



Greater
Hume
Council



Annual Report 2025

#greaterhume

Acknowledgement of Country

Greater Hume Council acknowledges the Wiradjuri people as the traditional custodians of the land in which we live and work and we pay our respects to Elders past, present and future for they hold the memories, culture, tradition and hopes of Aboriginal and Torres Strait Islander people that contribute to our community.



Contents

2	Executive Summary	38	Report on Infrastructure Assets as at 30 June 2025	53	Partnerships, Cooperatives and Other Joint Ventures
3	Message from the Mayor	40	Contracts Awarded in excess of \$150,000	54	Activities to develop and promote services and access to services for residents
4	Our Councillors	40	Modern Slavery Statement	55	The Companion Animals Act and Regulation
5	Greater Hume Council Profile	41	Access and Equity	57	Rates & Charges Written Off
6	Decision Making	41	Work carried out on Private Land	57	Competitive Neutrality
7	Organisation Structure	41	Amounts Granted under Section 356	57	Privacy & Personal Information Protection Act
8	Delivery Program and Operational Plan	42	Customer Relations and Library Services	57	Public Interest Disclosures
9	Delivery Program 2024 - 2025 Performance Against Objectives	44	Youth Services	57	Service Reviews
35	Condition of Public Works	45	Development Applications	57	Legal Proceedings
36	Stormwater Management Services	45	Inspection of Private Swimming Pools	58	Representation on Regional Forums
36	Water Supply and Sewerage Services	46	Our People	58	Bushfire Hazard Reduction Activities
37	Fees, Expenses and Facilities provided to Mayor and Councillors	48	Risk	58	Financial Reports
37	Senior Staff Employed	51	Children Services	59	Special Rate Variation to Rates Report
37	Training and Professional Development	52	Section 355 Committees		
		52	Companies in Which Council Held a Controlling Interest		

Executive Summary

A key element of the Integrated Planning and Reporting Framework is providing information back to the community about progress made on implementation of the Delivery Program, the achievement of the outcomes in the Community Strategic Plan also including financial performance. These are all part of the way Council is accountable to our community.

This Annual Report details Greater Hume Council's achievements in implementing the Delivery Program and the effectiveness of the principal activities undertaken in achieving the objectives in the Community Strategic Plan at which those activities are directed.

This report is prepared in accordance with the Local Government Regulation and the Integrated Planning & Reporting Guidelines and includes a copy of the audited financial statements.

Message from the Mayor



I am very honoured to write the Message for the 2024/2025 Annual Report as the Mayor of Greater Hume Council. I am very passionate about our region and the amazing people in it.

Firstly, I would like to acknowledge the hard work and dedication of our community groups, local businesses, farmers and volunteers. These people play a critical role in making our shire a thriving and progressive place to live. It is through their efforts that we continue to build a welcoming and resilient community.

One of our key areas of focus for Council moving forward, is ensuring that our infrastructure keeps up with the growth of our region. We've made great strides in improving our many roads and enhancing our public spaces, but we know there is still much more to be done.

Looking ahead, we will be focusing on improving the quality of life for all residents, ensuring that our youth have access to educational opportunities, our families have all they need to grow and that our elderly population is supported and respected. We will champion regional tourism, showcasing our history, agriculture and natural beauty, support our businesses and will work to attract new investment to help our future.

There were some noteworthy projects completed or substantially completed during the 2024/2025 year:

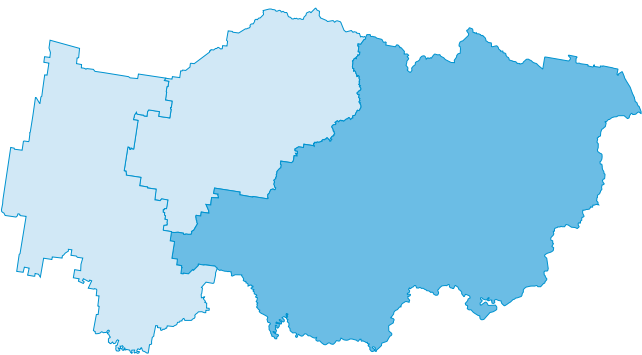
- Greater Hume Strategic Plan - There was record involvement from the community for the preparation of the Greater Hume Strategic Plan and we have responded to that input to devise the initiatives in the Delivery Program. These initiatives will address the strategies identified through the preparation of the Community Strategic Plan and in turn achieve Councils vision of a thriving and connected rural region that fosters sustainable growth and enhances the well-being of all residents while preserving its rich heritage, the natural beauty and character of the community.
- Greater Hume Settlement Strategy - As Council continues to develop the Greater Hume Settlement Strategy, it will allow us to continue to plan for future growth which will identify land suitable for use for residential, commercial, and industrial purposes. Council will seek opportunities for grant funding so that this newly created land can be as affordable as possible and economic development will be pursued to support local businesses to generate employment opportunities.

We appreciate the time taken to consider the Annual Report and we are committed to improving our communication methods so that Council can continue to work in partnership with the people that it serves so that we all can be proud of Greater Hume.

Together, we can build a brighter and more prosperous tomorrow for our Shire and everyone who calls it home.

Cr Lea Parker Mayor
Greater Hume Council

Our Councillors

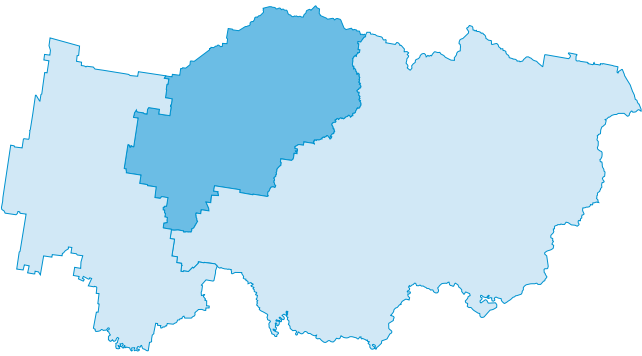


East Ward

The East Ward has 2527 electors.
The East Ward includes Holbrook, Gerogery, Woomargama, Mullengandra, Wantagong, Little Billabong, Carabost, Coppabella, Yarra, Lankey's Creek, Glenellen.



(L-R) Cr Lea Parker (Mayor), Cr Tony Quinn, Cr Lea Parker

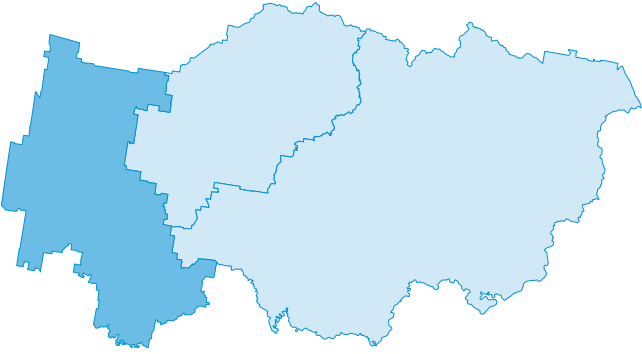


North Ward

The North Ward has 2709 electors.
The North Ward includes Culcairn, Henty, Walla Walla, Morven and Cookardinia.



(L-R) Cr Ben Hooper (Deputy Mayor), Cr Brian Liston, Cr Annette Schilg



West Ward

The West Ward has 2603 electors.
The West Ward includes Jindera, Burrumbuttock, Alma Park, Walbundrie, Brocklesby, Goombargana and Moorwatha.



(L-R) Cr Jenny O'Neill, Cr Matt Hicks, Cr Ashley Lindner

Greater Hume Council Profile | as at 30 September 2025

Area	5,939 square kilometres	No of Councillors	9
Total Resident Population	11,582 Source: ABS Regional Population Growth, Australia, 2024.	Number of Community Based Management Committees	42
Population Centres	Brocklesby, Burrumbuttock, Culcairn, Morven, Gerogery, Henty, Holbrook, Jindera, Walbundrie, Walla Walla, Woomargama.	Number of Staff	138.96 EFT
Electors	Electors 7,691 East Ward 2560 North Ward 2700 West Ward 2,431	Total Road Length	2,085 km (1090 km sealed, 995km unsealed)
Rateable Properties	6,675	No of Bridges and Major Culverts	225 166 on local roads 59 on regional roads
Main Office Locations	Holbrook General Manager, Department of Corporate and Community Services Culcairn Department of Engineering, Department of Environment and Planning	Waste Disposal Depots	Brocklesby, Burrumbuttock, Culcairn, Gerogery, Henty, Holbrook, Jindera, Mullengandra
Customer Service Centres	Henty, Jindera and Walla Walla	Swimming Pools	5 - Culcairn, Henty, Holbrook, Jindera and Walla Walla
Works Depots	Culcairn, Holbrook and Jindera		

Greater Hume Council is located in southern New South Wales, bordering with Victoria and the local government areas of Wagga Wagga, Albury, Federation, Lockhart and Snowy Valley Councils.

The five towns and six villages dispersed across the shire play a key role in servicing traffic between regional and metropolitan centres while also servicing productive rural industries of mixed farming enterprises, primarily grazing of beef, lamb and wool production, and grain production of wheat, oats, barley and canola.

There are forestry resources based mainly in softwoods plantations in the eastern sector of the shire. Boutique wine and small scale olive oil also feature as emerging industries.

There are continued opportunities to grow the shire population due to its location. Albury / Wodonga and Wagga Wagga have a major influence on the shire through employment, and access to higher level goods and services. There are a growing number of residents who work in Wagga Wagga or Albury / Wodonga but enjoy the relatively more affordable rural and community lifestyle available in the shire.

Decision Making

Discussion of reports regarding Council activities and directions occurs between councillors and senior management at Council and committee meetings.

Council meets on a monthly cycle. All meetings are live-streamed and recorded so that the public may view proceedings in real time or at a time suitable to them.

During the past 12 month period, a total of 11 ordinary meetings were held and one (1) extraordinary meeting was held.

Annually, Council reviews its delegate councillor appointments to the many external bodies - community and other stakeholder committees. This mechanism provides an effective pipeline of information to the Council. Minutes of many of these external organisations are included within the monthly agenda documents.

A summary of delegate appointments is reproduced at right.

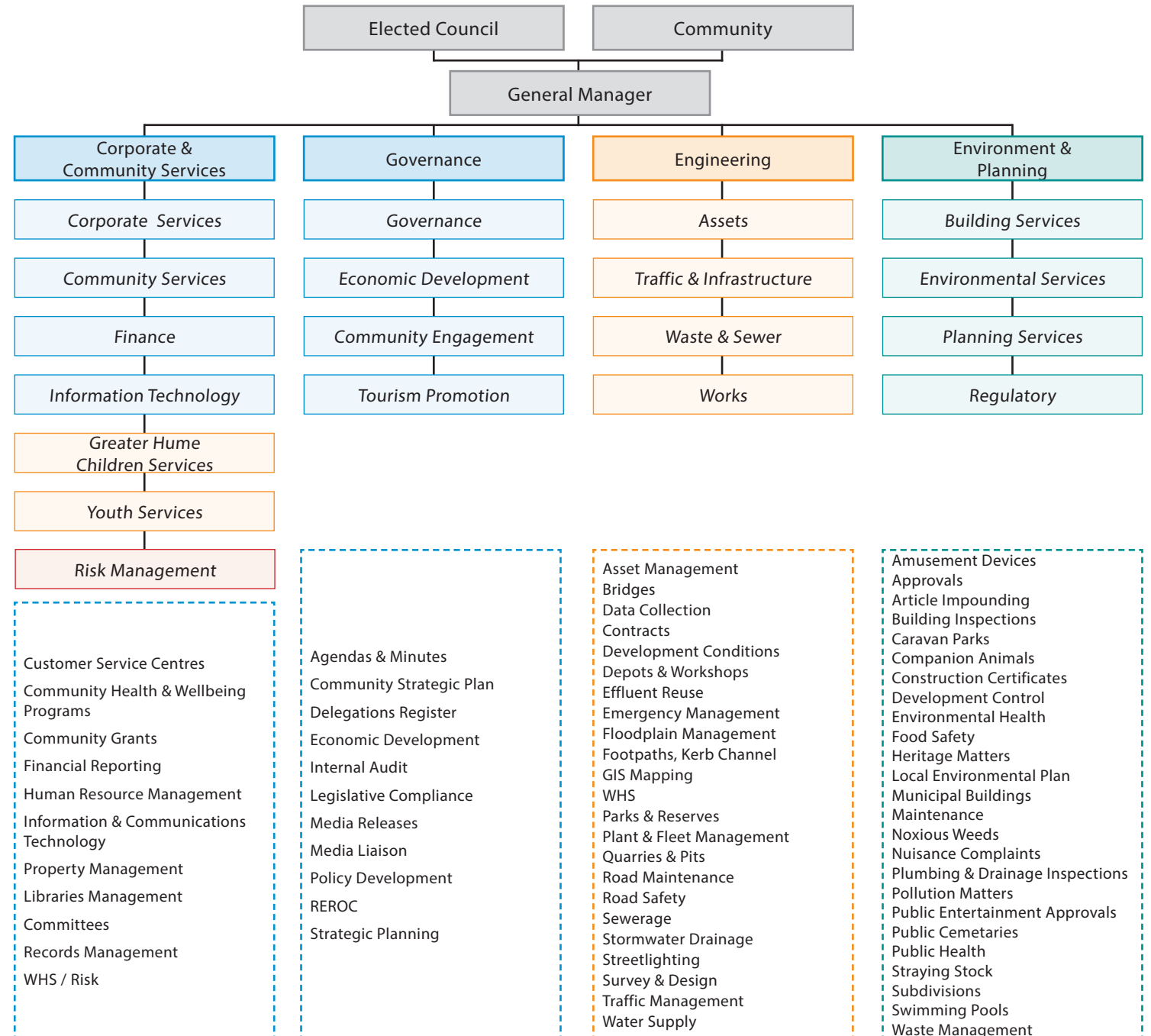
Organisation	Delegate(s) 2024/2025
Australia Day Committee	Crs O'Neill, Quinn, Liston, Morton (Cr Parker ex officio)
General Manager's Performance Review Committee	Mayor, Deputy Mayor, Cr Morton
Audit Risk and Improvement Committee	Cr Parker (as an observer only)
Murray Arts Advisory Committee	Cr Hooper
Riverina Eastern Organisation of Councils (REROC)	Mayor and General Manager
Riverina Regional Library	Cr Schilg and General Manager
Riverina Joint Organisation	Mayor and Deputy Mayor General Manager as an observer
Riverina Water County Council	Cr Liston and Cr Parker <i>Appointed for a 4 year term.</i>
Rural Fire Service Bushfire Management Committee	Cr Hicks
Softwoods Working Group	Cr Liston

Organisation Structure

The Council, as an elected body, is responsible for determining policy and overall strategic direction.

The General Manager provides a link between the Council and staff and is responsible for implementing the decisions of the Council.

The three directors which head each department together with the General Manager form the Executive Leadership Team which manage the day to day operations of the Council and provide professional advice to councillors.



Delivery Plan 2024 - 2025

The strategic directions outlined in Greater Hume's Delivery Program and Operational Plan play a major role in guiding our decisions and priorities. This plan guides the development of the four-year Delivery Program, which in turn informs the one year Operational Plan. The strategic actions listed in this document have been identified as ways to work towards achieving the higher-level aspirations of the community.

The following pages outline the progress Greater Hume have made in achieving the specific projects and strategic actions during 2024-2025.

The traffic light system represents -

- Green for completed actions,
- Orange for action still in progress
- Red for no action undertaken.



Delivery Program 2022 - 2026 Operational Plan 2024 - 2025

greaterhume.nsw.gov.au

Delivery Program 2024 - 2025 | Performance Against Objectives

Theme	Healthy Communities
Objective	Our lifestyle and services nurture the health and wellbeing of the individual and community as a whole
Outcome 1	Our communities are welcoming and inclusive to support diversity and social connectedness

H1.1: Foster inclusive communities where everyone can participate in community life

DP Action	Action Code	Action	Action Progress	Traffic Lights	Comment
Develop partnerships with schools and other community organisations to deliver and promote targeted health and wellbeing programs for youth and engage young people in volunteering	H1.1.2	Develop partnerships with schools and other community organisations to deliver and promote targeted health and wellbeing programs for youth	50%	●	Youth Week was celebrated at Greater Hume Council in March 24 at both Billabong High School and St Paul's College. The events included a presentation from SQUAD on *Being Job Ready*. The target audience were Year 12 students. 80 students participated. Each student received a Rocket Book to assist with organising and planning. The program was part funded by Greater Hume Council and NSW Government - Youth Week. Greater Hume Council is also working with Billabong High School to loan the movie equipment to the schools SRC in early May 24.
Undertake a range of events and programs as part of Youth week	H1.1.3	Undertake a range of events and programs as part of Youth week	40%	●	Youth Week was also celebrated in the libraries with clay making. 40 participants. This project was funded by NSW Government - Regional Youth.
Implement the Greater Hume Disability Inclusion Action Plan (DIAP)	H1.2.1	Implement the Greater Hume Disability Inclusion Action Plan (DIAP)	65%	●	Work will continue on implementing the Disability Inclusion Action Plan (DIAP) and in the coming months a revised DIAP will be developed to better meet the needs of our community.
In line with Council DIAP implement a program of accessibility improvements to community buildings across the shire	H1.2.2	In line with Council DIAP implement a program of accessibility improvements to community buildings across the shire	50%	●	Greater Hume Council continue to update infrastructure to support vulnerable and disadvantaged community members

Delivery Program 2024 - 2025 | Performance Against Objectives

Theme	Healthy Communities
Objective	Our lifestyle and services nurture the health and wellbeing of the individual and community as a whole
Outcome 2	Our infrastructure and services are aligned to the health, wellbeing and safety needs of the community

H2.1: Provide the facilities, spaces and activities that support wellbeing, active and healthy communities

DP Action	Action Code	Action	Action Progress	Traffic Lights	Comment
Develop and facilitate a range of recreational spaces with relevant program partners including multi-purpose community centres at Burrumbuttock and Jindera	H2.1.1	Develop and facilitate a range of recreational spaces with relevant program partners including multi-purpose community centres at Burrumbuttock and Jindera	100%	●	All Rec Projects completed except for Burrumbuttock Rec Reserve Playground. It will now be completed in 2025/26. Burrumbuttock and Jindera Facilities have not been funded.
Implement a structured footway and cycleway replacement and extension program across the shire	H2.1.4	Implement a structured footway and cycleway replacement and extension program across the shire	100%	●	All footpath/shared path and cycle paths funded have been completed including Burrumbuttock Walking Path.
Achieve increased attendances at Council managed swimming pools to promote being more active, more often through events across all pools for all ages	H2.1.5	Achieve increased attendances at Council managed swimming pools to promote being more active, more often through events across all pools for all ages	100%	●	Attendance has been increasing and a new pool inflatable has been purchased. Patronage has been very high this summer.
Investigate the viability of an integrated bookings system for Council facilities	H2.1.7	Investigate the viability of an integrated bookings system for Council facilities	70%	●	Documentation and processes have been streamlined and centralised which has improved the efficiency of events. The next step is to improve the website.

Delivery Program 2024 - 2025| Performance Against Objectives

Theme	Healthy Lifestyle
Objective	Our lifestyle and services nurture the health and wellbeing of the individual and community as a whole
Outcome 2	Our infrastructure and services are aligned to the health, wellbeing and safety needs of the community

H2.2: Plan and provide services and infrastructure for a changing and ageing population

DP Action	Action Code	Action	Action Progress	Traffic Lights	Comment
Provide a range of free events to over 55's to improve health, safety and wellbeing, including an activity to celebrate NSW Seniors Festival	H2.2.2	Provide a range of free events to over 55's to improve health, safety and wellbeing, including an activity to celebrate NSW Seniors Festival	80%		Council have made significant progress in supporting and promoting activities for over 55's. Council now host and support numerous initiatives and programs at our CR Centres which have been well received by our community.

Delivery Program 2024 - 2025| Performance Against Objectives

Theme	Healthy Lifestyle
Objective	Our lifestyle and services nurture the health and wellbeing of the individual and community as a whole
Outcome 3	Our connection to the local culture and environment fosters positive relationships and learning for sustained health benefits

H3.1: Ensure the community has access to a wide range of learning spaces, resources and activities

DP Action	Action Code	Action	Action Progress	Traffic Lights	Comment
Review library delivery service models in 2023 / 2024 to commence from 1 July 2024	H3.1.2	Review library delivery service models in 2023 / 2024 to commence from 1 July 2024	80%		A customer service review was completed in December 2024. The review included libraries and customer relations.

Delivery Program 2024 - 2025| Performance Against Objectives

Theme	Healthy Lifestyle
Objective	Our lifestyle and services nurture the health and wellbeing of the individual and community as a whole
Outcome 3	Our connection to the local culture and environment fosters positive relationships and learning for sustained health benefits

H3.2: Support children’s education and care services to ensure a strong foundation for lifelong learning

DP Action	Action Code	Action	Action Progress	Traffic Lights	Comment
Prepare plans, tender documentation and complete building upgrade works at Holbrook and Culcairn childcare centres	H3.2.1	Prepare plans, tender documentation and complete building upgrade works at Holbrook and Culcairn childcare centres	50%		A feasibility costing was undertaken at the Holbrook Childcare Centre. Council is currently reviewing all Council owned buldings as part of its asset management strategy.

Delivery Program 2024 - 2025 | Performance Against Objectives

Theme	Healthy Lifestyle
Objective	Our lifestyle and services nurture the health and wellbeing of the individual and community as a whole
Outcome 3	Our connection to the local culture and environment fosters positive relationships and learning for sustained health benefits

H3.3: Increase, preserve and promote awareness of the community's history and heritage

DP Action	Action Code	Action	Action Progress	Traffic Lights	Comment
Deliver the Greater Hume Museum Adviser Program (or similar programs) to provide partnership, guidance, training and expertise to our public and private museums and historical society's	H3.3.1	Deliver the Greater Hume Museum Adviser Program (or similar programs) to provide partnership, guidance, training and expertise to our public and private museums and historical society's	50%		Greater Hume is actively participating in the Museum Advisory Program, with members participating in various workshops both locally and in Albury and actively uploading items onto eHive. Four of the Community Museums participated in the final workshop for 2024 in November. Workshops will resume at the end of February 2025. Community Museums will still receive support from the Museum Advisor over the Christmas period.
Preserve and maintain a permanent collection of significant items from Greater Hume Council (including items from former Culcairn, Holbrook and Hume Council's)	H3.3.2	Preserve and maintain a permanent collection of significant items from Greater Hume Council (including items from former Culcairn, Holbrook and Hume Council's)	100%		A room has be allocated in old Holbrook Council chambers, the collection has been placed in this room. The ongoing cataloguing of items has commenced.
Create awareness of local culture and history of the Aboriginal and Torres Strait Islander people	H3.3.3	Create awareness of local culture and history of the Aboriginal and Torres Strait Islander people	20%		Working with Albury Local Land Council and Murray Tourism to identify current and emerging experiences, history and cultural experiences within Greater Hume. We are participating in the First Nations Tourism Project with a meeting to occur in December to begin planning.

Delivery Program 2024 - 2025 | Performance Against Objectives

Theme	Growth and Prosperity
Objective	Our community growth maximises our location and strengths to enable prosperity for all
Outcome 1	Our towns and villages are championed to stimulate economic growth, investment and employment opportunities

G1.1: Strengthen economic viability and connections beyond Greater Hume

DP Action	Action Code	Action	Action Progress	Traffic Lights	Comment
Support the promotion and actions contained in the Murray Region Newcomer Attraction and Retention Strategy	G1.1.1	Support the promotion and actions contained in the Murray Region Newcomer Attraction and Retention Strategy	25%		Continuing to participate in the Murray Regional Tourism Board and promote Greater Hume.
Promote Greater Hume LGA to the Regional Employment Hub in Western Sydney (NSW GROW Murray Pilot) and in conjunction with Multicultural NSW to support placed based resettlement partnerships	G1.1.2	Promote Greater Hume LGA to the Regional Employment Hub in Western Sydney (NSW GROW Murray Pilot) and in conjunction with Multicultural NSW to support placed based resettlement partnerships	100%		Continuing to participate until the pilot ends in November 2024. This pilot programme has now concluded

Delivery Program 2024 - 2025 | Performance Against Objectives

Theme	Growth and Prosperity
Objective	Our community growth maximises our location and strengths to enable prosperity for all
Outcome 1	Our towns and villages are championed to stimulate economic growth, investment and employment opportunities

G1.2: Pursue a high standard of planning, urban design and development that supports urban centres and rural localities

DP Action	Action Code	Action	Action Progress	Traffic Lights	Comment
Prepare new Section 7.11 contributions plan for West Jindera precinct	G1.2.1	Prepare new Section 7.11 contributions plan for West Jindera precinct	70%		Considered in conjunction with the structure plan. This task is in the scope of works for planning consultants to undertake this activity..
Undertake West Jindera Masterplan	G1.2.2	Prepare Planning Proposal for the rezoning of land in West Jindera and prepare West Jindera Masterplan	95%		Flood Studies completed. Grant funding has been obtained to complete this project. Currently finalising scope of works and for project to go out for tender. A planning consultant and ecological consultant has been engaged. Work is progressing. Some issues with flooding to be resolved Issues with the flood study have been resolved awaiting the Flood Impact and Risk Assessment. A meeting will occur with the principal consultant to progress this project further.
Prepare Land Use Strategies for Holbrook and Morven	G1.2.4	Prepare Greater Hume Structure Plan	95%		Some work has occurred on the planning strategy for Holbrook. No further action for Morven (Council resolution). A grant application has been lodged to undertake a planning strategy for the entire Council area. The successful grant application for West Jindera Masterplan area has enabled funds to be directed to a shire wide settlement strategy. A scope of works is being prepared for consultants to consider preparation of the Greater Hume Structure Plan. Three quotes has been sought which are all within the allocated budget. A consultant will be appointed in February Work has commenced on the settlement strategy. Work on the settlement strategy is continuing and the project has extended to permit additional consultation.

Delivery Program 2024 - 2025 | Performance Against Objectives

Theme	Growth and Prosperity
Objective	Our community growth maximises our location and strengths to enable prosperity for all
Outcome 1	Our towns and villages are championed to stimulate economic growth, investment and employment opportunities

G1.2: Pursue a high standard of planning, urban design and development that supports urban centres and rural localities

DP Action	Action Code	Action	Action Progress	Traffic Lights	Comment
Subject to final Council approval, undertake Culcairn Residential Estate	G1.2.5	Subject to final Council approval, undertake Culcairn Residential Estate	100%		This project has been completed.
Undertake promotion of Jacob Wenke Drive Residential Subdivision Stage 2 and Stage 3 developments	G1.2.6	Undertake promotion of Jacob Wenke Drive Residential Subdivision Stage 2 and Stage 3 developments	80%		The promotion and sale of stage 2 Jacob Wenke Drive has been completed. Council will reconsider their options in regards to Stage 3 as other subdivisions have commenced in Walla Walla.

Delivery Program 2024 - 2025| Performance Against Objectives

Theme	Growth and Prosperity
Objective	Our community growth maximises our location and strengths to enable prosperity for all
Outcome 2	Our liveability boosts quality of life for today's and future generations

G2.1: Support local job creation by creating industrial areas and employment opportunities

DP Action	Action Code	Action	Action Progress	Traffic Lights	Comment
Undertake study to report on business investment opportunities	G2.1.1	Undertake study to report on business investment opportunities	0%		Council has postponed this Delivery Plan action until recruitment of Economic Development Officer is completed.
Actively promote and support vocational education programs through local high schools	G2.1.2	Actively promote and support vocational education programs through local high schools	80%		Regular contact with local schools has been undertaken to promote careers with Greater Hume Council in particular with Children Services.

Delivery Program 2024 - 2025 | Performance Against Objectives

Theme	Growth and Prosperity
Objective	Our community growth maximises our location and strengths to enable prosperity for all
Outcome 2	Our liveability boosts quality of life for today's and future generations

G2.2: Encourage social enterprises and businesses to grow local employment

DP Action	Action Code	Action	Action Progress	Traffic Lights	Comment
Prepare a strategy to investigate the expansion of industrial estates or development of new industrial estates for Holbrook, Culcairn	G2.2.1	Prepare a strategy to investigate the expansion of industrial estates or development of new industrial estates for Holbrook, Culcairn	100%		This will be a deliverable of the Greater Hume Settlement Strategy
Subject to final Council approval, proceed with 26 lot subdivision at Jindera Industrial Estate	G2.2.2	Subject to final Council approval, proceed with 26 lot subdivision at Jindera Industrial Estate	10%		Currently preparing a discussion presentation for Council about the options to progress this project.
Partner with TAFE to promote awareness of VET programs, provide traineeship and apprentice opportunities and link with local business	G2.2.3	Partner with TAFE to promote awareness of VET programs, provide traineeship and apprentice opportunities and link with local business	80%		Council currently has a Student Based Trainee working at Henty Library.

