ATTACHMENTS

UNDER SEPARATE COVER

Ordinary Council Meeting

30 April 2024



Table of Contents

13.2	2022/2023 Dra	ft Annual Financial Statements	
	Attachment 1	Draft Annual Financial Statements 2022-23	4
13.11	Adoption of the	e Narrabri Shire Council Drought Management Plan	
	Attachment 1	Narrabri Shire Council Drought Management Plan	. 104
14.1	Wee Waa NAB	building CBD Memorial Grove and Dangar Park Masterplans	
	Attachment 1	Draft Wee Waa CBD and Surrounds Masterplan	. 135
	Attachment 2	Community Engagement Report for the Preparation of the Wee Waa CBD and Surrounds Masterplan	.151
14.3	Crime Preventi	on Plan	
	Attachment 1	Crime Prevention Plan	.187

ANNUAL FINANCIAL STATEMENTS for the year ended 30 June 2023

Narrabri Shire will be a strong and vibrant regional growth centre providing a quality living environment for the entire Shire community



GENERAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2023

Narrabri Shire will be a strong and vibrant regional growth centre providing a quality living environment for the entire Shire community



General Purpose Financial Statements for the year ended 30 June 2023

Contents	Page
1. Understanding Council's Financial Statements	3
2. Statement by Councillors and Management	4
3. Primary Financial Statements: Income Statement Statement of Comprehensive Income Statement of Financial Position Statement of Changes in Equity Statement of Cash Flows	5 6 7 8 9
4. Notes to the Financial Statements	10
5. Independent Auditor's Reports: On the Financial Statements (Sect 417 [2]) On the Financial Statements (Sect 417 [3])	77 78

Overview

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

46-48 Maitland Street Narrabri NSW 2390

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, Council have ensured that its reporting is timely, complete and available at minimum cost. All press releases, financial statements and other information are publicly available on our website: www.narrabri.nsw.gov.au.

General Purpose Financial Statements for the year ended 30 June 2023

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 2023.

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

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.

General Purpose Financial Statements for the year ended 30 June 2023

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

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

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

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

- · present fairly 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 25 June 2024.

Darrell Tiemens **Mayor** dd MMMM yyyy Brett Dickinson Deputy Mayor dd MMMM yyyy

Robert Williams General Manager dd MMMM yyyy Ted Harrington Responsible Accounting Officer dd MMMM yyyy

Income Statement

for the year ended 30 June 2023

Original unaudited budget 2023			Actual 2023	Restated Actua 2022
\$ '000		Notes	\$ '000	\$ '00
	Income from continuing operations			
22,552	Rates and annual charges	B2-1	22,587	21,84
9,179	User charges and fees	B2-2	7,570	8,45
1,720	Other revenues	B2-3	2,351	2,050
5,319	Grants and contributions provided for operating purposes	B2-4	21,551	15,99
15,351	Grants and contributions provided for capital purposes	B2-4	12,666	5,28
289	Interest and investment income	B2-5	1,914	333
133	Other income	B2-6	133	1,61
144	Net gain from the disposal of assets	B4-1	-	
54,687	Total income from continuing operations		68,772	55,57
	Expenses from continuing operations			
18,020	Employee benefits and on-costs	B3-1	17,268	17,07
14,848	Materials and services	B3-2	21,530	19,16
275	Borrowing costs	B3-3	169	12
11,144	Depreciation, amortisation and impairment of non-financial assets	B3-4	12,798	10,95
950	Other expenses	B3-5	993	81
_	Net loss from the disposal of assets	B4-1	7,995	48
45,237	Total expenses from continuing operations		60,753	48,62
9,450	Operating result from continuing operations		8,019	6,95
9,450	Net operating result for the year attributable to Co	uncil	8,019	6,95

(5,901)	Net operating result for the year before grants and contributions provided for capital purposes	(4,647)	1,673

(1) Restated refer to Note G4-1

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

Statement of Comprehensive Income

for the year ended 30 June 2023

	Notes	2023 \$ '000	Restated 2022 1 \$ '000
Net operating result for the year – from Income Statement		8,019	6,958
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment Impairment (loss) reversal / (revaluation decrement) relating to infrastructure,	C1-7	19,783	44,193
property, plant and equipment	G4-1	(7,426)	4,878
Gain (loss) on revaluation of intangible assets		74	-
Total items which will not be reclassified subsequently to the operating result		12,431	49,071
Amounts which will be reclassified subsequently to the operating result when sp conditions are met	ecific		
Other movements		_	(2,439)
Total items which will be reclassified subsequently to the operating result when specific conditions are met		-	(2,439)
Total other comprehensive income for the year		12,431	46,632
Total comprehensive income for the year attributable to Council	_	20,450	53,590

