the condition assessment of the Road and Road a Council's infrastructure related infrastructure. 2022 2023 2024 2025 Ratio achieves benchmark Benchmark: -< 2.00%

Ratio is outside benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting



# 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	153.10%	113.81%	106.34%	67.19%	156.99%	55.76%	> 100.00%
Infrastructure backlog ratio Estimated cost to bring assets to a satisfactory standard Net carrying amount of infrastructure assets	3.78%	3.18%	3.97%	8.47%	4.34%	9.02%	< 2.00%
Asset maintenance ratio Actual asset maintenance Required asset maintenance	171.08%	162.66%	122.41%	101.49%	67.19%	73.61%	> 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	1.48%	1.30%	2.20%	2.57%	2.61%	3.10%	

<sup>(1)</sup> 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.

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