Delivery Program 2024 - 2025 | Performance Against Objectives

Theme	Growth and Prosperity
Objective	Our community growth maximises our location and strengths to enable prosperity for all
Outcome 3	Our region's highlights are celebrated, maintained and promoted to enhance our visitor experience

G3.1: Enliven community life by delivering and supporting events, public art, cultural celebrations and entertainment

DP Action	Action Code	Action	Action Progress	Traffic Lights	Comment
Encourage development, promotion, funding and management skills of events and cultural programs to grow the visitor experience and provide a point of difference.	G3.1.1	Encourage development, promotion, funding and management skills of events and cultural programs to grow the visitor experience and provide a point of difference.	30%		On-going promotion and further development of marketing materials and social media. A Summer campaign is in development, highlighting Greater Hume as a family friendly holiday location for the upcoming school holidays. We will continue to partner with Murray, Wagga and Albury to develop campaigns over the year.
Maintain and promote the Greater Hume Events Calendar and provide advice on Hosting an Event in Greater Hume	G3.1.2	Maintain and promote the Greater Hume Events Calendar and provide advice on Hosting an Event in Greater Hume	80%		Ongoing, supporting all Greater Hume events in the 2024-2025 period, events calendar is already filling for events season.

Delivery Program 2024 - 2025 | Performance Against Objectives

Theme	Growth and Prosperity
Objective	Our community growth maximises our location and strengths to enable prosperity for all
Outcome 3	Our region's highlights are celebrated, maintained and promoted to enhance our visitor experience

G3.2: Promote Greater Hume as a great place to live, work, visit and invest

DP Action	Action Code	Action	Action Progress	Traffic Lights	Comment
Review and implement contemporary Visitor Centre Services to extend tourism assistance across Council's heritage, culture and tourism facilities and locations	G3.2.1	Review and implement contemporary Visitor Centre Services to extend tourism assistance across Council's heritage, culture and tourism facilities and locations	80%	●	Ongoing assistance has been provided to our Visitor Information Points as well as tourism operators. Free training and workshops have been facilitated through our partnership with Murray tourism for all Tourism Operators. A review of most VIP points have been undertaken and operations have been changed to suit various communities across Greater Hume. Plans to update and refresh the VIC have been made and grant applications to support this upgrade have been submitted.
Develop promotional / marketing campaigns and collateral to hero Greater Hume's natural environment, history and heritage, walk / bike / ride / drive itineraries, agritourism, tourism operators and experiences	G3.2.3	Develop promotional / marketing campaigns and collateral to hero Greater Hume's natural environment, history and heritage, walk / bike / ride / drive itineraries, agritourism, tourism operators and experiences	50%	●	On-going promotion and further development of marketing materials and social media. A Summer campaign is in development, highlighting Greater Hume as a family friendly holiday location for the upcoming school holidays. We will continue to partner with Murray, Wagga and Albury to develop campaigns over the year. Historical trail maps are in development as well as updated and refreshed brochures for our towns and villages
Review the Greater Hume Visitor Experience Plan	G3.2.4	Review the Greater Hume Visitor Experience Plan	10%	●	
Conduct visitor information workshops / meetings for tourism operators, community members and Greater Hume Council staff to provide them with knowledge when assisting with enquiries from visitors	G3.2.5	Conduct visitor information workshops / meetings for tourism operators, community members and Greater Hume Council staff to provide them with knowledge when assisting with enquiries from visitors	50%	●	Information are being distributed via separate newsletters and emails to tourism operators, community members and Council staff. Famils are continuing with VIC Staff to ensure that they are aware and have experience with our offerings. Workshops and training are continuing to be offered to TOs through Murray Tourism.

Delivery Program 2024 - 2025 | Performance Against Objectives

Theme	Growth and Prosperity
Objective	Our community growth maximises our location and strengths to enable prosperity for all
Outcome 3	Our region's highlights are celebrated, maintained and promoted to enhance our visitor experience

G3.3: Promote the diversity and quality of retail offerings and local products

DP Action	Action Code	Action	Action Progress	Traffic Lights	Comment
Encourage individuals and agricultural businesses to develop farm gate and niche produce	G3.3.1	Encourage individuals and agricultural businesses to develop farm gate and niche produce	20%	●	Meetings with individual operators have been undertaken and business ideas have been developed and promoted where possible. Progressing
Promote and support local producers and giftware through the Greater Hume Visitor Information Centre	G3.3.2	Promote and support local producers and giftware through the Greater Hume Visitor Information Centre	90%	●	Communication with local producers started. Engaged a local marketing consultant to further develop this area.
Ensure all tourism operators and experiences have a digital presence through the Australian Tourism Data Warehouse	G3.3.3	Ensure all tourism operators and experiences have a digital presence through the Australian Tourism Data Warehouse	100%	●	Ongoing development of tourism database for inclusion onto Australian Tourism Data Warehouse, Buy Local and Visit Greater Hume website
Ensure all retailers and tourism operators are listed in Buy Local in Greater Hume Business Directory	G3.3.4	Ensure all retailers and tourism operators are listed in Buy Local in Greater Hume Business Directory	100%	●	Complete update of the Buy Local Directory to be undertaken in 2025

Delivery Program 2024 - 2025 | Performance Against Objectives

Theme	Natural and Built Environment
Objective	Our natural and built environment is preserved and maintained in harmony with sustainable practices
Outcome 1	Our infrastructure and facilities are maintained and built in harmony with the natural environment

N1.1: Develop and implement long term Asset Management Plans for all infrastructure categories

DP Action	Action Code	Action	Action Progress	Traffic Lights	Comment
Plan and undertake activities to build resilience in the asset base in response to environmental challenges	N1.1.1	Plan and undertake activities to build resilience in the asset base in response to environmental challenges	100%	●	All Council infrastructure is constructed to current flood and bushfire regulations Construction of Flood Levee in Holbrook is complete.
Implement the program for asset revaluations	N1.1.2	Implement the program for asset revaluations	100%	●	Draft Asset Management Plans and Revaluations completed.
Plan for activities required to introduce strategic asset management programs	N1.1.3	Plan for activities required to introduce strategic asset management programs	100%	●	Council has received draft plans and are currently reviewing the plans. With new assets team to review in 2025/26.
Refine distribution of asset renewal funding to align with asset categories and asset life cycle modelling	N1.1.4	Refine distribution of asset renewal funding to align with asset categories and asset life cycle modelling	100%	●	Draft Asset Plans received and being reviewed Life cycle modelling to be undertaken once resources permit New Asset Team members to be appointed 25/26
Develop a strategy for organisation-wide asset management literacy	N1.1.5	Develop a strategy for organisation-wide asset management literacy	100%	●	Draft Asset Management Strategy developed by Consultants Awaiting new staff in Asset Team to move the development of AM further for Council. New Asset Team members to be appointed in 25/26.

Delivery Program 2024 - 2025| Performance Against Objectives

Theme	Natural and Built Environment
Objective	Our natural and built environment is preserved and maintained in harmony with sustainable practices
Outcome 1	Our infrastructure and facilities are maintained and built in harmony with the natural environment

N1.2: Expand waste water treatment systems into villages

DP Action	Action Code	Action	Action Progress	Traffic Lights	Comment
Continue to investigate options to sewer Gerogery, Woomargama and Burrumbuttock	N1.2.1	Continue to investigate options to sewer Gerogery, Woomargama and Burrumbuttock	90%		Options to sewer villages are being investigated as part of Councils IWCM project. IWCM to be completed in second half of 2025.

Delivery Program 2024 - 2025 | Performance Against Objectives

Theme	Natural and Built Environment
Objective	Our natural and built environment is preserved and maintained in harmony with sustainable practices
Outcome 1	Our infrastructure and facilities are maintained and built in harmony with the natural environment

N1.3: Support local adoption of clean energy solutions

DP Action	Action Code	Action	Action Progress	Traffic Lights	Comment
Promote programs to enable citizens to adopt energy efficiency and renewable energy technologies	N1.3.1	Promote programs to enable citizens to adopt energy efficiency and renewable energy technologies	70%		Council have actively participated in REROC and working towards incorporating energy efficient initiatives. Most Council buildings have solar panels and utilised solar electricity. We are now trialling EV's as part of our work fleet along with a series of plant and tools. Additional information can continue to be distributed to community to also encourage energy efficient initiatives.
Continue to implement the Greater Hume Energy Savings Action Plan and investigate the feasibility of further expansion of solar photovoltaic systems and batteries at various community facilities	N1.3.2	Continue to implement the Greater Hume Energy Savings Action Plan and investigate the feasibility of further expansion of solar photovoltaic systems and batteries at various community facilities	60%		Council continues to implement and adopt energy efficient initiatives and continues to identify suitable sites this can be utilised.

Delivery Program 2024 - 2025 | Performance Against Objectives

Theme	Natural and Built Environment
Objective	Our natural and built environment is preserved and maintained in harmony with sustainable practices
Outcome 1	Our infrastructure and facilities are maintained and built in harmony with the natural environment

N1.4: Encourage and provide local reuse and recycling infrastructure

DP Action	Action Code	Action	Action Progress	Traffic Lights	Comment
Implement a third organic bin for kerbside collection in urban areas	N1.4.2	Provide education to achieve contamination targets for 3 Bin collection system.	100%		The education programme will be ongoing. Considerable education material was provided at the commencement of the 3rd bin service.
Develop a sustainable purchasing policy to ensure procurement of material containing recycled content	N1.4.3	Develop a sustainable purchasing policy to ensure procurement of material containing recycled content	50%		Investigation of existing policies developed by others to occur

Delivery Program 2024 - 2025 | Performance Against Objectives

Theme	Natural and Built Environment
Objective	Our natural and built environment is preserved and maintained in harmony with sustainable practices
Outcome 2	Our road and transport network is maintained and accessible

N2.1: Develop 5-year Strategic Road Strategy

DP Action	Action Code	Action	Action Progress	Traffic Lights	Comment
Implement asset maintenance and renewal programs in accordance with adopted budgets and capital works programs	N2.1.1	Implement asset maintenance and renewal programs in accordance with adopted budgets and capital works programs	100%		All capital and renewal roads projects completed in 2024/25.
Seek external funding for identified priority road projects including: - Jingellic Road (various sections) - Brocklesby - Balldale Road (construction of final 4km) - Coppabella Road (rehabilitation of first 4km) - Henty - Cookardinia Road (Henty - HMFD) - Culcairn - Holbrook Road (Willow Creek Bridge widening) - Benambra Road (Weeamera Road to Cummings Road)	N2.1.2	Seek external funding for identified priority road projects including: - Jingellic Road (various sections) - Brocklesby - Balldale Road (construction of final 4km) - Coppabella Road (rehabilitation of first 4km) - Henty - Cookardinia Road (Henty - HMFD) - Culcairn - Holbrook Road (Willow Creek Bridge widening) - Benambra Road (Weeamera Road to Cummings Road)	100%		Still awaiting Redsig Grant Program Funding Bid for Jingellic Road announcement if successful. Announcement delayed until later in 2025.

Delivery Program 2024 - 2025 | Performance Against Objectives

Theme	Natural and Built Environment
Objective	Our natural and built environment is preserved and maintained in harmony with sustainable practices
Outcome 3	Our communities share responsibility to increase sustainability and minimising our environmental impacts

N3.1: Develop planning and operational controls to protect and support a sustainable environment

DP Action	Action Code	Action	Action Progress	Traffic Lights	Comment
Implement the Riverina & Murray Weeds Action Program	N3.1.1	Implement the Riverina & Murray Weeds Action Program	65%		Council is continuing with it weeds action programme. There has been no funding available under the WAP. Property Inspections are progressing.
Complete rehabilitation works at Funks Pit quarry	N3.1.3	Complete rehabilitation works at Funks Pit quarry	95%		Revegetation delayed by weather due to be completed July/ August 2025.
Review the Greater Hume Integrated Water Cycle Management Plan and associated planning controls to provide best practice water cycle management for new development	N3.1.4	Review the Greater Hume Integrated Water Cycle Management Plan and associated planning controls to provide best practice water cycle management for new development	95%		Work 95% complete project to be completed in second half of 2025.

Delivery Program 2024 - 2025 | Performance Against Objectives

Theme	Leadership and Communication
Objective	Our leadership and communication cultivates confidence in our future direction
Outcome 1	Our decision-making is inclusive, collaborative and encourages ownership of our future

L1.1: Support local decision making through transparent communication and inclusive community engagement

DP Action	Action Code	Action	Action Progress	Traffic Lights	Comment
Develop strategies to identify new technologies to open up digital communications and engagement channels	L1.1.2	Develop strategies to identify new technologies to open up digital communications and engagement channels	80%		Council have made progress on developing strategies and using technology for communication and engagement. Additional work will be completed by ELT working on community consultation and engagement with capital projects and revising its Communication Plan.
Source and develop innovative methodologies to involve the community in two way decision-making processes	L1.1.3	Source and develop innovative methodologies to involve the community in two way decision-making processes	30%		We are currently undertaking a review of our Community engagement strategy. Introduced a monthly CDC and focus forum newsletter to keep the community groups informed.
Implement Digital Strategy	L1.1.5	Implement Digital Strategy	90%		Council have made significant progress on the implementation of Council's Digital Strategy with the improvement to cabling, network, transfer of data to the Cloud, implementation of O365, MFA and more recently Mobile Device Management and BYOD devices. All Council employees now have access to a work email and work will continue in this area in the next financial year with the implementation of new software.

Delivery Program 2024 - 2025 | Performance Against Objectives

Theme	Leadership and Communication
Objective	Our leadership and communication cultivates confidence in our future direction
Outcome 2	Our communication is open, effective and purposeful to connect and educate our community

L2.1: Support leadership and mentoring initiatives that build and strengthen the capacity of individuals, businesses and communities

DP Action	Action Code	Action	Action Progress	Traffic Lights	Comment
Develop a Volunteer Management and Support Strategy	L2.1.1	Develop a Volunteer Management and Support Strategy	0%		Re-assess the suitability of this task.
Assist with coordination of Local Government elections	L2.1.2	Assist with coordination of Local Government elections	100%		The local government elections have been concluded.

Delivery Program 2024 - 2025 | Performance Against Objectives

Theme	Leadership and Communication
Objective	Our leadership and communication cultivates confidence in our future direction
Outcome 2	Our communication is open, effective and purposeful to connect and educate our community

L2.2: Collaborate with partners to deliver positive outcomes for the community, economy and environment

DP Action	Action Code	Action	Action Progress	Traffic Lights	Comment
Actively lobby State and Federal members of parliament on issues of importance to our community	L2.2.1	Actively lobby State and Federal members of parliament on issues of importance to our community	30%		Continue to participate in advocacy opportunities at a state and federal level.
Actively participate in regional strategic planning and collaborative initiatives through REROC / RivJO, Riverina Regional Library and government agencies	L2.2.2	Actively participate in regional strategic planning and collaborative initiatives through REROC / RivJO, Riverina Regional Library and government agencies	100%		Actively participating including membership of the Executive of REROC. RivJO is currently in hiatus.

Delivery Program 2024 - 2025 | Performance Against Objectives

Theme	Leadership and Communication
Objective	Our leadership and communication cultivates confidence in our future direction
Outcome 3	Our leadership and advocacy

L3.1: Undertake integrated, long term planning and decision making, reflective of community needs, resources and aspirations

DP Action	Action Code	Action	Action Progress	Traffic Lights	Comment
Develop and implement the Greater Hume Council Workforce Management Plan	L3.1.2	Develop and implement the Greater Hume Council Workforce Management Plan	100%		A new Workforce Management Plan has been adopted for the 2025-2029 period and will now commence.
Develop and implement an Asset Management Improvement Program	L3.1.3	Develop and implement an Asset Management Improvement Program	100%		Asset Revaluation has been completed.
Undertake asset class revaluation for Roads	L3.1.6	Undertake asset class revaluation for Roads	100%		Full road revaluation completed this year
Prepare the End of Term Report and review Greater Hume Community Strategic Plan	L3.1.7	Prepare the End of Term Report and review Greater Hume Community Strategic Plan	100%		End of Term report has been completed and endorsed by Council. CSP is due to commence review in the next 6 months.

Delivery Program 2024 - 2025| Performance Against Objectives

Theme	Leadership and Communication
Objective	Our leadership and communication cultivates confidence in our future direction
Outcome 3	Our leadership and advocacy

L3.2: Ensure responsible, sustainable, ethical and open local government

DP Action	Action Code	Action	Action Progress	Traffic Lights	Comment
Undertake a community-wide Customer Satisfaction Survey	L3.2.1	Undertake a community-wide Customer Satisfaction Survey	100%		The survey has been completed and the outcomes will be presented to Council so that we can confirm the areas of improvement we wish to focus on. The results will be presented to Council on the 26th November. Now working on actions as a result of the feedback.

Delivery Program 2024 - 2025 | Performance Against Objectives

Theme	Leadership and Communication
Objective	Our leadership and communication cultivates confidence in our future direction
Outcome 3	Our leadership and advocacy

L3.3: Deliver efficiency, effectiveness and probity in Council processes and services

DP Action	Action Code	Action	Action Progress	Traffic Lights	Comment
Identify and complete at least one service and efficiency review within each Department annually with particular emphasis on removing manual workloads within Council processes	L3.3.1	Identify and complete at least one service and efficiency review within each Department annually with particular emphasis on removing manual workloads within Council processes	100%	●	This task was completed with two service reviews conducted.
Undertake a program on Internal Audit projects and provide advice on risk and control, economy, efficiency and effectiveness across all service elements of Council	L3.3.2	Undertake a program on Internal Audit projects and provide advice on risk and control, economy, efficiency and effectiveness across all service elements of Council	100%	●	Audits are currently being undertaken as per the audit schedule, ARIC action reporting has been improved and is now recorded and reported on through Pulse. As per the Audit Schedule a Procurement Audit has just been completed. ARIC have developed a Strategic Framework, Annual Work Plan, Internal Audit Charter and Risk Management Plan to be adopted at the July 2025 Meeting.
Develop and implement an information technology infrastructure replacement program	L3.3.5	Develop and implement an information technology infrastructure replacement program	50%	●	Replacement program is being aligned to the budget allocation and requires on-going investment.
Continue to support our staff to use technology by improving digital capability	L3.3.6	Continue to support our staff to use technology by improving digital capability	100%	●	A range of technology has been implemented in the period to improve work flow efficiency.
Implement and manage technology that allows staff to access information from any location to improve delivery of services	L3.3.7	Implement and manage technology that allows staff to access information from any location to improve delivery of services	100%	●	Work to migrate data to the cloud and utilise cloud based applications has occurred which enables staff to access IT remotely and across multiple devices. .
Investigate an integrated Cemetery Register which captures all cemetery records and documentation in one location	L3.3.9	Investigate an integrated Cemetery Register which captures all cemetery records and documentation in one location	60%	●	This measure is still under investigation. Software is being considered.

Condition of Public Works

Section 428

Public Roads - Urban Roads

Urban Roads

Within the town areas of Greater Hume, Council maintains approximately 101km of sealed and 15km of unsealed roads.

Urban resealing was conducted this past financial year consisting of 36,387m² of resealing at a cost of \$238,355.

Kerb & Gutter

Within the town areas of Greater Hume, Council maintains approximately 138km of kerb and channel.

In this past financial year, council constructed approximately 1976m of new kerb and channel at a cost of \$360,082.

In the past financial year there was \$22,161 of kerb and channel maintenance.

Footpaths

Council maintains approximately 36km of sealed/ concrete footpaths and 4.5km of gravel footpaths

New footpaths connecting Kinvara Estate to the Culcairn shopping district, Holbrook Childcare Centre to Albury Street and Bowler Street to the library in Holbrook were constructed.

During the last financial year in total Council constructed 5,000m² footpaths worth a total of \$808,335.

In the past financial year there was \$59,049 of footpath maintenance undertaken.

Stormwater Drainage

Council maintains approximately 44km of underground stormwater mains.

In the past financial year there was \$162,034 of stormwater drainage maintenance.

Rural Local Roads

Unsealed

Council maintains 894 km of local unsealed rural roads with an all-weather gravel pavement and 81km of formed roads (with no gravel pavement).

Gravel resheeting was undertaken on approximately 48km of roads at a cost of \$1,751,335. A further \$2,497,290 was spent on maintenance.

Approximately 614km of maintenance grading was undertaken last financial year.

7.3km of Brocklesby Balldale Road was upgraded from unsealed road to a sealed road at a cost of \$5,792,659.

Sealed

Council maintains 783km of local sealed rural roads.

In this past financial year, \$3,552,836 was spent on maintenance and 38km of bitumen resealing was carried out at a cost of \$1,394,519.

Regional Roads

Council is responsible for the maintenance and improvement of 286km of regional roads with funds provided by Transport for NSW. The network is generally satisfactory; however, there is still a need to widen many roads to meet current standards.

Bitumen resealing on regional roads occurred this financial year and a total of 80,618m² was resealed at a cost of \$500,508.

General maintenance, and heavy patching were undertaken at a cost of \$1,319,327.

3.2km of Jingellic Road near Hulms Road was reconstructed and widened to an 8m seal at a cost of \$3,853,619.

Total expenditure on regional roads totalled \$6,392,032 (includes bridges expenditure on regional roads).

Condition of Public Works

Bridges and Major Culverts

Council is responsible for 225 bridges and major culverts, including 166 on local roads, and 59 on regional roads.

The majority of Council's bridges are in good condition as most are concrete and need only minor maintenance, with the exception of those earmarked for widening or strengthening works.

\$4,338 was spent on maintenance this past financial year.

Council has completed the upgrading of four culverts and one bridge on Jingellic Road, this has been possible through grants that total \$3,600,000 and Council contribution of \$900,000.

Stormwater Management Services

Local Government (General) Regulation 2005

CI 217(1)(e)

In line with the Delivery Plan, routine maintenance has been carried out to Council's existing stormwater drainage system.

Greater Hume Council did not levy any stormwater management charges in 2024/2025.

Water Supply and Sewerage Services

Water Supply

Council operates two water supply systems servicing the urban area of Culcairn and the Village Water Supply Scheme which services Jindera, Burrumbuttock, Brocklesby, Gerogery and Gerogery West. It is considered that both schemes currently operate in a satisfactory manner, although increasing the capacity of the Villages scheme will be required soon due to the ongoing growth at Jindera. All water sourced for the villages water supply scheme is currently supplied by Albury City Council. Asset valuation and subsequent assessment of funds required to bring the infrastructure up to the required standard and maintaining it have been based on known construction dates and theoretical design life of the components.

The Black Street Water Tower in Culcairn is nearing the end of its design life and is proposed for replacement soon subject to grant funding.

Sewerage Schemes

Council operates six separate sewerage schemes:

Burrumbuttock (Common Effluent Drainage System) - This scheme is operating satisfactorily but is at maximum design capacity. Most of the components in the system are currently at least half their design life. Council is currently preparing documentation to apply for Section 60 Approval to augment the existing treatment plant to accommodate future growth. Augmentation works will be able to commence after Section 60 Approval is obtained.

Culcairn – This scheme is operating satisfactorily and is near maximum design capacity. Most of the components in the system are currently at least half their design life. No upgrading works are proposed at the current time.

Henty – This scheme is operating satisfactorily and is below design capacity. Most of the components in the system are currently at least half their design life. No upgrading works are proposed at the current time.

Holbrook – This scheme is operating satisfactorily and is below design capacity. Most of the components in the system are currently at least half their design life. Upgrade works for SPS No.1 are currently being investigated. Further investigation and works are required to reduce groundwater and stormwater infiltration into the sewer network.

Jindera – This scheme is operating satisfactorily but is at maximum capacity. Most of the components in the system are currently at least half their design life and works to increase capacity due to high growth are proposed soon subject to grant funding.

Walla Walla – This scheme is operating satisfactorily and is below design capacity. Most of the components in the system are currently at least half their design life and no upgrading works are proposed at the current time.

Fees, Expenses and Facilities provided to Mayor and Councillors

Mayoral Allowance	\$25,194
Deputy Mayoral Allowance	\$4,787
Annual Fees \$13,245 per councillor per annum (less paid due to LG Election in Sept 2024)	\$121,327
Superannuation	16,310
Expenses in accordance with the above policy (70 cents per kilometre for vehicles up to 2.5 litre engine capacity and 80 cents per kilometre for greater than 2.5 litre)	\$16,437
Councillors Subsistence (e.g. meals, etc)	\$8,192
Delegates expenses (including travel, accommodation and out-of-pocket expenses to attend conferences, seminars and workshops)	\$6,897
Provision of facilities Provision of dedicated office equipment allocated to councillors including laptop computers / iPads	\$0
Telephone & Internet expenses	\$1,912
Attendance of councillors at conferences and seminars	See Delegates Expenses Above
Training of councillors and provision of skill development	\$0
Interstate visits Interstate visits by councillors, including transport, accommodation and other out-of-pocket travelling expenses	\$0
Overseas visits by councillors, including transport, accommodation and other out-of-pocket- travelling 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 an immediate family member of a councillor. No claims submitted for period 1 July 2024 to 30 June 2025	\$0

Training and Professional Development

Our Councillors are required to participate in induction and professional development activities.

Conference	Councillor Attendance	\$
2024 LGNSW Annual Conference	Cr Lea Parker Cr Ben Hooper	\$3,866
Councillor Online Training	Cr Lea Parker Cr Kerry Morton	\$1,260
Country Mayors Conferences (whole year)	Cr Tony Quinn Cr Lea Parker	\$976 \$1,650

Senior Staff employed

Clause 217 (1)(a9)(b) and (c)

During the 2024/2025 year, Council's General Manager Evelyn Arnold received a total remuneration package of \$435,170 (which included salary, superannuation benefits and non-cash benefits). In February 2025, Ms Arnold resigned from the GM role and the total remuneration package includes a severance package.

There were no other designated senior staff employed by Council.

Report on Infrastructure Assets as at 30 June 2025

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2024/25 Required maintenance ^a	2024/25 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Other	10	10	173	218	7,996	13,039	18.1%	29.9%	48.5%	3.2%	0.3%
	Council Offices / Administration Centres	100	100	57	73	4,737	8,840	0.0%	0.0%	87.4%	12.6%	0.0%
	Works Depots	40	40	64	77	3,331	5,522	46.9%	1.3%	38.7%	13.1%	0.0%
	Public Halls	200	200	42	42	4,994	17,487	0.0%	4.1%	14.0%	81.9%	0.0%
	Houses	–	–	24	19	2,675	2,733	0.0%	100.0%	0.0%	0.0%	0.0%
	Libraries	–	–	9	18	2,142	4,123	0.0%	27.3%	72.7%	0.0%	0.0%
	Museums	50	50	7	12	451	1,188	0.0%	15.9%	64.5%	19.0%	0.6%
	Amenities/Public Toilets	100	100	29	36	2,382	5,149	19.5%	17.4%	27.2%	27.4%	8.5%
	Sporting Facilities	–	–	391	388	15,051	28,132	22.0%	3.9%	41.3%	30.8%	2.0%
	Aged Care Facilities	100	100	108	94	3,761	6,506	0.0%	55.4%	44.6%	0.0%	0.0%
	Sub-total	600	600	904	977	47,520	92,719	13.1%	15.5%	41.3%	29.0%	1.1%
Other structures	Other structures	250	250	40	40	23,162	35,710	15.5%	13.0%	59.4%	11.2%	0.9%
	Sub-total	250	250	40	40	23,162	35,710	15.5%	13.0%	59.4%	11.2%	0.9%
Roads	Sealed Roads Surface	1,750	1,750	1,231	2,430	29,613	46,785	13.6%	54.9%	27.3%	3.9%	0.3%
	Sealed Roads Structure	1,440	1,440	1,230	2,430	267,213	382,777	6.2%	67.6%	24.1%	1.8%	0.3%
	Unsealed roads	1,720	1,720	1,548	2,496	17,902	29,548	52.5%	18.1%	24.8%	3.6%	1.0%
	Bridges	–	–	153	4	62,613	91,654	5.7%	72.2%	20.4%	1.3%	0.4%
	Footpaths	90	90	55	59	6,597	7,742	3.5%	94.7%	1.1%	0.4%	0.3%
	Kerb & Gutter	–	–	55	22	10,041	20,050	6.1%	23.4%	32.0%	27.4%	11.1%
	Bulk earthworks	–	–	–	–	292,056	292,056	100.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	5,000	5,000	4,272	7,441	686,035	870,612	39.6%	42.3%	15.8%	1.9%	0.4%
Water supply network	Mains	1,340	1,340	103	157	22,496	36,793	22.0%	47.0%	19.0%	12.0%	0.0%
	Pumping Station/s	50	50	15	7	494	887	6.0%	89.0%	5.0%	0.0%	0.0%
	Treatment Works	–	–	26	30	2,450	472	0.0%	100.0%	0.0%	0.0%	0.0%
	Reservoirs	5,200	5,200	6	8	2,094	4,967	7.0%	40.0%	15.0%	38.0%	0.0%
	Bores	–	–	–	–	370	535	0.0%	100.0%	0.0%	0.0%	0.0%
	Other	–	–	6	3	71	180	0.0%	78.0%	0.0%	2.0%	20.0%
	Sub-total	6,590	6,590	156	205	25,771	43,834	19.4%	48.4%	17.7%	14.4%	0.1%

Report on Infrastructure Assets as at 30 June 2025

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2024/25 Required maintenance ^a	2024/25 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000			1	2	3	4	5
Sewerage network	Mains	200	200	50	32	27,182	45,493	19.0%	33.0%	48.0%	0.0%	0.0%
	Pumping Station/s	210	210	35	43	3,905	6,301	11.0%	77.0%	10.0%	2.0%	0.0%
	Treatment Works	–	–	44	80	5,906	10,770	5.0%	82.0%	11.0%	2.0%	0.0%
	Reuse Scheme	500	500	10	2	1,441	1,756	0.0%	94.0%	3.0%	3.0%	0.0%
	Sub-total	910	910	139	157	38,435	64,320	15.4%	47.2%	36.9%	0.6%	0.0%
Stormwater drainage	Stormwater drainage	–	–	105	161	24,773	29,082	51.6%	29.9%	7.6%	1.9%	9.0%
	Sub-total	–	–	105	161	24,773	29,082	51.6%	29.9%	7.6%	1.9%	9.0%
Open space / recreational assets	Swimming pools	2,000	2,000	149	206	8,383	13,863	15.1%	32.9%	46.8%	5.2%	0.0%
	Sub-total	2,000	2,000	149	206	8,383	13,863	15.1%	32.9%	46.8%	5.2%	0.0%
Total – all assets		15,350	15,350	5,765	9,187	854,079	1,150,140	34.6%	39.3%	20.6%	4.8%	0.7%

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

Infrastructure asset condition assessment 'key'

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

Contracts awarded in excess of \$150,000

Name of Contractor	Description of goods and services	Contract Amount (including GST)
Excell Gray Bruni Pty Ltd	Holbrook Flood Mitigation Works	\$4,001,478.50
Blueys Plumin' and Diggin' Pty Ltd	Dight Street Drainage and Reconstruction	\$592,172.35
Hutchinson Civil P/L	Swift Street Drainage and Reconstruction Stage 1 and 2	\$635,709.80

Our Responsibilities Under the Modern Slavery Act 2018

Effective from 1 July 2022, NSW Government agencies like Greater Hume are required to identify and report on modern slavery risks within their operations and supply chains, specifically in relation to the procurement of goods and services. A Modern Slavery Statement is provided in accordance with the Commonwealth Modern Slavery Act 2018 and Section 428 (4) of the NSW Local Government Act 1993.

Greater Hume is an inclusive, effective and ethical council, taking into consideration social impacts, sustainability, economic and civic leadership aspects across all procurement activities. Greater Hume Council aligns its operations and procurement procedures towards the achievement of its Community Strategic Plan and its key themes.

Greater Hume procures a variety of goods, services and works sourced from industry sectors domestically and internationally, some where there have been inherent, reported or known cases of modern slavery and human rights violations. Greater Hume continues to take reasonable steps to ensure that goods and services procured for or by its people are not products of modern slavery and report all actions and steps taken to avoid products linked to such acts or practices, ensuring cases are identified, reported and monitored.

At the time of making the statement, Greater Hume had not received reports of or found any incidents relating directly to any identified issues raised by the Anti-slavery Commissioner or those outlined by the Modern Slavery Act during the year with regards to the operations of the Council and those identified by the Commissioner as being significant in nature.

Greater Hume through continuous improvement strategies will continue to grow and develop its capabilities in identifying and addressing modern slavery and industrial relations risks within its operations and those of its suppliers and contractors.

Our full Modern Slavery Statement can be viewed in our Statement of Business Ethics Statement located on our website which was adopted in November 2023.

Access and Equity

Section 428(2)(j)

Greater Hume Council has continued to implement the ‘Greater Hume 2030’ plan which incorporate Council’s Disability Inclusion Action Plan (DIAP).

Building Positive Attitudes

- Working with local community groups and organisations to generate awareness and education to improve accessibility and understanding. This has included sponsorship of key events, including key information on Council’s website, assisting with the promotion and communications across Council platforms, along with making available meeting rooms for community groups and associations.

Liveable Communities

- Continuously upgrade recreational facilities (playgrounds, sports fields, golf courses, amenities, parks, etc) to incorporate access and inclusion provisions and to meet the requirements of the Disability Discrimination Act and the relevant Australian Building and Construction Codes

Employment

- Ongoing inclusion of access and inclusion principles in staff training, recruitment and volunteering opportunities
- Improving the facilities and resources to be more accessible for people with a disability.
- Greater awareness across all departments of access requirements
- Functional and psychological assessments of employees to identify additional supports needed.
- Additional training of Children Services team members to facilitate and support Inclusion Support Programs.

Systems and Processes

- Council Website content to comply with W3C’s Web Content Accessibility Guidelines to be more accessible
- Council Events - Establish short term drop off and bus parking points for carers
- Promote libraries as facilities where services can co-locate/ meet and plan community activities/ services/education/ communication
- Monitor footpaths to reduce injury and improve access.

Disability Inclusion Action Plan Council’s current Disability Inclusion Action Plan (DIAP) was reviewed and updated in 2023.

Work carried out on private land.

Clause 217(1)(a4)

Where Council carries out work on private land, it is Council’s policy to charge a rate for such work to ensure full cost recovery. The list of fees and charges in Council’s Delivery Plan addresses the charges Council applies towards work on private land.

No resolutions were passed during the reporting period relating to work carried out on private land and no subsidies were offered in relation to work on private land.

Amounts granted under Section 356

Clause 217(1)(a5)

Section 356 of the Local Government Act1993 states:

“A council may, in accordance with a resolution of the council, contribute money or otherwise grant financial assistance to persons for the purpose of exercising its functions”.

Council in 2024/2025 made contributions or otherwise granted financial assistance as follows:

Beneficiary	Amount
Contributions and Subscriptions	
Murray Arts	\$6,500
Local Government NSW	\$38,960
REROC	\$40,901
Softwoods Working Group	\$12,120
Contribution to Community Development Committee’s	\$1,000
School Presentation Nights	\$520
TOTAL	\$99,731

Customer Relations and Library Services

Greater Hume Council has combined its Customer Relations Service Centre's with our libraries which have created a vibrant and informative hub in each of the local areas.

Greater Hume Council operates four static libraries within the local government area of Henty, Culcairn, Jindera and Holbrook. With the support of Riverina Regional Library and as a member of the NSW Public Library Association.

Greater Hume Council withdrew from the Riverina Regional Library Mobile Library Service effective from 1 July 2024.

The static libraries continue to deliver successful innovative programs as well as outreach services to our towns and villages. Council Libraries deliver a range of programs, events and services for all ages and members of the community.

Library Activities for the 2024/2025 period included;

- Books to Boot program was a Mobile Library Transition program that was provided to our library members that were affected by the withdrawing of RRL Mobile Library Services, they had the opportunity to borrow from a selection of books and learn the benefits of libraries online.
- NSW Senior's Week – "Paint and Platter" was a fun free event for our 55 and overs in our Community, we provided a sweet and savoury platter to enjoy after a guided painting activity with facilitator Georgia Keogh from The Painting Yard, the event was aimed at bringing together members of the community to enjoy new experiences connected to their community.
- Book Nooks set up monthly for children and adults with relevant books and materials.

- Story Time – is held monthly across the libraries. Participants include before school age, pre-school and school students.
- Continue to host local knitting groups, graft groups and playgroups across various libraries.
- Regular visits from local primary and high schools.



Library achievements for the period included:

Henty Library Renovations and Refurbishment Project.

Greater Hume were successful in obtaining a grant through the State Library of NSW - NSW Government Public Library Infrastructure Grants in the amount of \$192,464. The Public Library Infrastructure Grant was aimed at assisting NSW Councils to improve public library infrastructure such as buildings, spaces and information technology.

As a result of the Grant, Culcairn Library received a redevelopment aimed at improving the accessibility, inclusiveness and functionality of the library ensuring that the space is fit for the future.

The Culcairn library now has a beautiful new modern library space with an expanded children's area, new modern furniture and a dedicated space for young people.

Overall this was an exceptional result which will continue to meet the needs of the community into the future.



Change in Operating Hours at Henty Council Office and Library

As of Monday 30 June, the hours at Council's Henty Council Office and Library were extended to include Mondays. The new hours are 9.00am to 2pm each Monday in addition to the existing Tuesday to Friday schedule.

Adult Membership Drive

During the month of June, we ran an adult focused membership drive to encourage new members across all branches. As part of the promotion, every new adult who signed up during June was entered into a draw to win a gift pack. The campaign saw strong community engagement, resulting in 38 new adult members joining our libraries.

Library and Mobile Library Services Cont

Juvenilla Exhibition at Holbrook and Culcairn Library

Holbrook Culcairn Library were fortunate to host an exhibition of the early childhood works of some of Australia’s best loved kids’ authors and illustrators. The Juvenilia exhibition is a collection of more than 100 pieces from over 20 of Australia’s award-winning children’s authors and illustrators, including two former Australian Children’s Laureates (Alison Lester and Ursula Dubosarsky) and well-known writers Andy Griffiths, Graeme Base and Danny Katz. Many exhibits that were displayed were original pieces dating back over 50 years.

Juvenilia was created by podcaster, content creator and internationally award-nominated children’s author Aimee Chan. ‘This is all about the origins of creativity’ says Aimee. ‘Everyone starts somewhere. Whether it’s writing stories by hand on scraps of paper or drawing pictures in pencil and rubbing them out. Today’s most prominent creators of children’s books all started as children too, dreaming about being able to publish their own stories. This unique and very intimate collection is an insight into the early creative writing and drawing of some of the most established authors and illustrators in Australia.’

Vacation Care School Holiday Programs

During 2024/2025 school holidays, our libraries in Holbrook, Culcairn and Henty welcomed our Children’s Services Vacation Care children to our libraries to enjoy movies, craft, playing games, reading books and spending time in our welcoming library environments.

Workshops

In the lead up to Christmas, a Christmas craft corner was set up throughout the month of December. This activity was a great success. Many families called in to spend the afternoon creating fabulous Christmas tree decorations and cards. Library staff loved sharing this exciting time of the year with the children and it was so good to see them enjoying in the library.

National Simultaneous Storytime

On 21, May 2025 20 children from St Patrick’s Primary School Holbrook attended the Holbrook library for National Simultaneous Storytime. Every year a picture book, written and illustrated by an Australian author and illustrator is read simultaneously in libraries, schools, pre-schools, childcare centres, family homes, bookshops and many other places around the country.

Now in its 25th successful year, it is an event that aims to promote the value of reading and literacy, using an Australian children’s book that explores age-appropriate themes.

Library Statistics Library Loans Members Collection

Library	Loans	Members	Number of Items that can be collected (e.g. books, ipads, magazines and DVD’s
Culcairn	3,132	541	3,936
Henty	2,698	355	4,274
Holbrook	5,754	509	4,492
Jindera	1,276	287	1,806
Total	12,860	1,692	14,508

Youth Services

The Greater Hume Council Youth Services organise events and programs throughout the year that address the cultural, educational and recreational needs of the young people in the community. Successful grant funding from the NSW Government provided many opportunities for young people to engage and participate in a range of programs and activities at no cost throughout the year.

Mario Kart Tournament and Games Day

The July 2024 school holiday youth program was Mario Kart Tournament and Games Day. This event was attended by a range of ages each getting to experience the world of Virtual Reality via the libraries VR Headsets and competing against each other in a Mario Kart racing tournament. Mini Pies and sausages rolls were provided.

This program was funded by the Backyard Cricket Grant.

Billabong High School Tech Group

Each week students from Billabong High School visit the Culcairn Library to provide free technology classes to members of the community. If the students are not working away helping with phones, iPads and laptops you will find them busily volunteering in the library.

Students also assist Library staff with shelving books, playing the Virtual Reality Headset and doing the many jigsaws in the library.

Henty Machinery Field Days

At the Henty Machinery Field Days 2024 we provided a “Guess how many” in the jar competition for our Youth along with fairy floss, donuts and a show bag which were a huge hit.

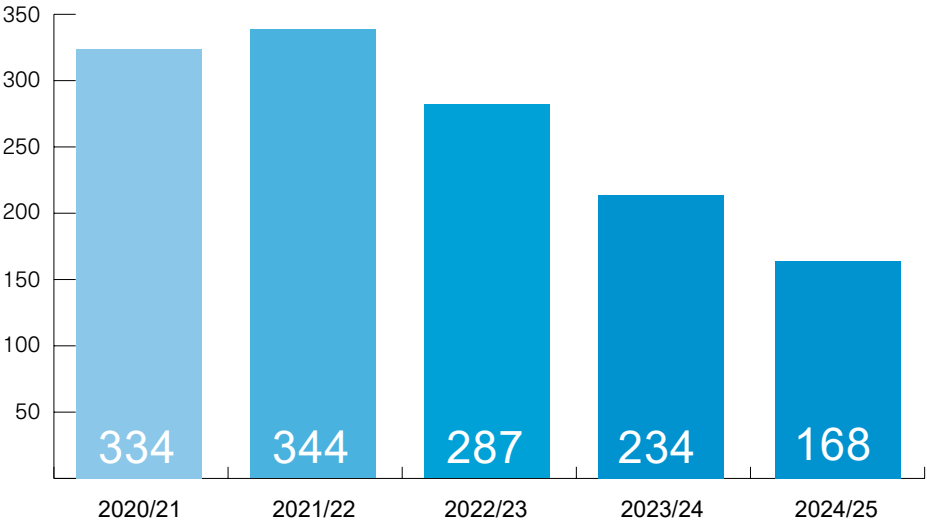
Youth Room

A modern dedicated Youth space has been created at our Culcairn library which provides a welcoming area for you people to enjoy. The space has been designed with comfort and creativity in mind, offering a place where local youth can connect, relax, and engage activities.

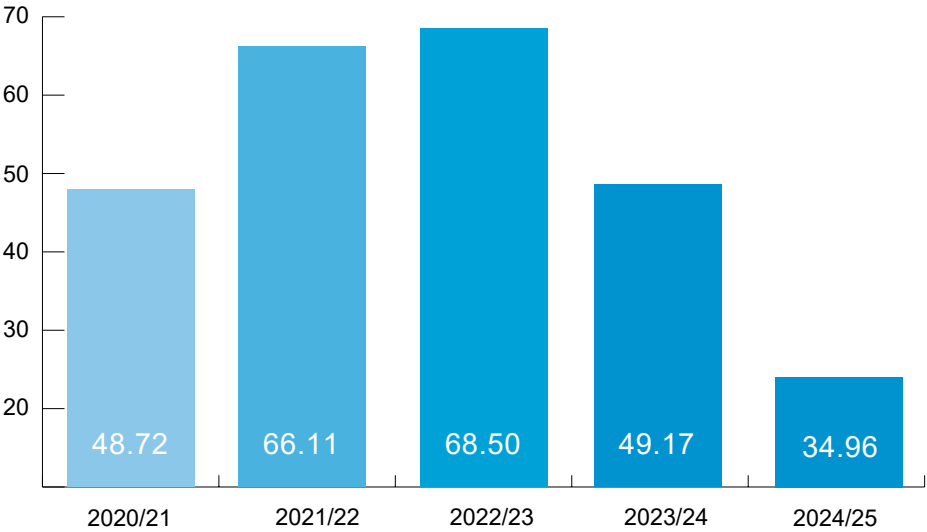


Photo: Dedicated Youth Room at the Culcairn Library.

Development Applications and Complying Development Certificates



Total Number of Development Applications and Complying Development Certificates



Value of Development Applications (\$M)

Inspection of private swimming pools

Swimming Pools Act 1992, s 22F(2)

Swimming Pools Regulation 2018 (SP Reg) cl 23

Number of inspections of tourist and visitor accommodation	0
Number of inspections of premises with more than two dwellings	0
Number of inspections that resulted in issuance of a certificate of compliance under section 22D of this Act	4
Number of inspections that resulted in issuance of an Order under Section 23 of this Act	0



Our People

Clause 217(1)(a9)

Council is committed to developing a culture grounded in inclusion, participation, collaboration and equality. We strive to ensure that everyone, regardless of their background or position, feels respected and able to contribute meaningfully. Open communication and teamwork are encouraged across all of Council, strengthening our ability to work together efficiently.

We seek to eliminate barriers to opportunity and engagement and are dedicated to creating an equitable, respectful and collaborative environment. Through these shared values, we aim to not only support our workforce but also enhance the quality of service we provide to our community.

Workforce Statistics

As per Annual Report Guidelines, Council is required to publish a Statement of the number of persons who performed paid work on Wednesday, 4 December 2024:

Employment Type	Number of People
Permanent Full Time	107
Permanent Part Time	31
Fixed Term Contract	0
Casual	54 (includes pool life guards)
Labour Hire	2
Senior Staff (as per Local Government Act 1993)	1 (General Manager)
Registered Apprentices & Trainees	2
Total	197

Workforce Management Plan

Council's Workforce Management Strategy is a proactive plan that shapes the capacity and capability of our workforce to achieve Council's strategic goals and objectives. It clearly identifies how future staffing and skills requirements will be met, and resources in conjunction with our Long Term Financial Plan and Delivery Program.

In 2025, the Workforce Development Plan was updated as part of the Resourcing Strategy 2025-2029.

In response to the key strategies identified in the Community Strategic Plan 2025 – 2035 the following desired outcomes are incorporated in this WMP:

- Retain skilled, experienced employees and attract new, competent and quality staff
- Develop a high-performing workforce
- Improve leadership capability
- Provide a healthy and safe work environment for our staff that supports diversity and inclusion
- Become an Employer of Choice.



Photo: Greater Hume Children's Services Team celebrating the 30 Year anniversary.

People and Culture Activities

In 2024/25, a key area the People and Culture team focused on was the attraction, selection and retention of employees. As many organisations continue to face skills and staff shortages. Council were successful in the recruitment of various positions including the following roles, Manager – Risk & Governance, Manager – Children Services, various operational positions and numerous Educators and OSHC in Children Services. An increase in candidate applications was the result of efforts in improved advertising campaigns.

Several long-standing employees retired or informed Council of their intent to phase into retirement. Council has been implementing strategies on succession planning and the professional development of our team.

As we continue to encourage the professional development of our team members we implemented and strengthened a range of initiatives that included:

- Supporting Higher Duties in several key roles
- Continuing to provide support to team members studying tertiary and formal qualifications
- Council engaged Align Health to deliver Manual Handling Sessions to the broader organisation to reduce muscle strains and related injuries.
- Native Title Training
- Mental Health First Aid Training for our leaders.
- Difficult Conversation Training was also provided to our customer-facing roles.
- Commitment to operational staff and obtaining licensing and short courses including HR Licences, Chainsaw, Polesaw, Chemical Awareness, First Aid, CPR, Confined Spaces and Mental Health First Aid.
- Supporting employees with Flexible Work Arrangements

Our People

- Attendance at relevant seminars and conferences in the Local Government Conference, Statewide Risk Conference, Local Government Finance, Planning and Water/Waste Water.

In recognition of the skills shortages, Council identified several key areas of the organisation that could benefit from the recruitment of trainees. As part of the Office of Local Government (OLG) initiative, Council applied for and was successful in obtaining Program funding for LG Apprentice, Trainee and Cadet Program Funding. In the 2024/2025 period two trainees were recruited under this program.

Another employment initiative that Council applied for was the Early Childhood Education & Care (ECEC) Worker Retention Payments. This was a nationwide initiative for eligible childhood educators to increase salaries by up to 10% with the view to assist organisations attract and retain workers in the childcare industry. Greater Hume Council enrolled in the scheme and were successful which resulted in an increase in wages to our Children Services Team members.

Improvements were also made to induction and on-boarding of new employees and the performance appraisal process. A key component of Council's staff appraisal system developing and discussing an individual training plan for team members.

In partnership with the IT Working Group as part of our payroll software implementation the BYOD and Mobile Phone Policy was reviewed and updated. The roll out of this initiative was across the entire organisation and enabled staff to enrol a mobile device in our program that accessed various applications. All staff are now able to access emails and various other work-related applications on their mobile devices.

Key events that Council participated in throughout the 2024-2025 period included:

- R U OK Day 12 September 2024 – a series of events were hosted across the organisation that included information on supporting one another. The festivities including dressing in yellow and yellow iced cupcakes were delivered to all of our sites to enjoy.
- Hosted the Pre-Polls for the Local Government Elections. A number of council venues were set up and used for voting the weeks prior to and the Local Government Elections held on 14 September 2024.
- Council attended the Henty Machinery Field Days across the three days in September 2024. With a fairy floss machine, donuts and a dedicated kids area there was a range of staff in attendance to interact and engage with the local community.

Equal Employment Opportunity

- Diversity and Inclusion

Greater Hume Council is committed to providing a positive and collaborative work environment. The following EEO Activities include:

- Strengthening the commitment to providing employees with an environment where opportunities exist equally on the basis of merit, regardless of individual characteristics or other factors. This enables employees to have the opportunity to seek personal and career development in a discrimination and harassment-free workplace and one that recognises the varying requirements of staff.
- All Council policies and procedures conform with EEO principles.
- All recruitment and selection policies, procedures and practices conform with EEO principles and Council employs the best person for the job, based on merit, on every occasion.

- All staff have equal access to, and are encouraged to take advantage of, training and development opportunities relevant to their needs.
- A commitment to being a workplace free from harassment and discrimination.
- Working with our leaders to encourage and support positive workplace behaviour where each team member is treated with respect.
- Continuing the promotion of our Employee Assistance Program that provides valuable support to our employees and families to assist with dealing with workplace and personal matters.
- Offering a work/life balance including a 9 day fortnight, flexible work arrangements, career enhancement and higher duties opportunities.
- Council worked with the Consultative Committee to review and update the Bullying and Harassment Policy and Procedure.



Photo: R U OK Day 2024 at the Culcairn Office.

Risk

Risk, Workplace and Health and Safety

Greater Hume Council is committed to providing and maintaining a safe workplace for all people. Over the year we focused on reviewing current policies and the introduction of our Psychosocial Framework.

Safety initiatives completed:

- Development of incident management flowchart
- RWHS committee constitution updated
- Psychosocial training for all staff
- WHS training to leaders
- Improved format and reporting for the RWHS committee
- New traffic management plans at our Depo's
- Modifications to plant practices
- Review and additional safety measures added at the Culcairn Depot
- Completion of site safety inspections
- WHS Policy reviewed and updated
- Training for HSR's in their roles and responsibilities
- Safety award nomination for safety innovation
- Mental Health First Aid training

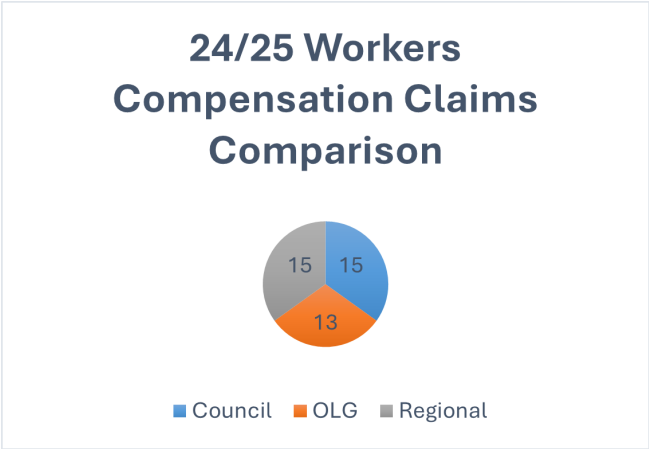
Risk initiatives completed:

- Updating of the risk management policy
- Review and update the enterprise risk register
- Review and update risk appetite statements
- Development of access control procedures

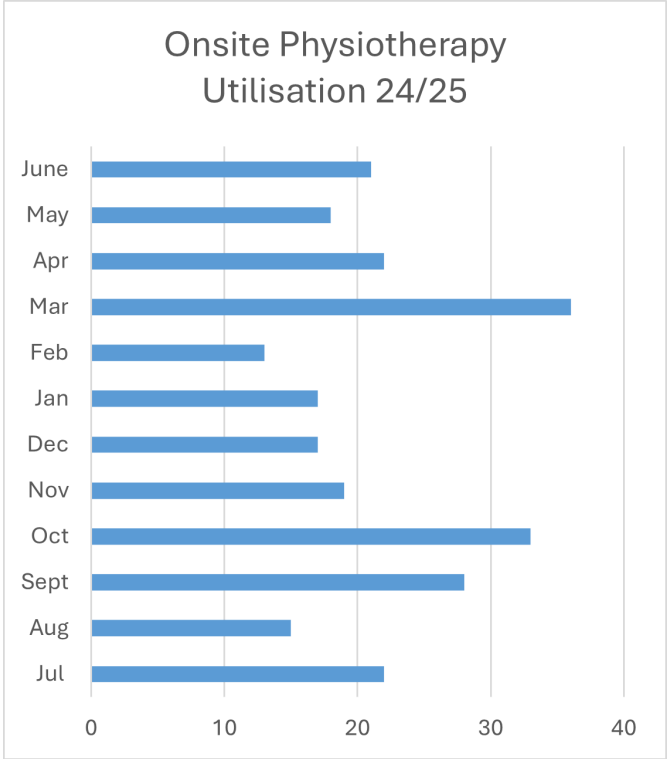
Council continues to work closely with our Insurer, StateCover to improve WHS practices. Council implemented the software, Donesafe. The change from Damstra was an upgrade enabled though StateCover. The new program continues to allow incidents and hazard reporting with the new addition of contractor management, injury management and online documents resource centre. Full utilisation of the additional units will be explored in 2026. Reports of incidents are sent to managers in real time and there is improved reporting on investigations and corrective action.

There were ten (10) lost time injuries lodged for 2024/2025, five (5) claims were lodged which did not incur lost time. We are working closely with Statewide to enhance our current WHS management system to reduce the likelihood of injuries to our employees.

Average claims number comparisons with Office of Local Government, other regional councils show that the increase in claims is comparable.



Council continues to partner with a local healthcare provider to support our employees with regular on-site visits to provide Physio sessions. The program continues to grow and evolve with staff regularly utilising the program.



Risk

Audit, Risk and Improvement Committee Activities

Greater Hume Council has established an audit, risk and improvement committee in compliance with Section 428A of the Local Government Act 1993, the Local Government (General) Regulation 2021 and the Office of Local Government's Guidelines for risk management and internal audit for local government in NSW.

ARIC Committee Members (Voting)

John Batchelor (Chairperson)

John has over forty years' experience in Local Government holding senior management positions in Finance, Administration and Governance. He has held positions at Director level and also as General Manager of a large Rural Council. In recent times he has undertaken contract work for councils in the areas of finance, governance, and performance improvement.

John holds current appointments as Chairperson of Audit Risk and Improvement Committees for five rural based Councils, and one Water County Council.

Melanie Dusterhoft Mavrick

A dedicated and passionate Catholic School Principal with extensive experience in educational leadership and high-level governance, with a strong commitment to rural and remote education and communities. A foundation member of the Catholic Education Council for the Diocese of Wagga Wagga, providing strategic foresight and oversight across diocesan initiatives to ensure equitable, faith-filled, and future-focused learning for all.

Glenn Wilcox

Glenn has worked in Local Government for over forty years and as a senior staff member in the areas of Planning, Building, Environmental, Health, Governance and engineering.

Glenn has also been a General Manager at a number of Councils both in Rural and Regional City areas. Glenn presently owns and operates Islandtime Consulting that provides support to councils that need advice and on-ground support in the areas of Governance, Financial Management and all areas of a council's day-to-day business.

ARIC Committee Members (Non-Voting)

The non-voting Councillor member was Cr Lea Parker, become observer in May 2025 after becoming Mayor. Cr Kerry Morton became a non-voting Councillor member in May 2025.

Audit, Risk and Improvement Committee Activities 2024-2025

The Greater Hume Audit, Risk and Improvement Committee (ARIC) held 4 ordinary meetings and 2 extra ordinary meetings to consider Draft Financial Statements for 2023-2024 and to consider the adoption of the ARIC Strategic Plan and the Risk Management Plan.) The committee had a focus on the requirements of the Local Government (General) Amendment (Audit, Risk and Improvement Committees) Regulation 2023. An ARIC Strategic Plan, Risk Management Plan and Internal Audit Charter were developed and adopted in June 2024.

Governance

The committee Terms of Reference were reviewed and approved by Council in May 2024.

The Committee has an approved Annual Work Plan and a Four (4) year Strategic Work Plan in place.

In addition, the Committee has considered and adopted a Risk Management Plan and this has been approved by Council.

and recommendations. The Internal Audit Program was reviewed in October 2024

ARIC Assesments of Key Responsibilities for 2024-2025

Financial Management

ARIC continues to maintain oversight of Greater Hume’s financial management. ARIC held one finance specific meeting this year to review and provide endorsement of the annual audited financial reports and external audit opinion.

Risk Management

Greater Hume undertook a significant revision of the Risk Management Framework.

Elements of the updated framework comprise the of following components:

- Risk Management Policy
- Risk Appetite Statements
- Enterprise Risk Register

The Risk Management policy was endorsed by Council in May 2025 following a public consultation process and is informed by and aligns to the Australian Standard ISO 31000:2018 – Risk Management Guidelines and the Office of Local Government Risk Management Guidelines. ARIC also undertook a review of Greater Hume’s risk appetite, defining clear statements and tolerance levels for each of the risk categories.

Audit

An update is provided at each meeting regarding the progress of the 2024-2025 financial audit. The auditors are in attendance to provide this update.

Internal Audit

An update on the progress of the Internal Audit Program is provided to the committee at each meeting. When audit reports are received the internal audit provider attends to provide an overview of the report and recommendations. The Internal Audit Program was reviewed in October 2024 with the internal audit program being established inline with the Risk priorities.

Internal Audit Program 2024-2026
2024/2025
Procurement and Purchasing
Water Quality and Systems Monitoring
2025/2026
Waste Management
Insurance and Claims Management
Environmental Compliance

Attestation

Included in this report is the 2024/2025 Attestation signed by the general manager. The Attestation shows the level of compliance with the requirements of the Local Government Regulation 2021, Office of Local Government’s Guidelines for Risk Management and Internal Audit for Local Government in NSW. This report is sitting as Annexure 1.

Greater Hume Council is compliant with all requirements of the Attestation for the 2024/2025 year.

Children’s Services

Clause 217(1)(c)

Children Services Annual Report Greater Hume Children Services embeds a nature based, child lead philosophy where children’s voices are heard and children are empowered to drive their own learning.

The Children Services portfolio includes;

- Four Childcare Centres - Holbrook, Henty, Walla Walla and Culcairn
- Before and After School Care – Holbrook, Henty and Culcairn
- Vacation Care Services – Holbrook, Henty and Culcairn
- Family Day Care - approximately 50 Family Day Care Educators servicing a range of areas.

In 2024/2025, as part of a strong commitment to growth and quality care, many capital works projects were completed across our Long Day Care Centres. These included extensive improvements to outdoor environments at Walla, Holbrook and Henty Centres. Additional resources have been added to each of the Centres’ programs. These improvements have been strategically planned to reflect philosophy, in particular an understanding and acknowledgment of indigenous perspectives.

In 2024, Greater Hume Children Services – Family Day Care celebrated its 30th Anniversary, acknowledging a rich history and significant contribution to the Sector. Celebrations included a formal gathering of key individuals who have played a part in this history and current officials keen to recognise the important role Family Day Care has played in the growth of Greater Hume Children Services. A less formal Community Day was also held where local families and children participated in a variety of activities.

In January 2025 the Service continued its commitment to quality improvement and upskilling staff by holding an All Staff Professional Development Day. Staff from Long Day Care, Out of School Hours Care and Vacation Care Services came together to network, share and learn.

Greater Hume Children Services has adopted the Australian Learning Tracks Program method. This method which aligns perfectly with the Service Philosophy allows the provision of educational based programs, catering to individual children’s needs. Through hands on discovery children are the driving force in their learning. They are communicators, they are social collaborators, and they are valued.

All Services have participated in quality assessments conducted by the Department of Education. The commitment to compliance and quality assurance is reflected in very positive outcomes in all areas of the National Quality Framework.



Photo: Greater Hume Children Services Team celebrating 30 Years

Greater Hume Council Children Services – 2024/2025 Enrolment Numbers

Service	Number of Children
Childcare and Out of Hours School Care	338
Family Day Care	638
Total	976



Photo: Greater Hume Children Services on an outdoor adventure.

Section 355 Committees

Clause 217(1)(a6)

Council has a total of 43 committees of management appointed pursuant to Section 355 of the Local Government Act 1993 exercising functions delegated by Council. A list of the committees and the functions delegated to them is reproduced below:

Bowna / Mullengandra Public Recreation & Public Hall Management Committee	Holbrook Community Gardens Committee
Bowna Wymah Community Committee	Holbrook Sporting Complex Board
Brocklesby Public Hall Management Committee	Holbrook Submarine Museum Committee
Brocklesby Recreation Reserve Management Committee	Holbrook Swimming Pool Committee
Bungowannah Cemetery Management Committee	Jindera Community Gardens Committee
Bungowannah Recreation Reserve Management Committee	Jindera & District Swimming Pool Management Committee
Burrumbuttock Cemetery Management Committee	Jindera Recreation Reserve Management Committee
Burrumbuttock Hall Management Committee	Jindera Sports Stadium Committee
Burrumbuttock Recreation Reserve Management Committee	Jindera School of Arts Management Committee
Cookardinia Cemetery Committee	Jindera Solar Farm Committee
Cookardinia Hall Committee	Lankeys Creek Hall Committee
Culcairn Station House Museum & Historical Society	Little Billabong Hall Committee
Culcairn Sportsground Committee	Mullengandra Cemetery Committee
Culcairn Swimming Pool Committee	Walbundrie Recreation Ground Committee
Culcairn Tennis Court Committee	Walla Walla Community Hall Committee
Gerogery Commemorative Hall Management Committee	Walla Walla Heritage Conservation (German Wagon) Committee
Gerogery West Recreation Reserve Committee and Tennis Club	Walla Walla Sportsground Committee
Goombargana Cemetery Management Committee	Walla Walla Solar Farm Committee
Gum Swamp (Walla Walla) Management Committee	Walla Walla Swimming Pool Committee
Henty Tennis Court Committee	Wirraminna Environmental Education Centre
Henty Sportsground Committee	Woomargama Hall Committee
Henty Memorial Swimming Pool Committee	

Companies In Which Council Held a Controlling Interest

Clause 217(1)(a7)

Council did not hold a controlling interest in any company during 2024/2025.

Partnerships, Cooperatives and Other Joint Ventures

Clause 217(1)(a8)

Council is involved in the following organisations, cooperatives and alliances:

Statewide Mutual Limited

New South Wales Local Government Statewide Mutual Liability Scheme.

The mutual liability scheme known as 'Statewide' was established with a view to containing rising public liability / professional indemnity insurance premiums. The scheme's mission statement is quoted below:

"... applying innovative practices in the management of Local Government insurance, which ensure the protection of members through stable premiums, cost containment and spread of risk."

Statewide Mutual is discretionary mutual providing care for its member councils major insurable risks (except workers compensation). Statewide Mutual is a 'self- insurance' mutual which is backed by reinsurance placed through local and international underwriters.

Members own each scheme and benefit from building equity resulting from surplus contributions.

StateCover Mutual Limited

StateCover Mutual Limited is a specialist workers compensation insurer for NSW Local Government.

Each member council is also part owner of StateCover and insures 134 local government entities with combined workforce of 35,000.

In addition to the full range of claims and injury management services. StateCover also provides Council with a range of services specific to local government.

Riverina Regional Library Service

Library services to Greater Hume Council during the 2024/2025 year were provided by Riverina Regional Library (RRL) based at Wagga Wagga.

Library locations within the shire are:

Branches - Culcairn, Henty, Holbrook and Jindera.

Riverina Eastern Regional Organisation of Councils

Greater Hume Council is a member of Riverina Eastern Regional Organisation of Councils (REROC).

As at 30 June 2025, REROC comprised seven councils and two county councils including Bland, Coolamon,

Cootamundra - Gundagai, Greater Hume, Junee, Lockhart, Temora and Goldenfields Water.

REROC covers an area in excess of 28,447 sq. kms and a population of approximately 48,260. The voluntary aspect of the Organisation encompasses every project that it undertakes. Members only participate in a REROC project if they believe it will generate positive outcomes for their council.

Activities to develop and promote services and access to services for residents

Council maintains two main office locations at Culcairn and Holbrook and customer relation centres at Henty, Walla Walla and Jindera.

During the reporting period, community newsletters were distributed twice to all residents within the shire.

Greater Hume Council has developed and maintained a Residents Guide, copies of which are available at any customer relations centre or electronically via the website.

Council maintains a website showcasing Council's services and contacts.

A 1300 phone number (1300 653 538) is provided for the convenience of residents and ratepayers



Photo: Henty Library. Photo courtesy of Lea_Bic Photography.

The Companion Animals Act and Regulation

Clause 217(1)(f)

Guidelines on the Exercise of Functions under the Companion Animals Act

The NSW Companion Animal Act protects the welfare of animals, their owners and the broader community. Greater Hume Council enforces the act, promotes responsible pet ownership and does its part to maintain a state wide identification register of pets.

Council employs two full time rangers, to undertake these duties across the local government area.

Council is contracted to Albury Animal Management Facility. Dogs and cats impounded or surrendered for re homing are relocated to this facility on the outskirts of Albury.

Council meets its obligation under section 64 of the Companion Animal Act to seek alternatives to euthanasia for unclaimed animals, as revealed in the statistics below, summarized from the lodgement of pound data collection returns for the period.

Animal Shelter

Activity Report for greater Hume Council area

Action	Dogs	Cats
Opening on hand as at 1 July 2024	0	0
Seized	63	19
Returned to Owner	27	8
Total no. seized and surrendered	36	11
Surrendered	2	0
No. of seized transferred to Animal Facility	36	11
released to owners	33	9
euthanized	1	2
re-homed	2	0
Number as at 30 June 2025	200	60

The Companion Animals Act and Regulation

Financial Data

Receipts/Subsidy Recieved 1 July 2024 to 30 June 2025	Amount
Companion Animal Receipts forwarded to Office of Local Government	\$19,207.20
Companion Animals Subsidy received from Office of Local Government	\$8,263.80
Expenditure 1 July 2024 to 30 June 2025	
Salary and Wages	\$82,088.19
Travelling	\$18,766.37
Pound Expenses	\$20,552.40
Other Expenses	\$2,069.04
Total Expenditure	\$123,476.00

Dog Off Leash Areas within Greater Hume Council

The local government area of Greater Hume has five designated dog-off leash areas in Holbrook, Culcairn, Walla Walla, Jindera and Henty townships.

All locations are signposted and provided with plastic bag dispenser and waste bin.

Financial Data

Status	Incidents	Attacking Dogs	Human Victims	Animal Victims
Commenced	1	3	0	1
Finalised	9	12	4	13
Under Investigation	2	2	2	1
Total	12	17	6	15

Rates and Charges Written Off

Clause 132

The amount of rates and charges written off during 2024/2025 was \$311.07.

Public Interest Disclosures

The Public Interest Disclosures Act 2022 (PID Act) provides a system to encourage public officials to report wrongdoings. As provided for under the PID Act, the NSW Information Commissioner is responsible for receiving complaints made as PIDs about government information contraventions, while the NSW Privacy Commissioner is responsible for receiving complaints made as PIDs about privacy contraventions. The Chief Executive Officer of the Information and Privacy Commission is also responsible for receiving reports made about the operations of the agency.

Greater Hume received no public interest disclosures in 2024/2025

Government Information (Public Access) Act 2009

Greater Hume Council received 54 requests in total under the Government Information (Public Access) Act 2009 in the 2024-2025 reporting period.

A summary is provided below of the Requests received:

Building Information Requests	49
Neighbour Property Requests	1
Informal Requests	4
Total	54

Privacy and Personal Information Protection Act

Section 33

The Privacy and Personal Information Protection Act 1998 (PPIPA) commenced on 1 July 2000. This legislation offers enforceable privacy rights to the people of NSW and gives them the opportunity to make a complaint to Council about misuse of their personal information, and if not satisfied with the response, allows them to make a complaint to the NSW Privacy Commissioner.

Council received no complaints in 2024/2025.

The PPIPA also introduces a set of privacy standards in the form of 12 Information Protection Principles which provide practical guidance as to how Council:

- determines what personal information is to be collected
- from who it is to be collected
- who is to collect it
- how it is to be collected
- how it is to be stored
- who can access it.

Service Reviews

- **Customer Relations** - During 2024 / 2025 Council commenced a comprehensive review of customer service function including roles, processes, technology and policies.

At the completion of the review, Council were presented with key finding and recommendations.

Competitive Neutrality

Council does not have any Category 1 businesses for the purpose of National Competition Policy.

The following activities are categorised as Category 2 businesses:

- Sewerage Services
- Water Supply

Council did not receive any competitive neutrality complaints during 2024/2025.

A revised National Competition Policy was adopted by Council on 20 November 2013.

Legal Proceedings

Clause 17(1)(a3)

Set out below is a summary of amounts incurred by Council in relation to legal proceedings taken by Council in the Period 1 July 2024 to 30 June 2025.

Name	Particulars	Result	Cost
Debt Recovery proceedings	Recovery of unpaid rates and charges and sundry debtors	Paid in full or an arrangement to pay entered into	\$43,562
Property contracts, agreements and disputes	Preparation of contracts, legal advice	Finalised	\$73,248
Legal Expenses - Environment & Planning	Legal action in relation to development applications and planning matters	Pending	\$20,720

Representation on Regional Forums

To enhance regional cooperation, recognise growth opportunities and foster consistency and better use of resources, Greater Hume Council continues to have active representation on the following regional forums:

- Hume Zone Bush Fire Management Committee
- Hume Zone Liaison Committee
- Local Emergency Management Committee
- Murray Regional Tourism
- Riverina Eastern Regional Organisation of Councils (REROC)
- Riverina Regional Library
- Riverina Water County Council
- Softwoods Working Group

Bushfire Hazard Reduction Activities

Section 428 A

Following the enquiry from the Black Summer fire Season, The RFS has taken on board and is implementing many recommendations with a renewed focus on Bushfire Hazard Reduction.

All land management agencies will be required to report Hazards and mitigation though the Bush Fire Mitigation Committee (BFMC) and the new online Guardian Platform.

Financial Reports

Section 428(2)(a)

The financial reports and statistics included in this year's annual report reflect the financial position as at 30 June 2025.

Attached to this report is the General Purpose Financial Reports and Special Purpose Financial Reports & Special Schedules for the year ended 30 June 2025.

These were prepared in accordance with the Local Government Act 1993 and the Regulations, as well as Australian Accounting Standards and Statements of Accounting Concepts.

Special Rate Variation to Rates Report

Section 508A

In 2015 the Independent Pricing and Regulatory Tribunal (IPART) determined that Greater Hume Council may increase its general income for the period 2015/2016 to 2017/2018 by 23.45% through a Special Variation to Rates (SVR) as presented in the table below.

The approval was subject to the following conditions:

- Council uses the additional income from the special variation to fund renewal of the local road network.
- Council reports in its annual report for each year from 2015-2016 to 2024-2025 on expenditures consistent with Council's application.

Special Rate Variation to Rates Report 2024/2025

Bitumen Resealing Program - Rural

Location	Job Description	Funding Source	Original Budget 2024/2025	Actual as at 30 June 2025	Amounts Carried Forward to 2025/2026
Sweetwater Road	From Narrow Seal to Road End (CH900 – CH4625)	Cash	\$98,000.00	\$93,572.88	
Morven Cookardinia Road	From 6.7km north of Carabola Lane, North for 3km (CH10000 – CH13000)	Cash	\$105,000.00	\$98,800.77	
Trigg Road	Start 925m from Urana Road, sealed section over bridge to end of seal (CH7180 – CH8650)	Cash	\$48,000.00	\$42,948.64	
Four Corners Road	Full Length – Daysdale Road to Hall Road (CH0 – CH3950)	Cash	\$142,000.00	\$131,930.44	
River Road	Dust Seal	Cash	\$136,000.00	\$185,412.69	
Coppabella Road	Start Maginnity Gap Road, west 2km (CH9420 – CH11420)	Cash	\$75,500.00	\$72,004.37	
Mountain Creek Road	Start Prop #778 to South End of Narrow Bridge – Just South of Fairbarin Road (CH7885 to CH12420)	Cash	\$163,000.00	\$174,398.23	
Henty Walla Road	From last reseal to Walbundrie Road (CH17550 – CH20820)	Cash	\$132,500.00	\$119,578.57	
Henty Cookardinia Road		Uncompleted Works		\$42,103.85	
Tunnel Road	Ferndale Rd to Tin Mines Trail (Ch6020 to Ch10025)	Uncompleted Works		\$104,892.57	
Burrumbuttock Brocklesby Road	From 360w west of Cook Road to Kwong Howlong Road (CH100000 – CH12400)	Uncompleted Works		\$81,739.34	
TOTALS			\$900,000.00	\$1,147,382.35	

Special Rate Variation to Rates Report 2024/2025

Bitumen Resealing Program - Urban

Location	Job Description	Funding Source	Original Budget 2024/2025	Actual as at 30 June 2025	Amounts Carried Forward to 2025/2026
Enterprise Drive, Holbrook	Full length (CH0 - CH314)	Uncompleted Works	\$15,000.00	\$21,219.10	
Gordon Street, Culcairn	Balfour St to Baird St (CH410 – CH1588)	Cash	\$61,000.00	\$57,612.64	
Gordon Street, Culcairn	Balfour St to Wattle St (CH0 – CH395)	Cash	\$15,500.00	\$17,811.14	
Ivor Street, Henty	Keightley St to Rosler Prd 670m (CH280 – CH965)	Cash	\$26,000.00	\$24,558.99	
Swift Street, Holbrook	Ross St to Bath St (CH580 – CH1395)	Cash	\$78,000.00	\$114,998.51	
TOTALS			\$195,500.00	\$236,200.38	

Special Rate Variation to Rates Report 2024/2025

Gravel Resheeting Program

Location	Job Description	Funding Source	Original Budget 2024/2025	Actual as at 30 June 2025	Amounts Carried Forward to 2025/2026
River Road	Ongoing Program	Uncompleted Works	\$255,894.00	\$227,198.46	\$55,069.00
Scholz Road	Full Length (CH0- CH1800)	Uncompleted Works	\$93,000.00	\$0.00	\$93,000.00
Chambers Road	From Riverina Hwy to Methodist Rd (CH0 – CH1650 & CH1980 – CH3240)	Uncompleted Works	\$87,710.00	\$0.00	\$87,710.00
Back Brocklesby Road	Between Wongadel Rd & Howlong Burrumbuttock Rd (CH6330 – CH10530) 4.2km	Cash	\$132,500.00	\$101,557.17	
Kozturs Road	From Alma Park Rd to Green Acres Rd (CH0 – CH1800)	Cash	\$50,500.00	\$48,844.35	
Rockville Road	Full Length	Cash	\$89,500.00	\$71,924.02	
Tower Hill Road	Full Length	Cash	\$19,000.00	\$52,295.89	
Groch Road	Full Length	Cash	\$68,000.00	\$60,918.20	
Lochiel Road	Full Length	Cash	\$31,000.00	\$37,774.24	
McCalls Road	From Lockhart Rd fro 1.26km (CH0 – CH1260)	Cash	\$35,500.00	\$33,394.49	
Glossop School Road	Full Length	Cash	\$17,000.00	\$15,178.21	
Blight Road East	Full Length	Cash	\$63,000.00	\$51,577.50	
Macginnitys Road	4km from Coppabella Int	Cash		\$66,866.32	
TOTALS			\$942,604.00	\$767,528.85	\$235,779.00

Internal Audit and Risk Committee management attestation statement for the 2024/2025 financial year for Greater Hume Council

I am of the opinion that Greater Hume 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.	Greater Hume 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 Greater Hume Council 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.	Greater Hume Council has adopted terms of reference for its Audit, Risk and Improvement Committee that are informed by the model terms of reference approved by the Departmental Chief Executive of the Office of Local Government and the committee operates in accordance with the terms of reference (section 216K of the <i>Local Government (General) Regulation 2021</i>).	Compliant
4.	Greater Hume 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.	Greater Hume Council 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 Work Plans approved by ARIC in June 2025 and endorsed by Council at its meeting in July 2025

6.	Greater Hume Council audit, risk and improvement committee provides the governing body with an annual assessment each year, and a strategic assessment each council term of the matters listed in section 428A of the <i>Local Government Act 1993</i> reviewed during that term (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i>).	Compliant Due 26/27 financial year.
7.	The governing body of Greater Hume Council reviews the effectiveness of the audit, risk and improvement committee at least once each council term (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i>).	Due 26/27 financial year

Membership

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

Chairperson	John Batchelor	01/07/2024	30/06/2028
Independent member	Melanie Dusterhoft-Mavrick	01/07/2024	30/06/2027
Independent member	Glenn Wilcox	01/07/2024	30/06/2026
Council member (appointed Mayor Oct 24)	Lea Parker	01/07/2024	30/09/2024
Council member	Kerry Morton	21/05/2025	21/05/2027

Risk Management

	Requirement	Compliance
8.	Greater Hume Council has adopted a risk management framework that is consistent with current Australian risk management standard and that is appropriate for the Greater Hume Council risks (section 216S of the <i>Local Government (General) Regulation 2021</i>).	Compliant
9.	Greater Hume Council 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>).	Due 26/27 financial year

Internal Audit

	Requirement	Compliance
10.	Greater Hume 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.	Greater Hume Council 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
12.	Greater Hume Council internal audit function is independent and internal audit activities are not subject to direction by the Greater Hume Council (section 216P of the <i>Local Government (General) Regulation 2021</i>).	Compliant
13.	Greater Hume Council has adopted an internal audit charter that is informed by the model internal audit charter approved by the Departmental Chief Executive of the Office of Local Government and the internal audit function operates in accordance with the charter (section 216O of the <i>Local Government (General) Regulation 2021</i>).	Compliant
14.	Greater Hume Council has appointed a member of staff to direct and coordinate internal audit activities or is part of a shared arrangement where a participating Greater Hume 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.	Greater Hume 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.	Greater Hume Council internal audit function undertakes internal audit activities in accordance with a four-year strategic work plan that has been endorsed by the governing body and an annual work plan that has been developed in consultation with the governing body and senior management (Core requirement 3 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i>).	Compliant
18.	Greater Hume Council audit, risk and improvement committee reviews the effectiveness of the internal audit function and reports the outcome of the review to the governing body each council term (section 216R of the <i>Local Government (General) Regulation 2021</i>).	Due 26/27 financial year

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

I advise that Greater Hume 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:

Non-compliance	Reason	Alternative measures being implemented	How the alternative measures achieve equivalent outcomes
Nil			

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



Colin Kane, Acting General Manager

07/11/2025



Greater
Hume
Council



Annual Financial Statements

For the year ended 30 June 2025



Greater
Hume
Council



General Purpose Financial Statements

For the year ended 30 June 2025

Greater Hume Shire Council

General Purpose Financial Statements

for the year ended 30 June 2025

Contents	Page
Understanding Council's Financial Statements	4
Statement by Councillors and Management	5
Primary Financial Statements:	
Income Statement	6
Statement of Comprehensive Income	7
Statement of Financial Position	8
Statement of Changes in Equity	9
Statement of Cash Flows	10
Notes to the Financial Statements	11
Independent Auditor's Reports:	
On the Financial Statements (Sect 417 [2])	86
On the Financial Statements (Sect 417 [3])	89

Overview

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

39 Young Street
Holbrook NSW 2644

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

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

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

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

Greater Hume Shire Council

General Purpose Financial Statements

for the year ended 30 June 2025

Understanding Council's Financial Statements

Introduction

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

What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2025.

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

About the Councillor/Management Statement

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

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. The Income Statement

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

2. The Statement of Comprehensive Income

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

3. The Statement of Financial Position

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

4. The Statement of Changes in Equity

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

5. The Statement of Cash Flows

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

About the Notes to the Financial Statements

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

About the Auditor's Reports

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

In NSW the auditor provides 2 audit reports:

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

Who uses the Financial Statements?

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

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

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

Greater Hume Shire Council

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*

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

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

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

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

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

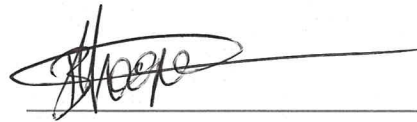
Signed in accordance with a resolution of Council made on 17 September 2025.



Councillor Lea Parker

Mayor

17 September 2025



Councillor Ben Hooper

Councillor

17 September 2025



Colin Kane

Acting General Manager

17 September 2025



Dean Hart

Responsible Accounting Officer

17 September 2025

Greater Hume Shire Council

Income Statement

for the year ended 30 June 2025

Original unaudited budget 2025	\$ '000	Notes	Actual 2025	Actual 2024
	Income from continuing operations			
14,849	Rates and annual charges	B2-1	14,536	13,220
8,050	User charges and fees	B2-2	8,946	7,114
2,294	Other revenues	B2-3	2,585	1,771
14,485	Grants and contributions provided for operating purposes	B2-4	15,614	21,486
10,225	Grants and contributions provided for capital purposes	B2-4	14,423	12,501
966	Interest and investment income	B2-5	1,225	1,224
—	Other income	B2-6	263	224
—	Net gain from the disposal of assets	B4-1	—	369
50,869	Total income from continuing operations		57,592	57,909
	Expenses from continuing operations			
14,493	Employee benefits and on-costs	B3-1	15,049	13,894
14,085	Materials and services	B3-2	15,733	16,919
100	Borrowing costs	B3-3	217	268
511	Other expenses	B3-5	1,588	1,828
—	Net loss from the disposal of assets	B4-1	405	—
29,189	Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets		32,992	32,909
21,680	Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets		24,600	25,000
10,484	Depreciation, amortisation and impairment of non-financial assets	B3-4	15,395	14,160
11,196	Net operating result for the year attributable to Council		9,205	10,840
971	Net operating result for the year before grants and contributions provided for capital purposes		(5,218)	(1,661)

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

Greater Hume Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2025

\$ '000	Notes	2025	2024
Net operating result for the year – from Income Statement		9,205	10,840
Other comprehensive income:			
Amounts which will not be reclassified subsequent to operating result			
Gain on revaluation of infrastructure, property, plant and equipment	C1-6	41,752	88,103
Total items which will not be reclassified subsequent to operating result		41,752	88,103
Total other comprehensive income for the year		41,752	88,103
Total comprehensive income for the year attributable to Council		50,957	98,943

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

Greater Hume Shire Council

Statement of Financial Position

as at 30 June 2025

\$ '000	Notes	2025	2024
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	14,648	11,039
Investments	C1-2	16,050	16,208
Receivables	C1-4	7,472	12,935
Inventories	C1-5	2,414	4,904
Total current assets		40,584	45,086
Non-current assets			
Investments	C1-2	–	2,500
Receivables	C1-4	10	49
Infrastructure, property, plant and equipment (IPPE)	C1-6	906,787	856,401
Intangible assets	C1-7	–	8
Right of use assets	C2-1	–	1
Total non-current assets		906,797	858,959
Total assets		947,381	904,045
LIABILITIES			
Current liabilities			
Payables	C3-1	3,621	7,449
Contract liabilities	C3-2	303	2,256
Lease liabilities	C2-1	–	16
Borrowings	C3-3	410	652
Employee benefit provisions	C3-4	3,621	3,642
Asset Remediation Provision	C3-5	1,425	2,059
Total current liabilities		9,380	16,074
Non-current liabilities			
Borrowings	C3-3	1,923	2,332
Employee benefit provisions	C3-4	223	231
Asset Remediation Provision	C3-5	2,365	2,875
Total non-current liabilities		4,511	5,438
Total liabilities		13,891	21,512
Net assets		933,490	882,533
EQUITY			
Accumulated surplus		290,267	281,062
IPPE revaluation surplus		643,223	601,471
Council equity interest		933,490	882,533
Total equity		933,490	882,533

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

Greater Hume Shire Council

Statement of Changes in Equity

for the year ended 30 June 2025

	Notes	2025			2024		
		Accumulated surplus	IPPE revaluation surplus	Total equity	Accumulated surplus	IPPE revaluation surplus	Total equity
\$ '000							
Opening balance at 1 July		281,062	601,471	882,533	270,222	513,368	783,590
Opening balance		281,062	601,471	882,533	270,222	513,368	783,590
Net operating result for the year		9,205	–	9,205	10,840	–	10,840
Net operating result for the year		9,205	–	9,205	10,840	–	10,840
Other comprehensive income							
– Gain on revaluation of infrastructure, property, plant and equipment	C1-6	–	41,752	41,752	–	88,103	88,103
Other comprehensive income		–	41,752	41,752	–	88,103	88,103
Total comprehensive income		9,205	41,752	50,957	10,840	88,103	98,943
Closing balance at 30 June		290,267	643,223	933,490	281,062	601,471	882,533

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

Greater Hume Shire Council

Statement of Cash Flows

for the year ended 30 June 2025

Original unaudited budget 2025	\$ '000	Notes	Actual 2025	Actual 2024
Cash flows from operating activities				
Receipts:				
14,849	Rates and annual charges		14,336	13,088
8,050	User charges and fees		9,840	6,091
966	Interest received		2,032	662
24,710	Grants and contributions		34,385	26,351
–	Bonds, deposits and retentions received		–	936
2,294	Other		3,364	4,823
Payments:				
(14,493)	Payments to employees		(14,974)	(13,935)
(14,085)	Payments for materials and services		(19,705)	(20,200)
(100)	Borrowing costs		(6)	(194)
–	Bonds, deposits and retentions refunded		(458)	(560)
(511)	Other		(3,983)	(1,608)
21,680	Net cash flows from / (used in) operating activities	G1-1	24,831	15,454
Cash flows from investing activities				
Receipts:				
–	Sale of investments		12,598	19,554
1,448	Sale of real estate assets		1,035	692
207	Proceeds from sale of IPPE		147	699
10	Deferred debtors receipts		9	25
Payments:				
(2,560)	Purchase of investments		(9,940)	(12,938)
(20,887)	Payments for IPPE		(24,107)	(22,521)
–	Purchase of real estate assets		(297)	(2,058)
(21,782)	Net cash flows from/ (used in) investing activities		(20,555)	(16,547)
Cash flows from financing activities				
Payments:				
(651)	Repayment of borrowings		(651)	(660)
–	Principal component of lease payments		(16)	(12)
(651)	Net cash flow from/(used in) financing activities		(667)	(672)
(753)	Net change in cash and cash equivalents		3,609	(1,765)
2,739	Cash and cash equivalents at beginning of year		11,039	12,804
1,986	Cash and cash equivalents at end of year	C1-1	14,648	11,039

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

Greater Hume Shire Council

Contents for the notes to the Financial Statements for the year ended 30 June 2025

A About Council and these financial statements	13
A1-1 Basis of preparation	13
B Financial Performance	16
B1 Functions or activities	16
B1-1 Functions or activities – income, expenses and assets	16
B1-2 Components of functions or activities	17
B2 Sources of income	18
B2-1 Rates and annual charges	18
B2-2 User charges and fees	19
B2-3 Other revenues	20
B2-4 Grants and contributions	21
B2-5 Interest and investment income	26
B2-6 Other income	26
B3 Costs of providing services	27
B3-1 Employee benefits and on-costs	27
B3-2 Materials and services	28
B3-3 Borrowing costs	28
B3-4 Depreciation, amortisation and impairment of non-financial assets	29
B3-5 Other expenses	30
B4 Gains or losses	31
B4-1 Gain or loss from the disposal, replacement and de-recognition of assets	31
B5 Performance against budget	32
B5-1 Material budget variations	32
C Financial position	34
C1 Assets we manage	34
C1-1 Cash and cash equivalents	34
C1-2 Financial investments	35
C1-3 Restricted and allocated cash, cash equivalents and investments	37
C1-4 Receivables	39
C1-5 Inventories	41
C1-6 Infrastructure, property, plant and equipment	43
C1-7 Intangible assets	47
C2 Leasing activities	48
C2-1 Council as a lessee	48
C2-2 Council as a lessor	51
C3 Liabilities of Council	52
C3-1 Payables	52
C3-2 Contract Liabilities	53
C3-3 Borrowings	54
C3-4 Employee benefit provisions	56
C3-5 Provisions	58
D Council structure	60

Greater Hume Shire Council

Contents for the notes to the Financial Statements for the year ended 30 June 2025

D1 Results by fund	60
D1-1 Income Statement by fund	60
D1-2 Statement of Financial Position by fund	61
E Risks and accounting uncertainties	62
E1-1 Risks relating to financial instruments held	62
E2-1 Fair value measurement	65
E3-1 Contingencies	72
F People and relationships	75
F1 Related party disclosures	75
F1-1 Key management personnel (KMP)	75
F1-2 Councillor and Mayoral fees and associated expenses	77
F2 Other relationships	77
F2-1 Audit fees	77
G Other matters	78
G1-1 Statement of Cash Flows information	78
G2-1 Commitments	79
G3-1 Events occurring after the reporting date	79
G4 Changes from prior year statements	79
G4-1 Changes in accounting policy	79
G4-2 Changes in accounting estimates	79
G5 Statement of developer contributions	80
G5-1 Summary of developer contributions	80
G5-2 Developer contributions by plan	81
G5-3 Contributions not under plans	81
G5-4 S7.4 planning agreements	82
H Additional Council disclosures (unaudited)	84
H1-1 Financial review	84
H1-2 Council information and contact details	85

A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 15 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) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-6
- (ii) estimated asset remediation provisions – refer Note C3-5
- (iii) employee benefit provisions – refer Note C3-4

Significant judgements in applying the Council's accounting policies;

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

Monies and other assets received by Council

The Consolidated Fund

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

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

- General purpose operations
- Water service
- Sewerage service.

The following Section 355 Committees have been included in the Consolidated Fund:

- Bowna Wymah Community Committee
- Brocklesby Recreation Reserve Committee
- Brocklesby School of Arts

A1-1 Basis of preparation (continued)

- Bungowannah Cemetery Committee
- Bungowannah Recreation Reserve Committee
- Burrumbuttock Cemetery Committee
- Burrumbuttock Public Hall Committee
- Burrumbuttock Recreation Reserve Committee
- Cookardinina Cemetery Committee
- Cookardinia Hall Committee
- Culcairn Sportsground Committee
- Culcairn Station House Committee
- Culcairn Swimming Pool Committee
- Culcairn Tennis Court Committee
- Gerogery Hall Committee
- Gerogery West Tennis Club
- Goombargana Cemetery Committee
- Headlie Taylor Header Museum Committee
- Henty Park Tennis Committee
- Henty Showground Committee
- Holbrook Community Garden Committee
- Holbrook Sporting Complex Committee
- Jindera Community Garden Committee
- Jindera Multi-Purpose Stadium Committee
- Jindera Recreation Reserve Committee
- Jindera School of Arts Committee
- Jindera Swimming Pool Committee
- Lankeys Creek Hall Committee
- Little Billabong Hall Committee
- Walbundrie Recreation Ground Committee
- Walla Walla Community Hall Committee
- Walla Walla Heritage Conservation
- Walla Walla Sportsground Committee
- Walla Walla Swimming Pool Committee
- Wirraminna Environmental Education Centre
- Woomargama Hall Committee

A1-1 Basis of preparation (continued)

The Trust Fund

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

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

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

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

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

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

Volunteer services

Council relies on the support of volunteers to safeguard and maintain some of its important Council assets. Whilst this support is recognised as a significant contribution to Council, the value of such services cannot be reliably measured and are therefore not recognised in Council's income statement.

New accounting standards adopted during the year

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

B Financial Performance

B1 Functions or activities

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

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

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
Functions or activities										
Governance	19	49	1,976	1,361	(1,957)	(1,312)	15	22	30	37
Administration	1,580	1,293	2,510	2,345	(930)	(1,052)	26	71	58,398	41,338
Public order and safety	437	971	1,619	2,163	(1,182)	(1,192)	397	369	5,632	5,043
Health	220	165	133	174	87	(9)	–	–	–	–
Environment	6,127	3,806	3,294	1,754	2,833	2,052	3,936	2,191	4,370	5,910
Community services and education	5,031	4,857	5,022	4,755	9	102	3,288	3,107	9,950	9,476
Housing and community amenities	1,353	895	1,300	1,224	53	(329)	329	475	5,090	4,598
Water supplies	3,029	2,634	2,702	2,319	327	315	85	132	26,411	30,840
Sewerage services	2,772	2,128	2,149	1,957	623	171	659	201	44,291	46,217
Recreation and culture	2,691	1,978	5,170	5,461	(2,479)	(3,483)	2,279	1,528	64,982	60,722
Mining, manufacturing and construction	144	160	593	423	(449)	(263)	–	–	934	861
Transport and communication	16,180	20,969	20,622	22,109	(4,442)	(1,140)	13,374	19,333	718,642	687,762
Economic affairs	1,647	746	1,297	1,024	350	(278)	641	21	8,651	8,072
General purpose income	16,362	17,258	–	–	16,362	17,258	5,008	6,537	–	3,169
Total functions and activities	57,592	57,909	48,387	47,069	9,205	10,840	30,037	33,987	947,381	904,045

B1-2 Components of functions or activities

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

Governance

Includes costs relating to Council's role as a component of democratic government, including elections, members' fees and expenses, subscriptions to local authority associations, meetings of Council and policymaking committees, public disclosure (e.g. GIPA), and legislative compliance.

Administration

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

Public order and safety

Includes Council's fire protection, emergency services, enforcement of regulations and animal control.

Health

Includes administration of health regulations.

Environment

Includes noxious plants and insect/vermin control, other environmental protection, solid waste management including domestic waste, other waste management, other sanitation and garbage, street cleaning, drainage and stormwater management.

Community services and education

Includes youth services, aged and disabled persons services and children's' services including family day care and child care.

Housing and community amenities

Includes public cemeteries, public conveniences, street lighting, town planning, and other community amenities including housing development and accommodation for families, aged persons, disabled persons, migrants and Indigenous persons.

Water supplies

Includes the provision of reticulated water to villages in the Greater Hume Shire area.

Sewerage services

Includes the provision of reticulated sewerage and common effluent services to villages in the Greater Hume Shire area.

Recreation and culture

Includes public libraries; museums; art galleries, community centres and public halls, sporting grounds and venues, swimming pools, parks and gardens, and other sporting, recreational and cultural services.

Mining, manufacturing and construction

Includes building control and quarries and pits.

Transport and communication

Includes urban, rural and regional roads, including sealed and unsealed roads, bridges, footpaths, kerb and gutter, parking areas, and aerodromes. Also includes natural disaster repair works and Road Maintenance Council Contracts (RMCC) works.

Economic affairs

Includes camping areas and caravan parks; tourism and area promotion; industrial development promotion, real estate development and other business undertakings.

General purpose income

Includes general rates, general component of FAG and interest income.

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2025	2024
Ordinary rates		
Residential	3,983	3,709
Farmland	6,142	5,855
Business	286	305
Less: pensioner rebates	(210)	(185)
Rates levied to ratepayers	10,201	9,684
Pensioner rate subsidies received	115	97
Total ordinary rates	10,316	9,781
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	1,396	955
Water supply services	792	744
Sewerage services	1,634	1,526
Waste management services (not domestic)	389	196
Less: pensioner rebates	(52)	(49)
Annual charges levied	4,159	3,372
Pensioner annual charges subsidies received:		
– Water	19	13
– Sewerage	13	27
– Domestic waste management	29	27
Total annual charges	4,220	3,439
Total rates and annual charges	14,536	13,220

Council has used 01/07/2022 valuations provided by the NSW Valuer General in calculating its rates.

Material accounting policy information

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

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

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

B2-2 User charges and fees

\$ '000	Timing	2025	2024
User charges			
Domestic waste management services	2	212	169
Sewerage services	2	305	269
Water supply services	2	1,839	1,520
Waste management services (not domestic)	2	14	14
Total user charges		2,370	1,972
Fees			
Building regulation	2	129	146
Animal control	2	34	32
Health administration	2	194	140
Planning and building regulation	2	11	4
Section 10.7 certificates (EP&A Act)	2	41	35
Section 603 certificates	2	38	34
Tapping fees	2	76	71
Town planning	2	183	178
Aged care	2	64	38
Aged persons rents and fees	2	206	209
Caravan park	2	105	52
Cemeteries	2	86	91
Child care	2	754	670
Family day care	2	603	711
Lease rentals	2	6	8
Leaseback fees – Council vehicles	2	65	81
Libraries	2	–	5
Private works	2	459	522
Recycling income (non-domestic)	2	170	91
Swimming centres	2	113	102
Tourism	2	51	50
Transport for NSW (state roads not controlled by Council)	2	3,072	1,745
Other	2	116	127
Total fees		6,576	5,142
Total user charges and fees		8,946	7,114
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		–	–
User charges and fees recognised at a point in time (2)		8,946	7,114
Total user charges and fees		8,946	7,114

Material accounting policy information

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

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

B2-3 Other revenues

\$ '000	Timing	2025	2024
Advertising	2	73	52
Legal fees recovery – rates and charges (extra charges)	2	40	63
Commissions and agency fees	2	61	58
Legal fees recovery – other	2	–	2
Diesel rebate	2	114	156
Insurance claims recoveries	2	48	8
Reversal of provision for remediation/rehabilitation tips and quarries		1,318	563
Sales – miscellaneous	2	22	29
S355 Committee Income	2	774	827
Other	2	135	13
Total other revenue		2,585	1,771

Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	–	–
Other revenue recognised at a point in time (2)	2,585	1,771
Total other revenue	2,585	1,771

Material accounting policy information for other revenue

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

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

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

B2-4 Grants and contributions

\$ '000	Timing	Operating 2025	Operating 2024	Capital 2025	Capital 2024
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	2	720	255	–	–
Financial assistance – local roads component	2	427	112	–	–
Payment in advance - future year allocation					
Financial assistance – general component	2	2,376	3,827	–	–
Financial assistance – local roads component	2	1,455	2,343	–	–
Amount recognised as income during current year		4,978	6,537	–	–
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Bushfire and emergency services	2	432	369	–	–
Child care	2	3,267	3,069	–	–
Community centres	2	10	3	579	–
Crown Land	2	–	40	–	–
Drainage	1	–	–	3,912	2,158
Employment Subsidies	2	15	62	–	–
Floodplain management	2	–	(2)	–	–
Library	1	84	123	88	147
LCLI Interest Subsidy	2	59	15	–	–
LIRS Interest Subsidy	2	3	9	–	–
Other contributions	2	65	–	22	–
Natural disaster relief	2	3,054	7,372	–	1,104
Public halls		–	–	65	–
Noxious weeds	2	24	32	–	–
Recreation and culture	1	–	–	90	–
Footpath	2	–	–	201	286
Recreation and culture	1	–	4	1,380	769
Sewerage services	2	341	–	–	–
Street lighting		26	–	–	–
S355 Committee Contributions	2	3	101	–	7
Road Safety Officer	2	77	–	–	–
Swimming pools	1	–	–	–	126
Tourism and economic development	2	3	8	–	–
Transport (other roads and bridges funding)	1	–	–	6,050	5,997
Transport (roads to recovery)	2	1,201	1,782	–	–
Transport for NSW contributions (regional roads, block grant)	2	1,972	1,926	450	702
Youth services	1	–	36	–	–
Total special purpose grants and non-developer contributions – cash		10,636	14,949	12,837	11,296

B2-4 Grants and contributions (continued)

\$ '000	Timing	Operating 2025	Operating 2024	Capital 2025	Capital 2024
Non-cash contributions					
Recreation and culture	2	–	–	831	345
Roads and bridges	2	–	–	16	12
Total other contributions – non-cash		–	–	847	357
Total special purpose grants and non-developer contributions (tied)		10,636	14,949	13,684	11,653
Total grants and non-developer contributions		15,614	21,486	13,684	11,653
Comprising:					
– Other funding		10	45	1,676	463
– Commonwealth funding		6,724	8,319	8,091	4,857
– State funding		8,880	13,122	3,917	6,333
		15,614	21,486	13,684	11,653

B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Notes	Timing	Operating 2025	Operating 2024	Capital 2025	Capital 2024
Developer contributions:						
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
	G5					
Cash contributions						
S 7.4 - voluntary planning agreement		2	—	—	—	150
S 7.11 – contributions towards amenities/services		2	—	—	33	—
S 7.12 – fixed development consent levies		2	—	—	248	249
S 64 – water supply contributions		2	—	—	85	132
S 64 – sewerage service contributions		2	—	—	317	174
Other developer contributions		2	—	—	56	143
Total developer contributions – cash			—	—	739	848
Total developer contributions			—	—	739	848
Total contributions			—	—	739	848
Total grants and contributions			15,614	21,486	14,423	12,501
Timing of revenue recognition						
Grants and contributions recognised over time (1)			341	1,000	11,626	10,503
Grants and contributions recognised at a point in time (2)			15,273	20,486	2,797	1,998
Total grants and contributions			15,614	21,486	14,423	12,501

B2-4 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:

\$ '000	Operating 2025	Operating 2024	Capital 2025	Capital 2024
Unspent grants and contributions				
Unspent funds at 1 July	3,107	5,197	2,006	5,410
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	11	2,912	–	1,361
Add: Funds received and not recognised as revenue in the current year	3	2	–	–
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(2,889)	(1,326)	(1,885)	–
Less: Funds received in prior year but revenue recognised and funds spent in current year	(107)	(3,678)	–	(4,765)
Unspent funds at 30 June	125	3,107	121	2,006

Unexpended capital grants relate to funding received under the Commonwealth Government Drought Communities and Crown Land Stimulus projects.

Contributions

Unspent funds at 1 July	–	–	1,914	1,405
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	–	–	358	321
Add: contributions received for the provision of goods and services in a future	–	–	56	241
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	–	–	(282)	(53)
Unspent contributions at 30 June	–	–	2,046	1,914

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.

B2-4 Grants and contributions (continued)

Capital grants

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

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

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

Developer contributions

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

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

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

Other grants and contributions

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

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

B2-5 Interest and investment income

\$ '000	2025	2024
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	138	88
– Cash and investments	1,087	1,136
Total interest and investment income	1,225	1,224
Interest and investment income is attributable to:		
Overdue rates and annual charges (general fund)	71	54
General Council cash and investments	813	900
Developer contributions		
– Section 7.11	6	6
– Section 7.12	34	24
Water fund operations	176	125
Sewerage fund operations	125	115
Total interest and investment income	1,225	1,224

B2-6 Other income

\$ '000	Notes	2025	2024
Rental income			
Other lease income			
Commercial property		65	68
Residential property		92	76
Land		62	29
Room/Facility Hire		44	51
Total other lease income		263	224
Total rental income	C2-2	263	224
Total other income		263	224

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2025	2024
Salaries and wages	12,124	11,329
Travel expenses	169	161
Employee leave entitlements (ELE)	1,083	1,294
Superannuation – defined contribution plans	1,456	1,271
Superannuation – defined benefit plans	16	51
Workers' compensation insurance	276	295
Fringe benefit tax (FBT)	22	(17)
Training costs (other than salaries and wages)	140	188
Protective clothing	46	53
Other	229	159
Total employee costs	15,561	14,784
Less: capitalised costs	(512)	(890)
Total employee costs expensed	15,049	13,894

Material accounting policy information

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

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

B3-2 Materials and services

\$ '000	Notes	2025	2024
Raw materials and consumables		2,065	1,429
Contractor costs		10,608	12,774
Audit Fees	F2-1	170	109
Advertising		65	54
Bank charges		62	61
Councillor and Mayoral fees and associated expenses	F1-2	180	178
Election expenses		97	—
Electricity and heating		329	278
Insurance		935	855
Postage		45	34
Printing and stationery		105	148
Street lighting		192	191
Subscriptions and publications		227	126
Telephone and communications		137	134
Valuation fees		70	63
Water charges		251	283
Other expenses		57	88
Legal expenses:			
– Legal expenses: planning and development		21	11
– Legal expenses: debt recovery		44	68
– Legal expenses: other		73	35
Total materials and services		15,733	16,919
Total materials and services		15,733	16,919

B3-3 Borrowing costs

(i) Interest bearing liability costs

Interest on leases		—	1
Interest on loans		92	121
Total interest bearing liability costs		92	122
Total interest bearing liability costs expensed		92	122

(ii) Other borrowing costs

– Remediation liabilities	C3-5	125	146
Total other borrowing costs		125	146
Total borrowing costs expensed		217	268

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

\$ '000	Notes	2025	2024
Depreciation and amortisation			
Plant and equipment	C1-6	1,114	1,146
Office equipment	C1-6	31	26
Furniture and fittings	C1-6	2	11
Infrastructure:	C1-6		
– Buildings – non-specialised		535	506
– Buildings – specialised		1,106	1,056
– Other structures		1,612	1,734
– Roads		8,844	7,613
– Stormwater drainage		232	220
– Water supply network		574	544
– Sewerage network		785	741
– Swimming pools		509	472
Right of use assets	C2-1	1	11
Reinstatement, rehabilitation and restoration assets:			
– Asset reinstatement costs	C3-5,C1-6	40	38
– Quarry assets	C3-5,C1-6	2	3
Intangible assets	C1-7	8	39
Total depreciation and amortisation costs		15,395	14,160
Total depreciation, amortisation and impairment for non-financial assets		15,395	14,160

Material accounting policy information

Depreciation and amortisation

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

Impairment of non-financial assets

Council assets held at fair value that are not held primarily for their ability to generate net cash flow, and that are deemed to be specialised, are 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.

Intangible assets not yet available for use, are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired.

Other 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.

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

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

B3-5 Other expenses

\$ '000	2025	2024
Impairment of receivables		
Other	11	97
Total impairment of receivables	11	97
Other		
Contributions/levies to other levels of government:		
– NSW fire brigade levy	68	58
– NSW rural fire service levy	610	616
– State Emergency Services levy	40	50
– Riverina Regional Library	236	331
S355 Committee expenses	454	408
Donations, contributions and assistance to other organisations (Section 356)	169	268
Total other	1,577	1,731
Total other expenses	1,588	1,828

B4 Gains or losses

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

\$ '000	Notes	2025	2024
Gain (or loss) on disposal of property (excl. investment property)			
Proceeds from disposal – property		–	500
Less: carrying amount of property assets sold/written off		–	(453)
Gain (or loss) on disposal		–	47
Gain (or loss) on disposal of plant and equipment			
	C1-6		
Proceeds from disposal – plant and equipment		147	199
Less: carrying amount of plant and equipment assets sold/written off		(122)	(113)
Gain (or loss) on disposal		25	86
Gain (or loss) on disposal of infrastructure			
	C1-6		
Less: carrying amount of infrastructure assets sold/written off		(241)	(315)
Gain (or loss) on disposal		(241)	(315)
Gain (or loss) on disposal of real estate assets held for sale			
	C1-5		
Proceeds from disposal – real estate assets		1,035	692
Less: carrying amount of real estate assets sold/written off		(1,224)	(141)
Gain (or loss) on disposal		(189)	551
Gain (or loss) on disposal of investments			
	C1-2		
Proceeds from disposal/redemptions/maturities – investments		12,598	19,554
Less: carrying amount of investments sold/redeemed/matured		(12,598)	(19,554)
Gain (or loss) on disposal		–	–
Net gain (or loss) from disposal of assets		(405)	369

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 18 June 2025 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2025 Budget	2025 Actual	2025 ----- Variance -----	
Revenues				
Rates and annual charges	14,849	14,536	(313)	(2)% U
User charges and fees	8,050	8,946	896	11% F
Increase is due to additional works carried out under the Roads Maintenance Council Contract (RMCC)				
Other revenues	2,294	2,585	291	13% F
Additional income from recycling waste products				
Operating grants and contributions	14,485	15,614	1,129	8% F
Capital grants and contributions	10,225	14,423	4,198	41% F
Major projects originally budgeted for completion in 2023-2024 were not completed until the current year. Final grant payments were received in 2024-2025 that were budgeted in 2023-2024. The main projects were the Brocklesby-Balldale road reconstruction (\$2.15m), Gerogery road reconstruction (\$0.38m) and the Jingellic road 5 Bridges project at Wantagong (\$2.5m).				
Interest and investment revenue	966	1,225	259	27% F
Net gains from disposal of assets	—	—	—	∞ F
Other income	—	263	263	∞ F

B5-1 Material budget variations (continued)

\$ '000	2025 Budget	2025 Actual	2025 ----- Variance -----	
---------	----------------	----------------	------------------------------	--

Expenses

Employee benefits and on-costs	14,493	15,049	(556)	(4)%	U
---------------------------------------	---------------	---------------	--------------	-------------	----------

Materials and services	14,085	15,733	(1,648)	(12)%	U
-------------------------------	---------------	---------------	----------------	--------------	----------

The increase in material and service expenses can be attributed to the additional revenue received from grant funding and expenditure incurred on road repairs relating to the ongoing natural disaster repair works.

Borrowing costs	100	217	(117)	(117)%	U
------------------------	------------	------------	--------------	---------------	----------

Depreciation, amortisation and impairment of non-financial assets	10,484	15,395	(4,911)	(47)%	U
--	---------------	---------------	----------------	--------------	----------

The increase in depreciation expense relates to the adjustment for depreciation on roads sub-base which prior to 2023-2024 had not been depreciated. This adjustment was made during the 2023-2024 audit process and was not budgeted for.

Other expenses	511	1,588	(1,077)	(211)%	U
-----------------------	------------	--------------	----------------	---------------	----------

The budget included contributions toward the Rural Fire Service and Emergency Services as materials and services instead of other expenses. Additionally no budget allocation was made for S355 committee expenses as this is not known at the time the budget is prepared.

Statement of cash flows

Cash flows from operating activities	21,680	24,831	3,151	15%	F
---	---------------	---------------	--------------	------------	----------

Cashflow from operating and capital grants exceeded budget by \$10.48m. This was offset by higher expenditure on materials and services for the completion of natural disaster works and road repairs.

Cash flows from investing activities	(21,782)	(20,555)	1,227	(6)%	F
---	-----------------	-----------------	--------------	-------------	----------

Cash flows from financing activities	(651)	(667)	(16)	2%	U
---	--------------	--------------	-------------	-----------	----------

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2025	2024
Cash assets		
Cash on hand and at bank	11,648	9,139
Cash equivalent assets		
– Term deposits	3,000	1,900
Total cash and cash equivalents	14,648	11,039
Reconciliation of cash and cash equivalents		
Total cash and cash equivalents per Statement of Financial Position	14,648	11,039
Balance as per the Statement of Cash Flows	14,648	11,039

C1-2 Financial investments

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Debt securities at amortised cost				
Term deposits	13,550	–	13,708	–
Government and semi-government bonds	2,500	–	2,500	2,500
Total	16,050	–	16,208	2,500
Total financial investments	16,050	–	16,208	2,500
Total cash assets, cash equivalents and investments	30,698	–	27,247	2,500

C1-2 Financial investments (continued)

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

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

Financial assets

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

Classification

On initial recognition, Council classifies its financial assets as measured at amortised cost.

Financial assets are not reclassified subsequent to their initial recognition.

Amortised cost

Assets measured at amortised cost are financial assets where:

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

Council's financial assets measured at amortised cost comprise trade and other receivables, cash and cash equivalents and investments in the Statement of Financial Position.

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

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

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

\$ '000	2025	2024
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	30,698	29,747
Less: Externally restricted cash, cash equivalents and investments	(10,023)	(13,454)
Cash, cash equivalents and investments not subject to external restrictions	20,675	16,293

External restrictions

External restrictions – included in liabilities

External restrictions included in cash, cash equivalents and investments above comprise:

Specific purpose unexpended grants – general fund	246	2,216
External restrictions – included in liabilities	246	2,216

External restrictions

External restrictions included in cash, cash equivalents and investments above comprise:

Developer contributions – general	1,343	1,022
Developer contributions - voluntary planning agreement	703	891
Water fund	4,391	3,789
Sewer fund	3,133	2,427
Specific purpose unexpended grants	–	2,897
Town improvement funds	18	18
Trust	185	190
Other	4	4
Total external restrictions	10,023	13,454

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

\$ '000	2025	2024
(b) Internal allocations		
Cash, cash equivalents and investments not subject to external restrictions	20,675	16,293
Less: Internally restricted cash, cash equivalents and investments	(15,305)	(15,228)
Unrestricted and unallocated cash, cash equivalents and investments	5,370	1,065

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

\$ '000	2025	2024
Internal allocations		
At 30 June, Council has internally allocated funds to the following:		
Plant and vehicle replacement	1,461	1,055
Employees' leave entitlement	742	698
Carry over works (uncompleted works)	2,274	3,197
Aged care units – Jindera	43	50
Bypass handover works contribution	451	451
Crown Lands Lease reserve	83	56
Culcairn community housing	278	264
Culcairn Oasis community newsletter	14	15
Emergency Services Reserve	277	327
Financial Assistance Grant	3,831	3,827
Children Services	866	758
Children Services Culcairn Capital Improvements	172	172
Children Services Holbrook Capital Improvements	148	148
Gum Swamp maintenance reserve	15	15
Henty housing	39	26
Henty Headerlines newsletter	18	15
Holbrook Happenings Newsletter	34	8
Holbrook Frampton Court	356	327
Holbrook housing	16	11
Holbrook Kala Court	285	265
Jindera Administration Hub reserve	67	73
Jindera Hostel	9	9
Morven community fund	19	19
Quarry restoration	559	375
Riverina Noxious Weeds program	66	66
Risk management incentive bonus	4	61
Section 355 Committees	1,477	1,271
Submarine Museum	44	34
Waste management reserve	1,218	1,226
Works warranty	366	346
Other	73	63
Total internal allocations	15,305	15,228

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

\$ '000	2025	2024
(c) Unrestricted and unallocated		
Unrestricted and unallocated cash, cash equivalents and investments	5,370	1,065

C1-4 Receivables

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Rates and annual charges	1,074	–	889	–
Interest and extra charges	130	–	94	–
User charges and fees	1,835	–	2,044	–
Private works	103	–	747	–
Accrued revenues				
– Interest on investments	140	–	983	–
– Other income accruals	2,686	–	–	–
Amounts due from other councils	457	–	120	–
Deferred debtors	40	10	10	49
Government grants and subsidies	825	–	7,832	–
Net GST receivable	224	–	344	–
Total	7,514	10	13,063	49
Less: provision for impairment				
User charges and fees	(42)	–	(128)	–
Total provision for impairment – receivables	(42)	–	(128)	–
Total net receivables	7,472	10	12,935	49

\$ '000	2025	2024
Movement in provision for impairment of receivables		
Balance at the beginning of the year	128	32
+ new provisions recognised during the year	20	98
– amounts provided for but recovered during the year	(101)	(2)
Balance at the end of the year	47	128
Represented by:		
Expected credit loss (calculated in accordance with AASB 9)	12	13
Additional specific provisions	35	115
Balance at the end of the year	47	128

C1-4 Receivables (continued)

Material accounting policy information

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

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

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

Impairment

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

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

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

For non-rates debtors, Council uses the presumption that an asset which is more than 60 days past due has seen a significant increase in credit risk.

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

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

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

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

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

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

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

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

C1-5 Inventories

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
(i) Inventories at cost				
Real estate for resale	2,072	–	4,485	–
Stores and materials	342	–	419	–
Total inventories at cost	2,414	–	4,904	–
Total inventories	2,414	–	4,904	–

(i) Other disclosures

\$ '000	Notes	2025 Current	2025 Non-current	2024 Current	2024 Non-current
(a) Details for real estate development					
Residential		1,796	–	3,490	–
Industrial/commercial		276	–	995	–
Total real estate for resale		2,072	–	4,485	–
(Valued at the lower of cost and net realisable value)					
Represented by:					
Acquisition costs		807	–	843	–
Development costs		1,265	–	3,642	–
Total costs		2,072	–	4,485	–
Total real estate for resale		2,072	–	4,485	–
Movements:					
Real estate assets at beginning of the year		4,485	–	2,467	–
– Purchases and other costs		1,783	–	2,058	–
– Transfers in from (out to) Note C1-6		(2,972)	–	101	–
– WDV of sales (expense)	B4-1	(1,224)	–	(141)	–
Total real estate for resale		2,072	–	4,485	–

(b) Current inventories not anticipated to be settled within the next 12 months

The following inventories and other assets, even though classified as current are not expected to be recovered in the next 12 months;

\$ '000	2025	2024
Real estate for resale	1,448	412
	1,448	412

C1-5 Inventories (continued)

Material accounting policy information

Raw materials and stores, work in progress and finished goods

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

Land held for resale

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

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

C1-6 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2024			Asset movements during the reporting period								At 30 June 2025		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Tfrs from/(to) real estate assets (Note C1-5)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000														
Capital work in progress	9,945	–	9,945	886	–	–	–	(6,846)	–	–	–	3,985	–	3,985
Plant and equipment	14,541	(7,136)	7,405	–	729	(122)	(1,114)	–	(113)	–	–	14,737	(7,952)	6,785
Office equipment	648	(470)	178	–	3	–	(31)	–	–	–	–	651	(501)	150
Furniture and fittings	183	(173)	10	4	18	–	(2)	–	–	–	–	205	(175)	30
Land:														
– Operational land	20,862	–	20,862	–	–	–	–	–	–	–	3,995	24,857	–	24,857
– Community land	10,548	–	10,548	–	–	–	–	–	–	–	2,960	13,508	–	13,508
– Land under roads (post 30/6/08)	1,811	–	1,811	–	16	–	–	–	–	–	–	1,827	–	1,827
Infrastructure:														
– Buildings – non-specialised	31,742	(12,486)	19,256	308	565	–	(535)	201	–	–	924	34,157	(13,438)	20,719
– Buildings – specialised	55,534	(29,811)	25,723	1,348	–	(27)	(1,106)	–	–	–	863	58,562	(31,761)	26,801
– Other structures	33,071	(10,720)	22,351	1,084	641	(29)	(1,612)	79	–	–	648	35,710	(12,548)	23,162
– Roads	537,697	(168,135)	369,562	11,900	–	(168)	(8,844)	4,142	–	418	16,969	578,556	(184,577)	393,979
– Bulk earthworks (non-depreciable)	277,151	–	277,151	177	–	–	–	1,702	–	310	12,716	292,056	–	292,056
– Stormwater drainage	22,203	(3,900)	18,303	738	4,246	(17)	(232)	714	–	181	840	29,082	(4,309)	24,773
– Water supply network	42,522	(17,062)	25,460	141	–	–	(574)	–	–	108	636	43,834	(18,063)	25,771
– Sewerage network	62,265	(24,488)	37,777	22	–	–	(785)	8	–	469	944	64,320	(25,885)	38,435
– Swimming pools	13,207	(4,706)	8,501	7	14	–	(509)	–	113	–	257	13,863	(5,480)	8,383
Reinstatement, rehabilitation and restoration assets:														
– Quarry assets	78	(67)	11	–	–	–	(2)	–	–	–	–	78	(69)	9
– Tip assets	1,841	(294)	1,547	–	50	–	(40)	–	–	–	–	1,890	(333)	1,557
Total infrastructure, property, plant and equipment	1,135,849	(279,448)	856,401	16,615	6,282	(363)	(15,386)	–	–	1,486	41,752	1,211,878	(305,091)	906,787

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

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

By aggregated asset class	At 1 July 2023			Asset movements during the reporting period							At 30 June 2024		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Tfrs from/(to) real estate assets (Note C1-5)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000													
Capital work in progress	3,815	–	3,815	7,993	–	–	–	(1,863)	–	–	9,945	–	9,945
Plant and equipment	13,688	(6,754)	6,934	–	1,719	(102)	(1,146)	–	–	–	14,541	(7,136)	7,405
Office equipment	612	(451)	161	–	54	(11)	(26)	–	–	–	648	(470)	178
Furniture and fittings	181	(162)	19	–	2	–	(11)	–	–	–	183	(173)	10
Land:													
– Operational land	19,290	–	19,290	–	–	(151)	–	–	(101)	1,824	20,862	–	20,862
– Community land	9,902	–	9,902	14	–	–	–	2	–	630	10,548	–	10,548
– Land under roads (post 30/6/08)	1,691	–	1,691	–	12	–	–	–	–	108	1,811	–	1,811
Infrastructure:													
– Buildings – non-specialised	30,591	(11,756)	18,835	93	11	(302)	(506)	–	–	1,125	31,742	(12,486)	19,256
– Buildings – specialised	53,181	(28,299)	24,882	50	–	–	(1,056)	–	–	1,847	55,534	(29,811)	25,723
– Other structures	30,064	(10,355)	19,709	1,341	281	–	(1,734)	169	–	2,585	33,071	(10,720)	22,351
– Roads	467,304	(162,921)	304,383	8,829	2,189	(317)	(7,613)	674	–	61,417	537,697	(168,135)	369,562
– Bulk earthworks (non-depreciable)	262,939	–	262,939	315	46	–	–	13	–	13,838	277,151	–	277,151
– Stormwater drainage	20,099	(4,155)	15,944	876	117	–	(220)	987	–	599	22,203	(3,900)	18,303
– Water supply network	40,248	(15,721)	24,527	100	134	–	(544)	–	–	1,243	42,522	(17,062)	25,460
– Sewerage network	59,090	(22,601)	36,489	64	99	–	(741)	16	–	1,850	62,265	(24,488)	37,777
– Swimming pools	12,629	(4,757)	7,872	58	4	–	(472)	2	–	1,037	13,207	(4,706)	8,501
Reinstatement, rehabilitation and restoration assets:													
– Quarry assets	79	(65)	14	–	–	–	(3)	–	–	–	78	(67)	11
– Tip assets	1,793	(256)	1,537	–	48	–	(38)	–	–	–	1,841	(294)	1,547
Total infrastructure, property, plant and equipment	1,027,196	(268,253)	758,943	19,733	4,716	(883)	(14,110)	–	(101)	88,103	1,135,849	(279,448)	856,401

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

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

Material accounting policy information

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

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

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

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

Useful lives of IPPE

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

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 10	Playground equipment	10
Office furniture	5 to 10	Benches, seats etc.	10
Computer equipment	5		
Vehicles	5	Buildings	
Heavy plant/road making equipment	5 to 12	Buildings: masonry	50 to 150
Other plant and equipment	6 to 10	Buildings: other	50 to 100
Water and sewer assets		Stormwater assets	
Dams and reservoirs	50 to 100	Drains	110
Bores	33	Culverts	100 to 120
Reticulation pipes: PVC	30 to 80		
Reticulation pipes: other	60 to 50		
Pumps and telemetry	25		
Transportation assets		Other infrastructure assets	
Sealed roads: surface	20 to 35	Bulk earthworks	Infinite
Sealed roads: pavement base	60 to 80	Swimming pools	40-60
Sealed roads: pavement sub-base	120 to 160		
Unsealed roads	25 to 40		
Bridge: concrete	100 to 120		
Bridge/Culverts: other	100 to 120		
Kerb, gutter and footpaths	40		

Revaluation model

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

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

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

Land under roads

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips. Council has elected not to recognise land under roads acquired before 1 July 2008 in accordance with AASB 1051 *Land Under Roads*.

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

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

Crown reserves

Crown reserves under Council's care and control are recognised as assets of the Council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated. Where the Crown reserves are under a lease arrangement they are accounted for under AASB 16 Leases, refer to Note C2-2.

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

Rural Fire Service assets

Greater Hume Shire Council recognises the land and buildings used by the Rural Fire Service situated within the Shire boundary, however, it does not account for Rural Fire Service plant or other equipment.

C1-7 Intangible assets

Intangible assets are as follows:

\$ '000	2025	2024
Opening values at 1 July		
Gross book value	531	531
Accumulated amortisation and impairment	(523)	(484)
Net book value – opening balance	8	47
Movements for the year		
Amortisation charges	(8)	(39)
Closing values at 30 June		
Gross book value	531	531
Accumulated amortisation and impairment	(531)	(523)
Total software – net book value	–	8
Total intangible assets – net book value	–	8

C2 Leasing activities

C2-1 Council as a lessee

Council has leases over a range of office and IT equipment.

Council has other low value leases which are not material and not disclosed in this note.

Information relating to the leases in place and associated balances and transactions is provided below.

Office and IT equipment

Leases of office and IT equipment include photocopiers, servers and plotters.

The lease terms are between 1 and 5 years with no renewal option, the payments are fixed, however some of the leases include variable payments based on usage.

(a) Right of use assets

\$ '000	Plant & Equipment	Total
2025		
Opening balance at 1 July	1	1
Depreciation charge	(1)	(1)
Balance at 30 June	—	—
2024		
Opening balance at 1 July	13	13
Depreciation charge	(11)	(11)
Other movement	(1)	(1)
Balance at 30 June	1	1

(b) Lease liabilities

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Lease liabilities	—	—	16	—
Total lease liabilities	—	—	16	—

(c) (i) The maturity analysis

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

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
2024					
Cash flows	1	—	—	1	16

C2-1 Council as a lessee (continued)

(d) Income Statement

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

\$ '000	2025	2024
Interest on lease liabilities	–	1
Depreciation of right of use assets	1	11
	1	12

(e) Statement of Cash Flows

Total cash outflow for leases	1	13
	1	13

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

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

- recreation facilities
- water and sewer infrastructure

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

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

C2-1 Council as a lessee (continued)

Material accounting policy information

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

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

Exceptions to lease accounting

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

C2-2 Council as a lessor

Operating leases

Council leases out a number of properties for the purpose of low income housing, residential housing, health services, communications towers, community groups and other commercial enterprises. These leases have been classified as operating leases for financial reporting purposes and the assets are included as IPP&E. They have not been classified under AASB 140 *Investment Property* as they are either occupied by council employees or held for strategic purposes.

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

\$ '000	2025	2024
(i) Assets held as property, plant and equipment		
Lease income (excluding variable lease payments not dependent on an index or rate)	263	224
Total income relating to operating leases for Council assets	263	224

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

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

< 1 year	289	161
1–2 years	290	182
2–3 years	290	184
3–4 years	291	188
4–5 years	292	192
> 5 years	293	195
Total undiscounted lease payments to be received	1,745	1,102

Material accounting policy information

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

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

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

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

C3 Liabilities of Council

C3-1 Payables

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Goods and services – operating expenditure	1,161	–	1,669	–
Goods and services – capital expenditure	88	–	2,145	–
Accrued expenses:				
– Borrowings	11	–	16	–
– Salaries and wages	359	–	216	–
– Other expenditure accruals	34	–	962	–
Security bonds, deposits and retentions	1,442	–	1,900	–
Prepaid rates	526	–	541	–
Total payables	3,621	–	7,449	–

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

\$ '000	2025	2024
The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.		
Payables – security bonds, deposits and retentions	1,410	1,900
Total payables	1,410	1,900

Payables

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

C3-2 Contract Liabilities

\$ '000	Notes	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Grants and contributions received in advance:					
Funds to construct Council controlled assets	(i)	121	—	2,063	—
Funds received prior to performance obligation being satisfied (upfront payments) - AASB 15	(ii)	125	—	152	—
Total grants received in advance		246	—	2,215	—
User fees and charges received in advance:					
Other		57	—	41	—
Total user fees and charges received in advance		57	—	41	—
Total contract liabilities		303	—	2,256	—

Notes

(i) Council has received funding to construct assets including roads infrastructure, sporting facilities, public conveniences, 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.

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

\$ '000	2025	2024
Grants and contributions received in advance:		
Funds to construct Council controlled assets	2,063	5,383
Funds received prior to performance obligation being satisfied (upfront payments) - AASB 15	152	6
Total revenue recognised that was included in the contract liability balance at the beginning of the period	2,215	5,389

C3-3 Borrowings

	2025 Current	2025 Non-current	2024 Current	2024 Non-current
\$ '000				
Loans – secured ¹	410	1,923	652	2,332
Total borrowings	410	1,923	652	2,332

(1) Loans are secured over the revenue of Council.
Disclosures on liability interest rate risk exposures and security can be found in Note E1-1.

(a) Changes in liabilities arising from financing activities

	2024		Non-cash movements	2025
	Opening Balance	Repay- ments of principal and interest	Acquisition	Closing balance
\$ '000				
Loans – secured	2,984	(651)	–	2,333
Lease liability (Note C2-1)	16	(16)	–	–
Total liabilities from financing activities	3,000	(667)	–	2,333

	2023		2024
	Opening Balance	Repay- ments of principal and interest	Closing balance
\$ '000			
Loans – secured	3,644	(660)	2,984
Lease liability (Note C2-1)	15	1	16
Total liabilities from financing activities	3,659	(659)	3,000

C3-3 Borrowings (continued)

(b) Financing arrangements

\$ '000	2025	2024
Total facilities		
Total financing facilities available to Council at the reporting date are:		
Bank overdraft facilities ¹	200	200
Credit cards/purchase cards	100	100
Lease facilities	340	340
Total financing arrangements	640	640
Drawn facilities		
Financing facilities drawn down at the reporting date are:		
– Credit cards/purchase cards	15	22
Total drawn financing arrangements	15	22
Undrawn facilities		
Undrawn financing facilities available to Council at the reporting date are:		
– Bank overdraft facilities	200	200
– Credit cards/purchase cards	85	78
– Lease facilities	340	340
Total undrawn financing arrangements	625	618

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

C3-4 Employee benefit provisions

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Annual leave	1,313	–	1,266	–
Long service leave	2,170	223	2,204	231
Other leave	138	–	172	–
Total employee benefit provisions	3,621	223	3,642	231
Total employee benefit provisions relating to unrestricted assets	3,621	223	3,642	231

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

\$ '000	2025	2024
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employee benefits	2,320	2,095
	2,320	2,095

C3-4 Employee benefit provisions (continued)

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.

C3-5 Provisions

\$ '000	2025 Current	2025 Non-Current	2024 Current	2024 Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	1,425	2,365	2,059	2,875
Sub-total – asset remediation/restoration	1,425	2,365	2,059	2,875
Total provisions	1,425	2,365	2,059	2,875

Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
2025		
At beginning of year	4,934	4,934
Changes to provision:		
- Revised cost recognised as remediation assets in IPP&E	49	49
- Revised discount rate	91	91
- Revised costs recognised in income statement	(1,016)	(1,016)
- Revised Inflation Rate	(325)	(325)
- Unwinding of discount	125	125
- Decrease in provisions	(68)	(68)
Total other provisions at end of year	3,790	3,790
2024		
At beginning of year	5,303	5,303
Changes to provision:		
- Revised cost recognised as remediation assets in IPP&E	48	48
- Revised discount rate	(67)	(67)
- Revised costs recognised in income statement	136	136
- Revised Inflation Rate	(512)	(512)
- Unwinding of discount	146	146
- Decrease in provisions	(120)	(120)
Total other provisions at end of year	4,934	4,934

Material accounting policy information

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

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

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

Asset remediation – tips and quarries

Restoration

Close-down and restoration costs include the dismantling and demolition of infrastructure, and the removal of residual materials and remediation of disturbed areas. Estimated close-down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs.

Provisions for close-down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The costs are estimated on the basis of a closure plan. The cost estimates are calculated annually during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

C3-5 Provisions (continued)

Rehabilitation

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

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

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

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

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

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

Nature and purpose of provisions

Asset remediation

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

D Council structure

D1 Results by fund

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

D1-1 Income Statement by fund

\$ '000	General 2025	Water 2025	Sewer 2025
Income from continuing operations			
Rates and annual charges	12,110	792	1,634
User charges and fees	6,814	1,838	294
Interest and investment revenue	856	219	150
Other revenues	2,484	77	24
Grants and contributions provided for operating purposes	15,241	19	354
Grants and contributions provided for capital purposes	14,021	85	317
Other income	263	–	–
Total income from continuing operations	51,789	3,030	2,773
Expenses from continuing operations			
Employee benefits and on-costs	13,599	605	845
Materials and services	13,663	1,523	547
Borrowing costs	217	–	–
Other expenses	1,588	–	–
Net losses from the disposal of assets	405	–	–
Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	29,472	2,128	1,392
Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	22,317	902	1,381
Depreciation, amortisation and impairment of non-financial assets	14,036	574	785
Operating result from continuing operations	8,281	328	596
Net operating result for the year	8,281	328	596
Net operating result attributable to each council fund	8,281	328	596
Net operating result for the year before grants and contributions provided for capital purposes	(5,740)	243	279

D1-2 Statement of Financial Position by fund

\$ '000	General 2025	Water 2025	Sewer 2025
ASSETS			
Current assets			
Cash and cash equivalents	7,124	4,391	3,133
Investments	16,050	–	–
Receivables	5,794	1,126	552
Inventories	2,414	–	–
Total current assets	31,382	5,517	3,685
Non-current assets			
Receivables	10	–	–
Infrastructure, property, plant and equipment	836,086	26,410	44,291
Total non-current assets	836,096	26,410	44,291
Total assets	867,478	31,927	47,976
LIABILITIES			
Current liabilities			
Payables	3,325	283	13
Contract liabilities	303	–	–
Borrowings	410	–	–
Employee benefit provision	3,621	–	–
Provisions	1,425	–	–
Total current liabilities	9,084	283	13
Non-current liabilities			
Borrowings	1,923	–	–
Employee benefit provision	223	–	–
Provisions	2,365	–	–
Total non-current liabilities	4,511	–	–
Total liabilities	13,595	283	13
Net assets	853,883	31,644	47,963
EQUITY			
Accumulated surplus	261,540	12,222	16,505
IPPE revaluation surplus	592,343	19,422	31,458
Council equity interest	853,883	31,644	47,963
Total equity	853,883	31,644	47,963

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

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

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

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

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

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

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

Fair value is determined as follows:

- **Cash and cash equivalents, receivables, payables** – are estimated to be the carrying value that approximates market value.
- **Borrowings and investments** – are based upon estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles, unless quoted market prices are available.

The risks associated with the instruments held are:

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

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

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

(a) Market risk – interest rate and price risk

\$ '000	2025	2024
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	298	285
Impact of a 10% movement in price of investments		
– Equity / Income Statement	2,981	2,851

(b) Credit risk

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

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures.

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

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

Credit risk profile

Receivables – rates and annual charges

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

\$ '000	Not yet overdue	overdue rates and annual charges		Total
		< 5 years	≥ 5 years	
2025				
Gross carrying amount	–	417	657	1,074
2024				
Gross carrying amount	–	519	370	889

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

Receivables - non-rates and annual charges and contract assets

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

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

\$ '000	Not yet overdue	Overdue debts				Total
		0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	
2025						
Gross carrying amount	6,392	11	33	2	12	6,450
Expected loss rate (%)	0.00%	3.20%	1.22%	1.02%	7.53%	0.03%
ECL provision	—	—	—	—	1	1
2024						
Gross carrying amount	11,575	24	8	10	606	12,223
Expected loss rate (%)	0.00%	3.20%	1.22%	1.02%	7.53%	0.38%
ECL provision	—	1	—	—	46	47

(c) Liquidity risk

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

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

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

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

The amounts disclosed in the table are the undiscounted contracted cash flows and therefore the balances in the table may not equal the balances in the statement of financial position due to the effect of discounting.

	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in: 1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
\$ '000							
2025							
Payables	0.00%	1,442	—	—	—	1,442	3,621
Borrowings	4.95%	—	—	750	1,745	2,495	2,333
Total financial liabilities		1,442	—	750	1,745	3,937	5,954
2024							
Payables	0.00%	1,900	—	—	—	1,900	7,449
Borrowings	7.83%	—	788	2,161	1,160	4,109	2,984
Total financial liabilities		1,900	788	2,161	1,160	6,009	10,433

E2-1 Fair value measurement

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

– Infrastructure, property, plant and equipment

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

Fair value hierarchy

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

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

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

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

E2-1 Fair value measurement (continued)

Fair value measurement hierarchy									
\$ '000	Notes	Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2025	2024	2025	2024	2025	2024	2025	2024
Recurring fair value measurements									
Infrastructure, property, plant and equipment	C1-6								
Bulk earthworks		30/06/2024	30/06/2024	—	—	292,056	277,151	292,056	277,151
Roads infrastructure		30/06/2024	30/06/2024	—	—	393,980	369,562	393,980	369,562
Land under roads		01/07/2016	01/07/2016	—	—	1,827	1,811	1,827	1,811
Stormwater drainage		30/06/2024	30/06/2024	—	—	24,773	18,303	24,773	18,303
Sewerage network		01/07/2021	01/07/2021	—	—	38,735	37,777	38,735	37,777
Water supply network		01/07/2021	01/07/2021	—	—	25,770	25,460	25,770	25,460
Operational land		01/07/2022	01/07/2022	—	—	24,857	20,862	24,857	20,862
Community land		01/07/2022	01/07/2022	—	—	13,508	10,548	13,508	10,548
Buildings specialised		01/07/2022	01/07/2022	—	—	26,801	25,723	26,801	25,723
Buildings non-specialised		01/07/2022	01/07/2022	2,999	1,983	17,420	17,273	20,419	19,256
Swimming pools		01/07/2022	01/07/2022	—	—	8,383	8,501	8,383	8,501
Other structures			01/07/2022	—	—	23,162	22,351	23,162	22,351
Plant, office equipment, furniture and fittings				—	—	6,965	7,593	6,965	7,593
Tips and quarries				—	—	1,566	1,558	1,566	1,558
Total infrastructure, property, plant and equipment				2,999	1,983	899,803	844,473	902,802	846,456

Valuation techniques

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

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

Infrastructure, property, plant and equipment (IPPE)

Roads Infrastructure

This asset class comprises the road surface and pavement, bridges, kerb & gutter and footpaths.

The cost approach was adopted to estimate the value of these assets by componentising the assets into significant parts with different useful lives and taking into account a range of values. This assessment was undertaken by Damage Control Project Management with an effective date of 30/06/2024.

The full revaluation of road assets is undertaken on a 5 year cycle and was completed during the 2023/24 financial year based on the assets as at 30 June 2024. The next valuation will take place in 2028/29.

Key inputs such as estimated pattern of consumption, residual value, asset condition and useful life required extensive professional judgement and impact significantly on the final determination of fair value.

This class of assets has been disclosed as Input Level 3.

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

Stormwater Drainage Infrastructure

This asset class comprises pits, pipes, open channels and headwalls.

The cost approach was adopted to value these assets based on assessments and calculations from a revaluation undertaken by and Damage Control Project Management with an effective date of 30/06/2024. Assets have been componentised and an evaluation of useful life and unit rates for each component was undertaken resulting in revaluation of these assets.

The full revaluation of stormwater drainage assets is undertaken on a 5 year cycle and was completed during the 2023/24 financial year based on assets held as at 30 June 2024. The next valuation will take place in 2028/29.

E2-1 Fair value measurement (continued)

Key inputs such as estimated pattern of consumption, residual value, asset condition and useful life required extensive professional judgement and impact significantly on the final determination of fair value.

This class of assets has been disclosed as Input Level 3.

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

Land under Roads

This asset class comprises land under roadways and road reserves acquired after 1 July 2008. Council uses the engloba method to value land under roads. This class of asset has been disclosed as Input Level 3.

Sewerage Network

This asset class comprises treatment works, pumping stations, sewerage mains, and reuse water plant.

The cost approach was adopted to estimate the value of these assets by componentising the assets into significant parts with different useful lives and taking into account a range of values. This assessment was undertaken by Australis Asset Advisory Group with an effective 01/07/2021.

Key inputs such as estimated pattern of consumption, residual value, asset condition and useful life required extensive professional judgement and impact significantly on the final determination of fair value

The full revaluation of the Sewerage Network is undertaken on a 5 year cycle and the next valuation will take place in 2026/27.

The sewerage network is indexed annually in accordance with reference rates provided in the NSW Department of Industry - Water guidelines.

This class of assets has been disclosed as Input Level 3.

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

E2-1 Fair value measurement (continued)

Water Supply Network

This asset class comprises treatment works, pumping stations, water pipelines, bores and reservoirs.

The cost approach was adopted to estimate the value of these assets by componentising the assets into significant parts with different useful lives and taking into account a range of values. This assessment was undertaken by Australis Asset Advisory Group with an effective 01/07/2021.

Key inputs such as estimated pattern of consumption, residual value, asset condition and useful life required extensive professional judgement and impact significantly on the final determination of fair value

The full revaluation of the Water Supply Network is undertaken on a 5 year cycle and the next valuation will take place in 2026/27.

The water supply network is indexed annually in accordance with reference rates provided in the NSW Department of Industry - Water guidelines.

This class of assets has been disclosed as Input Level 3.

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

Community Land

This asset class comprises all of Council owned land classified as Community Land and Care Control Management Land (Crown Land) of which Council derives current and future economic benefits from the use of the land asset.

The key unobservable input to the valuation is the price per square metre.

Council has used the Valuer General's Unimproved Capital Value (UCV) as the basis for establishing the fair value of the land as at 1 July 2022.

The full revaluation of the Community Land is undertaken on a 3 year cycle and was undertaken during the 2019/20 financial year. The next valuation will take place in 2025/26. This class of assets has been disclosed as Input Level 3.

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

Operational Land

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

The key unobservable input to the valuation is the price per square metre.

Council has used the Valuer General's Unimproved Capital Value (UCV) as the basis for establishing the fair value of the land as at 1 July 2022.

The full revaluation of the Operational Land is undertaken on a 3 year cycle and was undertaken during the 2019/20 financial year. The next valuation will take place in 2025/26.

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

Buildings - Specialised and Non Specialised

Council engaged Australis Asset Advisory Group to value all its buildings in July 2022. The cost approach was adopted to estimate the fair value of these assets using the depreciated replacement cost allowing for professional fees, demolition, removal of debris and escalation in costs.

While all buildings were physically inspected, inputs such as estimates of residual value and pattern of consumption required extensive professional judgement and impacted significantly on the final determination of fair value.

The full revaluation of the Buildings is undertaken on a 5 year cycle and the next valuation will take place in 2027/28.

This class of assets has been disclosed as Input Level 3 except for some residential buildings where an observable market value is present, and disclosed as Input Level 2. There has been no change to the valuation process during the reporting period.

E2-1 Fair value measurement (continued)

Swimming Pools

This class of assets comprises swimming pool structures, amenities, filtration equipment, shelters, playground equipment, tennis and netball courts, open space facilities.

Council engaged Australis Asset Advisory Group to value these assets in July 2022. The cost approach was adopted to estimate the fair value of these assets using the depreciated replacement cost allowing for professional fees, demolition, removal of debris and escalation in costs.

Inputs such as estimates of the pattern of consumption, residual value, asset condition and useful life required extensive professional judgement which impacted significantly on the final determination of fair value.

The full revaluation of the Swimming Pools is undertaken on a 5 year cycle and the next valuation will take place in 2027/28.

This class of assets has been disclosed as Input Level 3.

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

Other Structures

This class comprises fencing, hologram and town clock and miscellaneous other structures.

Council engaged Australis Asset Advisory Group to value these assets in July 2022. The cost approach was adopted to estimate the fair value of these assets using the depreciated replacement cost.

The full revaluation of the Other Structure is undertaken on a 5 year cycle and the next valuation will take place in 2027/28.

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

This class of assets has been disclosed as Input Level 3.

Plant & Equipment, Office Equipment and Furniture & Fittings

Plant & Equipment, Office Equipment and Furniture & Fittings include but are not limited to the following:

- Plant & Equipment - Motor Vehicles, Utes, Trucks, Tractors, Earthmoving Equipment and Ride-on Mowers
- Office Equipment - Computer Equipment, Data Projectors, Servers & Printers
- Furniture & Fittings - Chairs, Desks, Shelving and Air Conditioning Units

The cost approach was adopted to estimate the fair value of these assets using the depreciated replacement cost.

The carrying amount of these assets is deemed to be the fair value due to the type of asset.

The key unobservable inputs to the valuation are the remaining useful life and residual value.

Council reviews the value of these assets against quoted prices for the gross current replacement cost of similar assets and by taking account of the pattern of consumption, estimated remaining useful life and the residual value.

This class of assets has been disclosed as Input Level 3.

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

Tips and Quarries

This class comprises tips, transfer stations and quarries. The cost approach was adopted to estimate the fair value of these assets using the depreciated replacement cost. Significant unobservable inputs considered in the valuation of these assets are useful life and pattern of consumption. This class of assets has been disclosed as Input Level 3.

E2-1 Fair value measurement (continued)

Fair value measurements using significant unobservable inputs (level 3)

b. The valuation process for level 3 fair value measurements

Council's non financial asset classes have been assigned to Level 3 inputs with the exception of a small number of residential properties where a market price input is observable.

Level 3 valuation process for asset classes where the basis was Cost Approach.

The inputs used for this technique were:

- Pattern of Consumption
- Residual Value
- Asset Condition
- Unit Rates
- Useful Life

When necessary Council engages external consultants with expertise in the valuation of Infrastructure, Property, Plant & Equipment assets, to work in conjunction with its own staff to establish the fair values of its assets based on the above inputs.

Classes of assets are assessed formally on a five year rolling cycle in accordance with the requirements of the code. At the end of each reporting period Council assesses whether there is any indication that the carrying amount of any class of asset may differ materially from that which would be determined if the class of assets were revalued at that date.

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

\$ '000	Bulk earthworks		Roads infrastructure		Land under Roads		Stormwater drainage	
	2025	2024	2025	2024	2025	2024	2025	2024
Opening balance	277,151	262,939	369,562	304,383	1,811	1,691	18,303	15,944
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	12,716	13,838	16,969	61,417	–	108	840	599
Other movements								
Transfers from/(to) another asset class	310	–	418	–	–	–	181	–
Purchases (GBV)	1,879	374	16,042	11,692	16	12	5,698	1,980
Disposals (WDV)	–	–	(168)	(317)	–	–	(17)	–
Depreciation and impairment	–	–	(8,844)	(7,613)	–	–	(232)	(220)
Closing balance	292,056	277,151	393,979	369,562	1,827	1,811	24,773	18,303

\$ '000	Sewerage network		Water supply network		Operational Land		Community Land	
	2025	2024	2025	2024	2025	2024	2025	2024
Opening balance	37,777	36,489	25,460	24,527	20,862	19,290	10,548	9,902
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	944	1,850	636	1,243	3,995	1,824	2,960	630
Other movements								
Transfers from/(to) another asset class	469	–	108	–	–	(101)	–	–
Purchases (GBV)	30	179	141	234	–	–	–	16
Disposals (WDV)	–	–	–	–	–	(151)	–	–
Depreciation and impairment	(785)	(741)	(574)	(544)	–	–	–	–
Closing balance	38,435	37,777	25,771	25,460	24,857	20,862	13,508	10,548

E2-1 Fair value measurement (continued)

\$ '000	Building specialised		Buildings non specialised		Swimming pools		Other structures	
	2025	2024	2025	2024	2025	2024	2025	2024
Opening balance	25,723	24,882	19,256	18,835	8,501	7,872	22,351	19,709
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	863	1,847	924	1,125	257	1,037	648	2,585
Other movements								
Transfers from/(to) another asset class	–	–	–	–	113	–	–	–
Purchases (GBV)	1,348	50	1,074	104	21	64	1,804	1,791
Disposals (WDV)	(27)	–	–	(302)	–	–	(29)	–
Depreciation and impairment	(1,106)	(1,056)	(535)	(506)	(509)	(472)	(1,612)	(1,734)
Closing balance	26,801	25,723	20,719	19,256	8,383	8,501	23,162	22,351

\$ '000	Plant, office equipment and furniture		Tips and quarries		Total	
	2025	2024	2025	2024	2025	2024
Opening balance	7,593	7,114	1,558	1,551	846,456	755,128
Recognised in other comprehensive income – revaluation surplus	–	–	–	–	41,752	88,103
Transfers from/(to) another asset class	(113)	–	–	–	1,486	(101)
Purchases (GBV)	754	1,775	50	48	28,857	18,319
Disposals (WDV)	(122)	(113)	–	–	(363)	(883)
Depreciation and impairment	(1,147)	(1,183)	(42)	(41)	(15,386)	(14,110)
Closing balance	6,965	7,593	1,566	1,558	902,802	846,456

Highest and best use

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

This was established taking into consideration the following criteria;

Physical possibility
 Legal permissibility
 Financial feasibility
 Maximum profitability, and
 Contribution to the community and its environment.

E3-1 Contingencies

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

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

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

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

* For 180 Point Members, Employers are required to contribute 9.5% from 1 July 2025 of salaries to these member's accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total 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 which is due effective 30 June 2025.

As stated 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.

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

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

There is no provision for allocation of any surplus which may be present at the date of withdrawal of an employer. We confirm the plan is a defined benefit plan.

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

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

- excluding member accounts and reserves in both assets and liabilities.

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

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

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

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

The amount of employer defined benefit contributions to the Active Super defined benefit section in LGS and recognised as an expense for the year ended 30 June 2025

The amount of employer contributions received by LGSS during the year ended 30 June 2025 totalled \$15,779.58. There is a Past Service Liability credit of \$3,298.62, to be refunded back to Greater Hume Shire Council.

The last valuation of the Fund was performed by the Fund Actuary, Mr Richard Boyfield, FIAA on 30 June, 2024.

E3-1 Contingencies (continued)

(i) 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 2025 may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

(ii) StateCover Limited

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

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

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

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

(iii) Other guarantees

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

E3-1 Contingencies (continued)

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) Riverina Regional Library

Council holds a share in Riverina Regional Library. Council does not have control or a significant influence over the organisation and accordingly has not been included as part of the primary financial statements. Council's share of Riverina Regional Library is not material.

(iii) Riverina Joint Organisation

Council is a member of the Riverina Joint Organisation, established under the *Local Government Act 1993 (NSW)* together with the Bland Shire, Cootamundra-Gundagai Regional, Coolamon Shire, Junee Shire, Temora Shire, Lockhart Shire and Wagga City Councils. Council's share of Riverina Joint Organisation is not material.

(iv) Riverina Eastern Regional Organisation of Councils

Council is a member of the Riverina Eastern Regional Organisation of Councils, together with the Bland Shire, Cootamundra-Gundagai Regional, Coolamon Shire, Junee Shire, Temora Shire, Lockhart Shire, Goldenfields Water County Council & Riverina Water County Council. Council's share of Riverina Eastern Regional Organisation of Councils is not material.

F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

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

Compensation for 14 KMP's have been included in the table below.

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

\$ '000	2025	2024
Compensation:		
Short-term benefits	1,027	1,164
Post-employment benefits	122	93
Other long-term benefits	21	61
Termination benefits	232	–
Total	1,402	1,318

Other transactions with KMP and their related parties

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

Nature of the transaction			Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
\$ '000	Ref	Transactions during the year				
2025						
Earthworks (Easties Dirt Works)	1	150	–	Normal payment terms	–	–
1 Stop 3D Parts	2	1	–	Normal payment terms	–	–
Earthworks and Plumbing Services (Bluey's Plumbin' & Diggin')	3	1,654	–	Normal payment terms	–	–
2024						
Earthworks (Easties Dirt Works)	1	136	–	Normal payment terms	–	–
1 Stop 3D Parts	2	–	–	Normal payment terms	–	–
Earthworks and Plumbing Services (Bluey's Plumbin' & Diggin')	3	2,777	–	Normal payment terms	–	–

F1-1 Key management personnel (KMP) (continued)

- 1 Council contracted Easties Dirt Works to perform earthworks during the year, a company which the Principal is a close family member of a KMP of Council. The contractor engagement is controlled through Council's Vendor Panel process which requires vendors to submit their details to Council and is subsequently reviewed by senior management. Council awards work to these vendors by tender or quotes depending on the size of the contract in accordance with its procurement policy. Amounts were billed based on Council's schedule of Plant & Equipment Quotation Rates and were due and payable under normal payment terms.
- 2 Council contracted 1 Stop 3D parts to supply 3D submarine souvenirs to Council's Visitor information centre. The principal is a close family member of a KMP of Council. Purchase orders were placed and invoices approved by Council's Tourism Officer. The KMP had no direct input into the supply and subsequent payment process.
- 2 Council contracted Bluey's Plumbin' & Diggin' to perform earthworks and plumbing services during the year, a company which the Principal is a close family member of a KMP of Council. The contractor engagement is controlled through Council's Vendor Panel process which requires vendors to submit their details to Council and is subsequently reviewed by senior management. Council awards work to these vendors by tender or quotes depending on the size of the contract in accordance with its procurement policy. Amounts were billed based on Council's schedule of Plant & Equipment Quotation Rates and were due and payable under normal payment terms.

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2025	2024
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
– Mayoral fee	25	24
– Councillors' fees	126	124
– Other expenses	29	30
Total	180	178

F2 Other relationships

F2-1 Audit fees

\$ '000	2025	2024
During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms.		
Auditors of the Council - NSW Auditor-General:		
(i) Audit and other assurance services		
Audit and review of financial statements	133	82
Remuneration for audit and other assurance services	133	82
Total Auditor-General remuneration	133	82
Non NSW Auditor-General audit firms		
(i) Audit and other assurance services		
Internal Audit and Audit Committee Services	26	17
Other Audit Services	11	10
Remuneration for audit and other assurance services	37	27
Total remuneration of non NSW Auditor-General audit firms	37	27
Total audit fees	170	109

G Other matters

G1-1 Statement of Cash Flows information

(a) Reconciliation of Operating Result

\$ '000	2025	2024
Net operating result from Income Statement	9,205	10,840
Add / (less) non-cash items:		
Depreciation and amortisation	15,395	14,160
(Gain) / loss on disposal of assets	405	(369)
Non-cash capital grants and contributions	(847)	(357)
Unwinding of discount rates on reinstatement provisions	216	79
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	5,579	(6,466)
Increase / (decrease) in provision for impairment of receivables	(86)	96
(Increase) / decrease of inventories	77	35
Increase / (decrease) in payables	(508)	388
Increase / (decrease) in accrued interest payable	(5)	(5)
Increase / (decrease) in other accrued expenses payable	(785)	784
Increase / (decrease) in other liabilities	(473)	463
Increase / (decrease) in contract liabilities	(1,953)	(3,758)
Increase / (decrease) in employee benefit provision	(29)	12
Increase / (decrease) in other provisions	(1,360)	(448)
Net cash flows from operating activities	24,831	15,454

(b) Non-cash investing and financing activities

Gifted Assets - roads and other infrastructure for new subdivisions and RMS gifted roads.

	847	345
Total non-cash investing and financing activities	847	345

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2025	2024
---------	------	------

Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Property, plant and equipment

Buildings	78	—
Land development	—	35
Plant and equipment	679	253
Roads & drainage infrastructure	113	1,064
Total commitments	870	1,352

These expenditures are payable as follows:

Within the next year	870	1,352
Total payable	870	1,352

Sources for funding of capital commitments:

Unrestricted general funds	247	148
Future grants and contributions	113	499
Internally restricted reserves	510	705
Total sources of funding	870	1,352

Details of capital commitments

The above commitments relate mainly to the following projects;

- Purchase of Hino Truck
- Purchase of Tandem Tipping Trailer
- Guardrail at Gerogery West
- Solar Street Lighting
- Road Capital Improvements

G3-1 Events occurring after the reporting date

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

G4 Changes from prior year statements

G4-1 Changes in accounting policy

Voluntary changes in accounting policies

Council made no voluntary changes in accounting policies during the year

G4-2 Changes in accounting estimates

Council made no changes to accounting estimates during the year.

G5 Statement of developer contributions

G5-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2024	Contributions received during the year		Interest and investment income earned	Amounts expended	Held as restricted asset at 30 June 2025
		Cash	Non-cash Land			
Roads	44	9	–	2	–	55
Open space	1	–	–	–	–	1
Community facilities	65	24	–	3	–	92
Other	14	–	–	–	–	14
S7.11 contributions – under a plan	124	33	–	5	–	162
S7.12 levies – under a plan	806	248	–	34	–	1,088
Total S7.11 and S7.12 revenue under plans	930	281	–	39	–	1,250
S7.11 not under plans	92	56	–	1	(56)	93
Total contributions	1,022	337	–	40	(56)	1,343

Under the *Environmental Planning and Assessment Act 1979*, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

G5-2 Developer contributions by plan

\$ '000	Opening balance at 1 July 2024	Contributions received during the year		Interest and investment income earned	Amounts expended	Held as restricted asset at 30 June 2025
		Cash	Non-cash Land			
S7.11 contributions – under a plan						
CONTRIBUTION PLAN NUMBER 1 – FORMER HUME SHIRE PROPORTION OF GREATER HUME SHIRE						
Roads	44	9	–	2	–	55
Open space	1	–	–	–	–	1
Community facilities	65	24	–	3	–	92
Other	14	–	–	–	–	14
Total	124	33	–	5	–	162
INFRASTRUCTURE CONTRIBUTIONS PLAN - SOUTH JINDERA LOW DENSITY RESIDENTIAL AREA						
Drainage	–	–	–	–	–	–
Open space	–	–	–	–	–	–
Other	–	–	–	–	–	–
Total	–	–	–	–	–	–

S7.12 Levies – under a plan

GREATER HUME SHIRE COUNCIL S7.12 LEVY DEVELOPMENT CONTRIBUTIONS PLAN 2014

Other	806	248	–	34	–	1,088
Total	806	248	–	34	–	1,088

G5-3 Contributions not under plans

CONTRIBUTIONS NOT UNDER A PLAN

Roads	92	56	–	1	(56)	93
Total	92	56	–	1	(56)	93

G5-4 S7.4 planning agreements

\$ '000	Opening balance at 1 July 2024	Contributions received during the year			Interest and investment income earned	Amounts expended	Held as restricted asset at 30 June 2025
		Cash	Non-cash	Land			
Walla Walla Solar Farm							
Community facilities	739	–		–	32	(122)	649
Culcairn Solar Farm							
Community Facilities	152	–		–	7	(105)	54
Total	891	–		–	39	(227)	703

End of the audited financial statements

H Additional Council disclosures (unaudited)

H1-1 Financial review

Key financial figures of Council over the past 5 years

\$ '000	2025	2024	2023	2022	2021
Inflows:					
Rates and annual charges revenue	14,536	13,220	12,612	12,228	11,791
User charges revenue	8,946	7,114	7,715	6,554	7,388
Interest and investment revenue (losses)	1,225	1,224	1,053	297	248
Grants income – operating and capital	29,298	33,139	28,353	25,056	30,967
Total income from continuing operations	57,592	57,909	52,090	46,846	52,027
Sale proceeds from IPPE	1,182	1,391	1,491	2,086	1,640
Outflows:					
Employee benefits and on-cost expenses	15,049	13,894	13,196	12,675	11,146
Borrowing costs	217	268	117	203	284
Materials and contracts expenses	15,733	16,919	16,495	11,379	15,379
Total expenses from continuing operations	48,387	47,069	43,064	35,344	37,553
Total cash purchases of IPPE	24,107	22,521	15,280	18,453	21,264
Total loan repayments (incl. leases)	667	672	1,061	619	580
Operating surplus/(deficit) (excl. capital income)	(5,218)	(1,661)	3,083	996	261
Financial position figures					
Current assets	40,584	45,086	40,619	34,302	32,567
Current liabilities	9,380	16,074	14,617	13,099	10,423
Net current assets	31,204	29,012	26,002	21,203	22,144
Available working capital (Unrestricted net current assets)	8,693	9,578	6,539	9,941	7,767
Cash and investments – unrestricted	5,370	1,065	1,633	4,587	2,425
Cash and investments – internal restrictions	15,305	15,228	18,889	13,389	12,310
Cash and investments – total	30,698	29,747	38,128	30,798	26,292
Total borrowings outstanding (loans, advances and finance leases)	2,333	2,984	3,644	4,683	3,244
Total value of IPPE (excl. land and earthworks)	879,630	825,477	733,374	664,741	599,482
Total accumulated depreciation	305,091	279,448	268,253	208,789	183,534
Indicative remaining useful life (as a % of GBV)	65%	66%	63%	69%	69%

Source: published audited financial statements of Council (current year and prior year)

H1-2 Council information and contact details

Principal place of business:

39 Young Street
Holbrook NSW 2644

Contact details**Mailing Address:**

PO Box 99
Holbrook NSW 2644

Telephone: 02 6036 0100

Opening hours:

8:30am - 5:00pm
Monday to Friday

Internet: <http://www.greaterhume.nsw.gov.au>

Email: mail@greaterhume.nsw.gov.au

Officers**Acting General Manager**

Colin Kane

Responsible Accounting Officer

Dean Hart

Public Officer

Louise Frichot

Auditors

Audit Office of NSW
Level 15, 1 Margaret St
Sydney NSW 2000

Elected members**Mayor**

Lea Parker

Councillors

Matt Hicks
Ben Hooper (Deputy Mayor)
Ashley Lindner
Brian Liston
Kerry Morton
Jenny O'Neill
Annette Schilg
Tony Quinn

Other information

ABN: 44 970 341 154



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Greater Hume Shire Council

To the Councillors of the Greater Hume Shire Council

Opinion

I have audited the accompanying financial statements of the Greater Hume Shire Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 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: www.auasb.gov.au/media/apzlw0y/ar3_2024.pdf. The description forms part of my auditor's report.

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

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



Nirupama Mani
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

31 October 2025
SYDNEY



Ms Lea Parker
Mayor
Greater Hume Shire Council
PO Box 99
HOLBROOK NSW 2644

Contact: Nirupama Mani
Phone no: 02 9275 7111
Our ref: R008-1981756498-5528

31 October 2025

Dear Mayor

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

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

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

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

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

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

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

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

INCOME STATEMENT

Financial performance

	2025	2024	Variance
	\$m	\$m	%
Rates and annual charges revenue	14.5	13.2	9.8
Grants and contributions provided for operating purposes revenue	15.6	21.5	27.4
Grants and contributions provided for capital purposes revenue	14.4	12.5	15.2
Operating result from continuing operations	9.2	10.8	14.8
Net Operating result for the year before grants and contributions provided for capital purposes	(5.2)	(1.7)	205.9

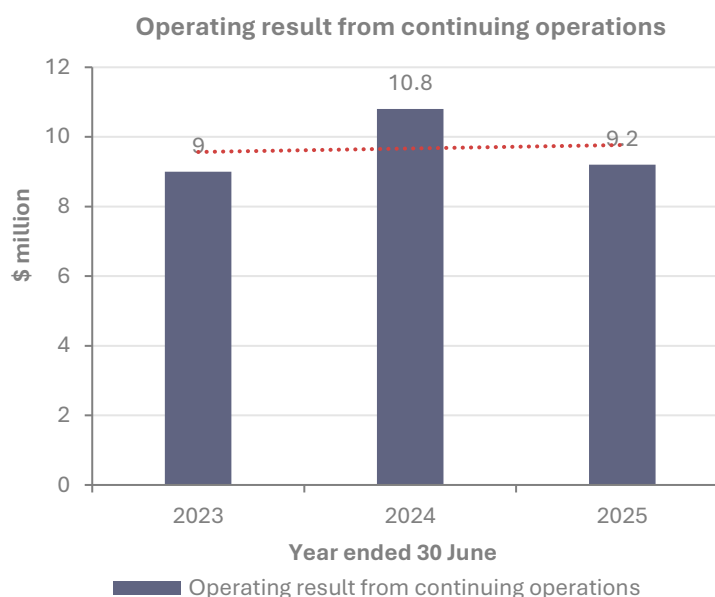
Operating result from continuing operations

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

Council's operating result from continuing operations for the year was \$1.6 million lower than the 2023–24 result.

In 2024-25:

- depreciation, amortisation and impairment of non-financial assets expense (\$15.4 million) increased by \$1.2 million (8.7 per cent) due to shorter remaining useful lives of roads
- grants and contributions provided for operating purposes reduced by \$5.9 million mainly due to decrease in natural disaster relief funding in 2025
- net operating result for the year before grants and contributions provided for capital purposes was a loss of \$5.2 million. Refer to 'Grants and contributions revenue' below for details.



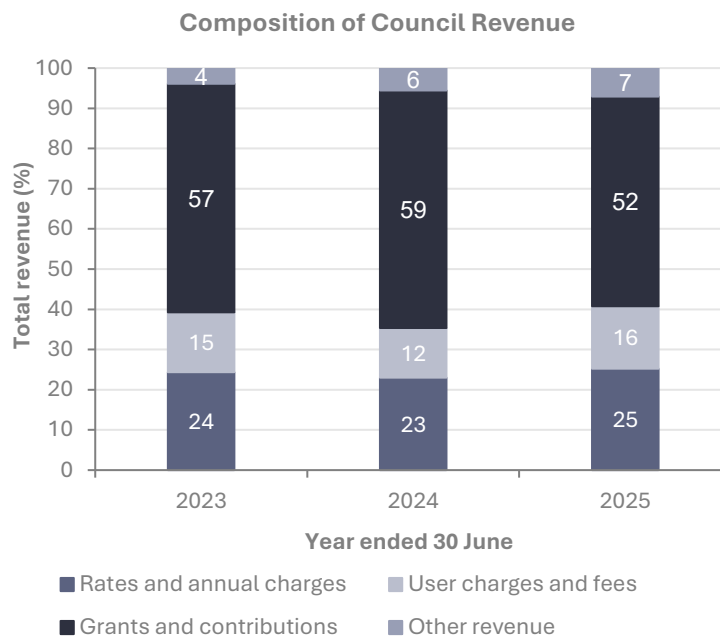
Income

Council revenue

This graph shows the composition of Council's revenue recognised for the current and prior two financial years.

Council revenue (\$57.6 million) decreased by \$0.03 million (0.5 per cent) in 2024–25 due to:

- rates and annual charges revenue (\$14.5 million) which increased by \$1.3 million (10.0 per cent) mainly due to rate peg increase of 5.2 per cent
- user charges and fees revenue (\$8.9 million) which increased by \$1.8 million (25.8 per cent) mainly due to increase in road maintenance council contract works
- grants and contributions revenue (\$30.0 million) which decreased by \$4.0 million (11.6 per cent) – see additional details below.

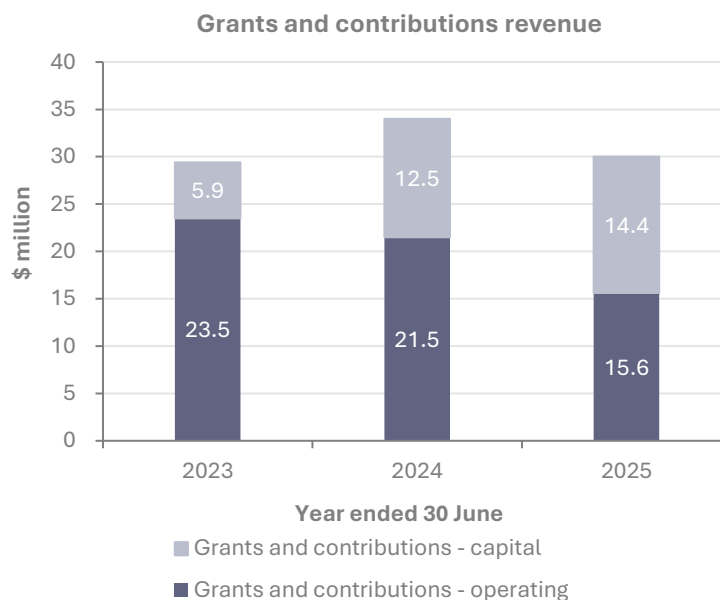


Grants and contributions revenue

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

Grants and contributions revenue (\$30.0 million) decreased by \$4.0 million (11.6 per cent) in 2024–25 due to:

- decrease of \$1.6 million of financial assistance for operating purposes recognised during the year
- decrease of \$4.3 million of special purpose grants and non-developer contributions for operating purposes recognised during the year
- increase of \$1.5 million of special purpose grants and non-developer contributions for capital purposes recognised during the year.



CASH FLOWS

Statement of cash flows

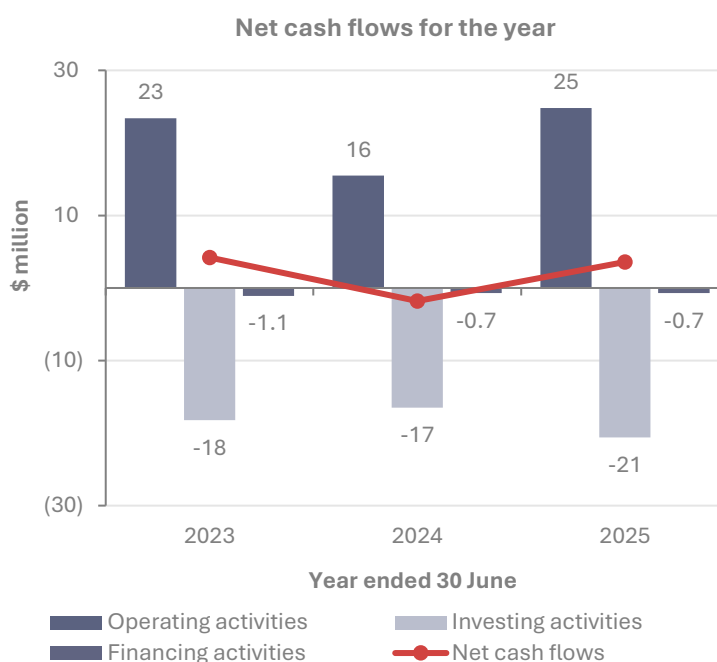
The Statement of Cash Flows details the Council's inflows and outflows of cash over a specific period. It helps in assessing the Council's ability to generate cash to fund its operations, pay off debts, and support future projects. It also aids in identifying any pressures or issues in the Council operating 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 positive \$3.6 million (negative \$1.8 million in 2023-24).

In 2024-25 the net cashflows:

- from operating activities increased by \$9.4 million, mainly due to the increase of grants and contributions received in 2024-25
- used in investing activities increased by \$4.0 million, mainly due to the increase of payments for purchase of infrastructure, property, plant and equipment.



FINANCIAL POSITION

Cash, cash equivalents and investments

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

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

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

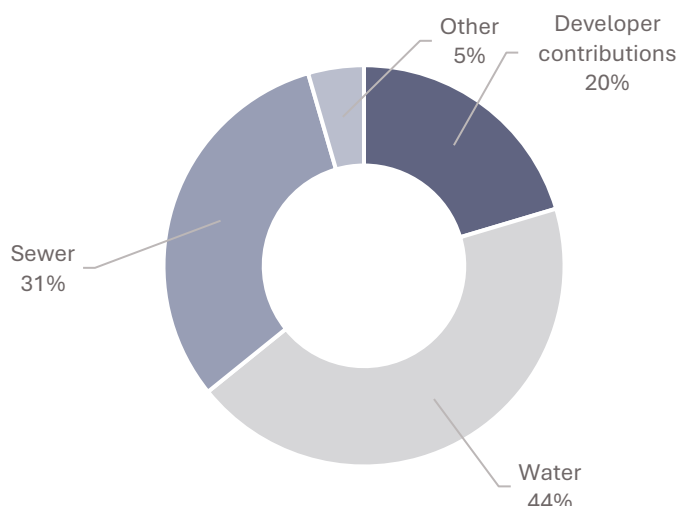
Cash, cash equivalents and investments	2025	2024	Percentage of total cash and investments 2025	Commentary
	\$m	\$m	%	
Total cash, cash equivalents and investments	30.7	29.7		Externally restricted balances are those which are only available for specific use due to a restriction placed by legislation or third-party contract. A breakdown of the sources of externally restricted balances is included in the graph below.
Restricted and allocated cash, cash equivalents and investments:				Internal allocations are determined by council policies or decisions, which are subject to change.
• External restrictions	10.0	13.5	32.6	
• Internal allocations	15.2	15.2	49.5	

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 \$2.0 million which increased by \$0.1 million
- water charges of \$4.4 million which increased by \$0.6 million
- sewer charges of \$3.1 million which increased by \$0.7 million.

Source of externally restricted cash, cash equivalents and investments



Council liquidity

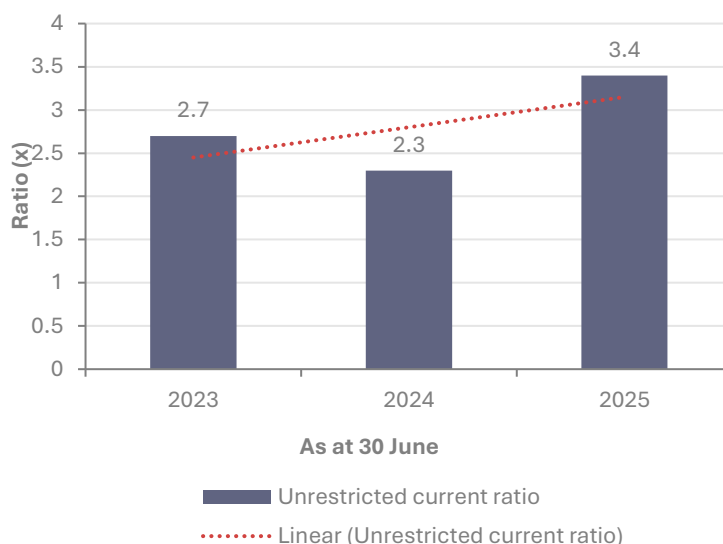
This graph shows the Council's unrestricted current ratio for the current and prior two financial years.

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 5.6x for rural councils.

The unrestricted current ratio improved in 2024-25 due to decrease in current liabilities by \$6.8 million in 2024-25.

Unrestricted current ratio

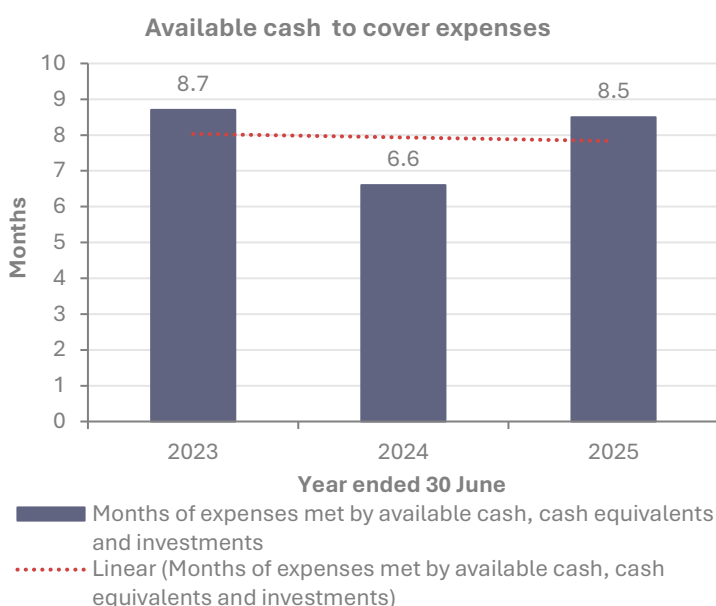


This graph shows the number of months of general fund expenses (excluding depreciation and borrowing costs), Council can fund from its available cash, cash equivalents and investments (not subject to external restrictions).

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 8 months for rural councils.

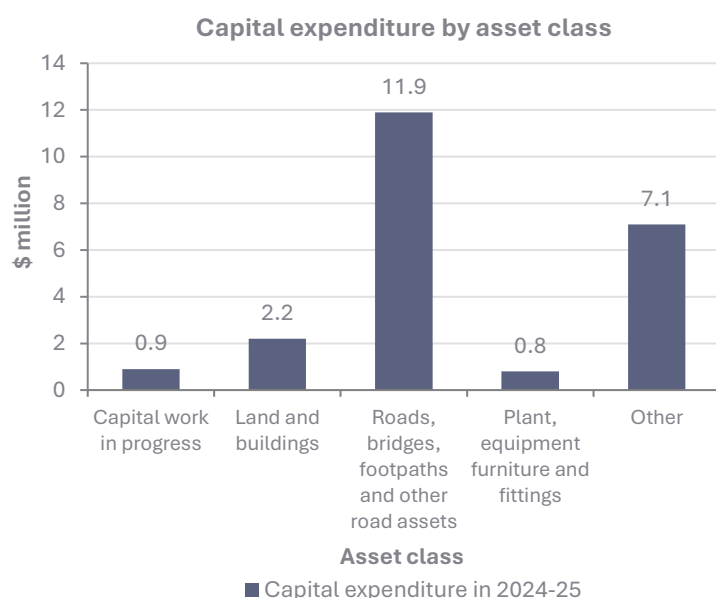
Council is below average demonstrating increased pressure on meeting obligations as they fall due.



Infrastructure, property, plant and equipment

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

Council renewed \$16.6 million of infrastructure, property, plant and equipment during the 2024-25 financial year. This was mainly spent on roads and repairing assets damaged by natural disasters. A further \$6.3 million was spent on new assets including \$4.2 million on stormwater drainage.



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	2,333	2,984	The decrease is mainly due to repayment of principal.
Approved overdraft facility	100	100	No change.
Amount drawn down	--	--	

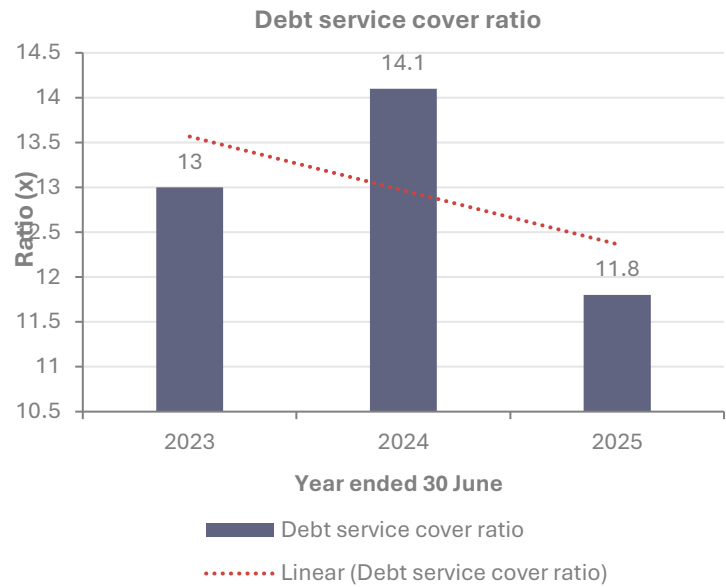
Credit card facility	340	340	No movement in balance between years.
Amount drawn down	15	22	

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.

There was a decrease in the debt service cover in 2024-25 due to reduction in the operating result for the year.



Nirupama

Nirupama Mani
 Director, Financial Audit
 Delegate of the Auditor-General



Greater
Hume
Council



Special Purpose Financial Statements

For the year ended 30 June 2025

Special Purpose Financial Statements

for the year ended 30 June 2025

Contents	Page
Statement by Councillors and Management	4
Special Purpose Financial Statements:	
Income Statement of water supply business activity	5
Income Statement of sewerage business activity	6
Statement of Financial Position of water supply business activity	7
Statement of Financial Position of sewerage business activity	8
Note – Material accounting policy information	9
Auditor's Report on Special Purpose Financial Statements	12

Background

- i. These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
- ii. The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.

- iii. For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).

- iv. In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).

Greater Hume Shire Council

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

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

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

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

Signed in accordance with a resolution of Council made on 17 September 2025.



Councillor Lea Parker

Mayor

17 September 2025



Councillor Ben Hooper

Councillor

17 September 2025



Colin Kane

Acting General Manager

17 September 2025



Dean Hart

Responsible Accounting Officer

17 September 2025

Greater Hume Shire Council

Income Statement of water supply business activity

for the year ended 30 June 2025

\$ '000	2025	2024
Income from continuing operations		
Access charges	792	744
User charges	1,838	1,517
Interest and investment income	219	154
Grants and contributions provided for operating purposes	19	13
Other income	77	74
Total income from continuing operations	2,945	2,502
Expenses from continuing operations		
Employee benefits and on-costs	605	523
Materials and services	278	273
Depreciation, amortisation and impairment	574	544
Water purchase charges	1,245	989
Total expenses from continuing operations	2,702	2,329
Surplus (deficit) from continuing operations before capital amounts	243	173
Grants and contributions provided for capital purposes	85	132
Surplus (deficit) from continuing operations after capital amounts	328	305
Surplus (deficit) from all operations before tax	328	305
Less: corporate taxation equivalent (25%) [based on result before capital]	(61)	(43)
Surplus (deficit) after tax	267	262
Opening accumulated surplus	11,810	11,505
Plus/less: prior period adjustments	84	–
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	61	43
Closing accumulated surplus	12,222	11,810
Return on capital %	0.9%	0.7%
Subsidy from Council	861	942
Calculation of dividend payable:		
Surplus (deficit) after tax	267	262
Less: capital grants and contributions (excluding developer contributions)	(85)	(132)
Surplus for dividend calculation purposes	182	130
Dividend calculated from surplus	91	65

Greater Hume Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2025

\$ '000	2025	2024
Income from continuing operations		
Access charges	1,634	1,526
User charges	181	72
Liquid trade waste charges	113	191
Interest and investment income	150	130
Grants and contributions provided for operating purposes	354	30
Other income	24	6
Total income from continuing operations	2,456	1,955
Expenses from continuing operations		
Employee benefits and on-costs	845	759
Materials and services	547	469
Depreciation, amortisation and impairment	785	741
Total expenses from continuing operations	2,177	1,969
Surplus (deficit) from continuing operations before capital amounts	279	(14)
Grants and contributions provided for capital purposes	317	174
Surplus (deficit) from continuing operations after capital amounts	596	160
Surplus (deficit) from all operations before tax	596	160
Less: corporate taxation equivalent (25%) [based on result before capital]	(70)	—
Surplus (deficit) after tax	526	160
Opening accumulated surplus	15,837	15,677
Plus/less: prior period adjustments	72	—
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	70	—
Closing accumulated surplus	16,505	15,837
Return on capital %	0.6%	0.0%
Subsidy from Council	1,572	1,873
Calculation of dividend payable:		
Surplus (deficit) after tax	526	160
Less: capital grants and contributions (excluding developer contributions)	(317)	(174)
Surplus for dividend calculation purposes	209	—
Dividend calculated from surplus	105	—

Greater Hume Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2025

\$ '000	2025	2024
ASSETS		
Current assets		
Cash and cash equivalents	4,391	3,789
Receivables	1,126	1,031
Total current assets	5,517	4,820
Non-current assets		
Infrastructure, property, plant and equipment	26,410	25,936
Total non-current assets	26,410	25,936
Total assets	31,927	30,756
LIABILITIES		
Current liabilities		
Payables	283	241
Total current liabilities	283	241
Total liabilities	283	241
Net assets	31,644	30,515
EQUITY		
Accumulated surplus	12,222	11,810
IPPE revaluation surplus	19,422	18,705
Total equity	31,644	30,515

Greater Hume Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2025

\$ '000	2025	2024
ASSETS		
Current assets		
Cash and cash equivalents	3,133	2,427
Receivables	552	483
Total current assets	3,685	2,910
Non-current assets		
Infrastructure, property, plant and equipment	44,291	43,222
Total non-current assets	44,291	43,222
Total assets	47,976	46,132
LIABILITIES		
Current liabilities		
Payables	13	17
Total current liabilities	13	17
Total liabilities	13	17
Net assets	47,963	46,115
EQUITY		
Accumulated surplus	16,505	15,837
IPPE revaluation surplus	31,458	30,278
Total equity	47,963	46,115

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)

Greater Hume Shire Council Combined Water Supplies

Comprising the whole of the operations and assets of the water supply systems servicing the towns of Jindera, Burrumbuttock, Brocklesby, Gerogery and Culcairn.

Greater Hume Shire Council Combined Sewerage Service

Comprising the whole of the operations and assets of the sewerage reticulation and treatment system servicing the towns of Burrumbuttock, Culcairn, Henty, Holbrook, Jindera and Walla Walla.

Category 2

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

N/A

Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs. However, where Council does not pay some taxes, which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in special purpose financial statements. For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

Notional rate applied (%)

Corporate income tax rate – 25%

Note – Material accounting policy information (continued)

Land tax – the first \$1,075,000 of combined land values attracts **0%**. For the combined land values in excess of \$1,075,000 up to \$6,571,000 the rate is **\$100 + 1.6%**. For the remaining combined land value that exceeds \$5,925,000 a premium marginal rate of **2.0%** applies.

Payroll tax – **5.45%** on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with the Department of Planning, Industry & Environment – Water guidelines, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the Best Practice Management of Water Supply and Sewer Guidelines as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act.

Achievement of substantial compliance to the DPIE – Water guidelines 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 corporate income tax rate, currently 25%

Income tax is only applied where a gain from ordinary activities before capital amounts has been achieved. Since the taxation equivalent is notional – that is, it is payable to 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'.

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

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

The rate of return is calculated as follows:

Operating result before capital income + interest expense

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

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.18% at 30 June 2025.

Note – Material accounting policy information (continued)

(iii) Dividends

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

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

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

- 50% of this surplus in any one year, or
- the number of water supply or sewerage assessments at 30 June 2025 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

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



INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statements

Greater Hume Shire Council

To the Councillors of Greater Hume Shire Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Greater Hume Shire Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 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 Business Activity
- Sewerage Business Activity.

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: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

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

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

A handwritten signature in black ink, appearing to read 'Nirupama'.

Nirupama Mani
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

31 October 2025
SYDNEY



Greater
Hume
Council



Special Schedules

For the year ended 30 June 2025

Greater Hume Shire Council

Special Schedules

for the year ended 30 June 2025

Contents	Page
Special Schedules:	
Permissible income for general rates	4
Report on infrastructure assets as at 30 June 2025	8

Greater Hume Shire Council

Permissible income for general rates

\$ '000	Calculation 2024/25	Calculation 2025/26
Notional general income calculation ¹		
Last year notional income yield	10,040	10,605
Plus or minus adjustments ²	39	69
Notional general income	10,079	10,674
Permissible income calculation		
Percentage increase %	5.20%	5.30%
Plus percentage increase amount ³	524	566
Sub-total	10,603	11,240
Plus (or minus) last year's carry forward total	2	–
Sub-total	2	–
Total permissible income	10,605	11,240
Less notional income yield	10,605	11,236
Catch-up or (excess) result	–	4
Carry forward to next year ⁴	–	4

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) 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

Greater Hume Shire Council

To the Councillors of Greater Hume Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Greater Hume Shire 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: www.auasb.gov.au/auditors_responsibilities/ar8.pdf. The description forms part of my auditor's report.

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

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



Nirupama Mani
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

31 October 2025
SYDNEY

Greater Hume Shire Council

Report on infrastructure assets as at 30 June 2025

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2024/25 Required maintenance ^a	2024/25 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000			1	2	3	4	5
Buildings	Other	10	10	173	218	7,996	13,039	18.1%	29.9%	48.5%	3.2%	0.3%
	Council Offices / Administration Centres	100	100	57	73	4,737	8,840	0.0%	0.0%	87.4%	12.6%	0.0%
	Works Depots	40	40	64	77	3,331	5,522	46.9%	1.3%	38.7%	13.1%	0.0%
	Public Halls	200	200	42	42	4,994	17,487	0.0%	4.1%	14.0%	81.9%	0.0%
	Houses	–	–	24	19	2,675	2,733	0.0%	100.0%	0.0%	0.0%	0.0%
	Libraries	–	–	9	18	2,142	4,123	0.0%	27.3%	72.7%	0.0%	0.0%
	Museums	50	50	7	12	451	1,188	0.0%	15.9%	64.5%	19.0%	0.6%
	Amenities/Public Toilets	100	100	29	36	2,382	5,149	19.5%	17.4%	27.2%	27.4%	8.5%
	Sporting Facilities	–	–	391	388	15,051	28,132	22.0%	3.9%	41.3%	30.8%	2.0%
	Aged Care Facilities	100	100	108	94	3,761	6,506	0.0%	55.4%	44.6%	0.0%	0.0%
	Sub-total	600	600	904	977	47,520	92,719	13.1%	15.5%	41.3%	29.0%	1.1%
Other structures	Other structures	250	250	40	40	23,162	35,710	15.5%	13.0%	59.4%	11.2%	0.9%
	Sub-total	250	250	40	40	23,162	35,710	15.5%	13.0%	59.4%	11.2%	0.9%
Roads	Sealed Roads Surface	1,750	1,750	1,231	2,430	29,613	46,785	13.6%	54.9%	27.3%	3.9%	0.3%
	Sealed Roads Structure	1,440	1,440	1,230	2,430	267,213	382,777	6.2%	67.6%	24.1%	1.8%	0.3%
	Unsealed roads	1,720	1,720	1,548	2,496	17,902	29,548	52.5%	18.1%	24.8%	3.6%	1.0%
	Bridges	–	–	153	4	62,613	91,654	5.7%	72.2%	20.4%	1.3%	0.4%
	Footpaths	90	90	55	59	6,597	7,742	3.5%	94.7%	1.1%	0.4%	0.3%
	Kerb & Gutter	–	–	55	22	10,041	20,050	6.1%	23.4%	32.0%	27.4%	11.1%
	Bulk earthworks	–	–	–	–	292,056	292,056	100.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	5,000	5,000	4,272	7,441	686,035	870,612	39.6%	42.3%	15.8%	1.9%	0.4%
Water supply network	Mains	1,340	1,340	103	157	22,496	36,793	22.0%	47.0%	19.0%	12.0%	0.0%
	Pumping Station/s	50	50	15	7	494	887	6.0%	89.0%	5.0%	0.0%	0.0%
	Treatment Works	–	–	26	30	2,450	472	0.0%	100.0%	0.0%	0.0%	0.0%
	Reservoirs	5,200	5,200	6	8	2,094	4,967	7.0%	40.0%	15.0%	38.0%	0.0%
	Bores	–	–	–	–	370	535	0.0%	100.0%	0.0%	0.0%	0.0%
	Other	–	–	6	3	71	180	0.0%	78.0%	0.0%	2.0%	20.0%
	Sub-total	6,590	6,590	156	205	25,771	43,834	19.4%	48.4%	17.7%	14.4%	0.1%

Greater Hume Shire Council

Report on infrastructure assets as at 30 June 2025 (continued)

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2024/25 Required maintenance ^a	2024/25 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Sewerage network	Mains	200	200	50	32	27,182	45,493	19.0%	33.0%	48.0%	0.0%	0.0%
	Pumping Station/s	210	210	35	43	3,905	6,301	11.0%	77.0%	10.0%	2.0%	0.0%
	Treatment Works	—	—	44	80	5,906	10,770	5.0%	82.0%	11.0%	2.0%	0.0%
	Reuse Scheme	500	500	10	2	1,441	1,756	0.0%	94.0%	3.0%	3.0%	0.0%
	Sub-total	910	910	139	157	38,435	64,320	15.4%	47.2%	36.9%	0.6%	0.0%
Stormwater drainage	Stormwater drainage	—	—	105	161	24,773	29,082	51.6%	29.9%	7.6%	1.9%	9.0%
	Sub-total	—	—	105	161	24,773	29,082	51.6%	29.9%	7.6%	1.9%	9.0%
Open space / recreational assets	Swimming pools	2,000	2,000	149	206	8,383	13,863	15.1%	32.9%	46.8%	5.2%	0.0%
	Sub-total	2,000	2,000	149	206	8,383	13,863	15.1%	32.9%	46.8%	5.2%	0.0%
Total – all assets		15,350	15,350	5,765	9,187	854,079	1,150,140	34.6%	39.3%	20.6%	4.8%	0.7%

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

Infrastructure asset condition assessment 'key'

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

Greater Hume Shire Council

Report on infrastructure assets as at 30 June 2025

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2025	Indicator 2025	Indicator 2024	Benchmark
Buildings and infrastructure renewals ratio				
Asset renewals ¹	15,725	110.76%	98.51%	> 100.00%
Depreciation, amortisation and impairment	14,197			
Infrastructure backlog ratio				
Estimated cost to bring assets to a satisfactory standard	15,350	1.79%	2.12%	< 2.00%
Net carrying amount of infrastructure assets	858,064			
Asset maintenance ratio				
Actual asset maintenance	9,187	159.36%	187.75%	> 100.00%
Required asset maintenance	5,765			
Cost to bring assets to agreed service level				
Estimated cost to bring assets to an agreed service level set by Council	15,350	1.33%	1.61%	
Gross replacement cost	1,150,140			

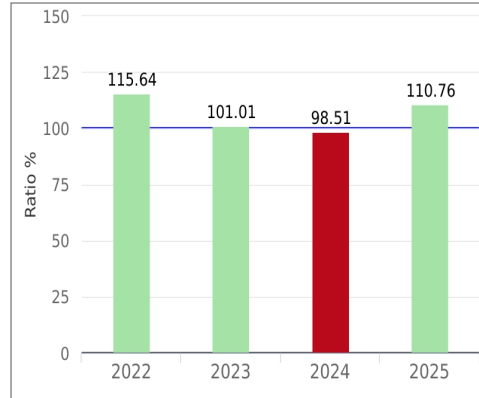
(*) All asset performance indicators are calculated using classes identified in the previous table.

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

Greater Hume Shire Council

Report on infrastructure assets as at 30 June 2025

Buildings and infrastructure renewals ratio



Buildings and infrastructure renewals ratio

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

Commentary on result

24/25 ratio 110.76%

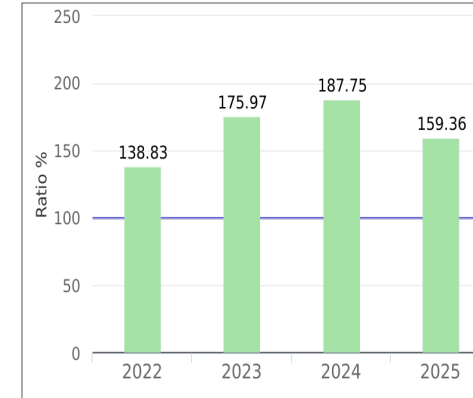
Benchmark: — > 100.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Asset maintenance ratio



Asset maintenance ratio

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

Commentary on result

24/25 ratio 159.36%

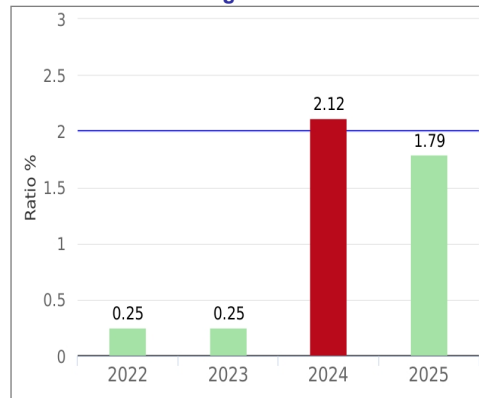
Benchmark: — > 100.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Infrastructure backlog ratio



Infrastructure backlog ratio

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

Commentary on result

24/25 ratio 1.79%

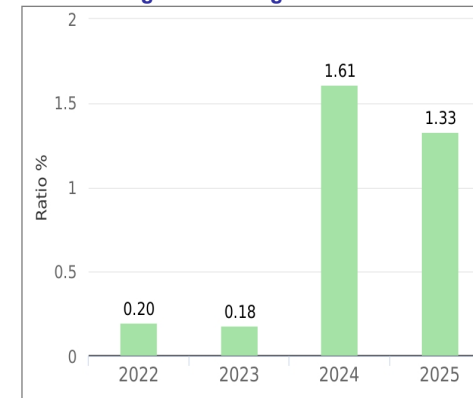
Benchmark: — < 2.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Cost to bring assets to agreed service level



Cost to bring assets to agreed service level

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

Commentary on result

24/25 ratio 1.33%

Greater Hume Shire Council

Report on infrastructure assets as at 30 June 2025

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2025	2024	2025	2024	2025	2024	
Buildings and infrastructure renewals ratio							
Asset renewals ¹	121.22%	109.42%	24.56%	0.00%	2.80%	0.00%	> 100.00%
Depreciation, amortisation and impairment							
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	0.99%	1.37%	25.57%	23.90%	2.37%	2.34%	< 2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	161.33%	192.96%	131.41%	94.47%	112.95%	93.45%	> 100.00%
Required asset maintenance							
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council	0.75%	1.06%	15.03%	14.31%	1.41%	1.42%	
Gross replacement cost							

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.