(1) Restated refer to Note G4-1

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

Statement of Financial Position

as at 30 June 2023

	Notes	2023 \$ '000	Restated 2022 1 \$ '000	Restated 1 July 2021 1 \$ '000
ASSETS				
Current assets				
Cash and cash equivalents	C1-1	2,850	2,361	3,330
Investments	C1-2	60,000	36,000	27,000
Receivables	C1-4	9,629	6,011	7,398
Inventories	C1-5	6,469	7,094	6,331
Contract assets and contract cost assets	C1-6	5,392	7,976	6,997
Other	C1-9	426	301	359
Total current assets		84,766	59,743	51,415
Non-current assets				
Infrastructure, property, plant and equipment (IPPE)	C1-7	579,070	570,281	523,791
Intangible assets	C1-8	610	536	-
Investments accounted for using the equity method	D2	260	256	261
Total non-current assets		579,940	571,073	524,052
Total assets		664,706	630,816	575,467
LIABILITIES Current liabilities Payables Contract liabilities Borrowings Employee benefit provisions Provisions Total current liabilities Non-current liabilities Payables Borrowings Employee benefit provisions	C3-1 C3-2 C3-3 C3-4 C3-5 C3-1 C3-3 C3-4	5,393 21,148 624 2,841 81 30,087 191 2,797 182	2,987 9,319 599 3,347 78 16,330 191 3,422 231	3,161 6,063 576 4,090 - 13,890 191 4,021 279
Provisions Total non-current liabilities	C3-5	2,466	2,109	2,143
Total non-current nabilities		5,636	5,953	6,634
Total liabilities		35,723	22,283	20,524
Net assets		628,983	608,533	554,943
EQUITY Accumulated surplus IPPE revaluation reserve Council equity interest	C4-1 C4-1	256,980 372,003 628,983	248,961 359,572 608,533	242,003 312,940 554,943
obuilon equity interest		010,000		

(1) Restated - see Note G4-1

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

Statement of Changes in Equity for the year ended 30 June 2023

			2023		2022			
		A	IPPE		A	IPPE		
		Accumulated surplus	revaluation reserve	Total equity	Accumulated surplus 1	revaluation reserve	Total equity	
					Restated	Restated	Restated	
	Notes	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
Opening balance at 1 July		248,961	359,572	608,533	250,579	313,496	564,075	
Correction of prior period errors	G4-1		-	-	(8,576)	(556)	(9,132)	
Restated opening balance		248,961	359,572	608,533	242,003	312,940	554,943	
Net operating result for the year		8,019	-	8,019	8,522	_	8,522	
Correction of prior period errors	G4-1	-	-	-	(1,564)	-	(1,564)	
Net operating result for the period		8,019	-	8,019	6,958	-	6,958	
Other comprehensive income								
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	-	19,783	19,783	_	44,193	44,193	
 Impairment (loss) reversal relating to IPP&E 	G4-1	-	(7,426)	(7,426)	-	2,439	2,439	
Gain (loss) on revaluation of intangible assets			74	74		-	-	
Other comprehensive income		-	12,431	12,431	-	46,632	46,632	
Total comprehensive income		8,019	12,431	20,450	6,958	46,632	53,590	
Closing balance at 30 June		256,980	372,003	628,983	248,961	359,572	608,533	

(1) Restated refer to Note G4-1

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

Statement of Cash Flows for the year ended 30 June 2023

Cash flows from operating activities Receipts:22,655Rates and annual charges22,07021,938,999User charges and fees6,44310,18226,240Grants and contributions47,09223,13(669)Other6,7646,93Payments:(17,020)Payments is omployees(17,720)(17,622)(14,470)Payments is on taterials and services(21,169)(21,677)(206)Borrowing costs(108)(68-Bonds, deposits and retentions refunded(85)(65)(21,169)Cash flows from operating activitiesG1-141,53421,7023,116Net cash flows from operating activitiesG1-141,53421,70Cash flows from investing activitiesG1-141,53421,70-Sale of real estate assets7951,28-Proceeds from sale of IPPE4371,10Payments:-(17,677)(13,256)Proceeds from sale of IPPE(536)-Purchase of intangible assets-(536)(25,616)Net cash flows from financing activities(600)(577Receipts:-(600)(577)1,250Proceeds from borrowingsPayments:-(600)-Payments:(616)Repayment of borrowingsProceeds from financing activities(600)(577)-Repayment of borrowings	Original unaudited budget 2023			Actual 2023	Restated Actual 2022 1
Receipts:22,655Rates and annual charges $22,070$ $21,933$ 8,999User charges and fees $6,443$ $10,186$ 284Interest received $1,096$ 28 25,240Grants and contributions $47,092$ $23,133$ (669)Other $6,764$ $6,337$ Payments to employees $(17,720)$ $(17,820)$ (17,902)Payments for materials and services $(21,163)$ (206)Borrowing costs (108) (685) Bortowing costs (108) (685) Other $(2,649)$ $(1,199)$ 23,116Net cash flows from operating activities 795 Receipts:Redemption of term deposits $62,000$ 3,770Redemption of term deposits $62,000$ -Sale of real estate assets 795 -Proceeds from sale of IPPE 437 -Acquisition of term deposits $(17,577)$ -Acquisition of term deposits $(22,096)$ (29,386)Payments for minvesting activities $(40,445)$ (22,096)Cash flows from financing activities (600) (557)Net cash flows from financing activities (600) (577) $(3,250)$ (577) (344)Net cash flows from financing activities (600) (576)Net cash flows from financing activities (600) (576)Net cash flows from financing activities $(2,066)$ (816)Repayment of borrowings $-$ (2,066)Net change	\$ '000		Notes	\$ '000	\$ '000
Receipts:22,655Rates and annual charges $22,070$ $21,933$ 8,999User charges and fees $6,443$ $10,186$ 284Interest received $1,096$ 28 25,240Grants and contributions $47,092$ $23,133$ (669)Other $6,764$ $6,337$ Payments to employees $(17,720)$ $(17,820)$ (17,902)Payments for materials and services $(21,163)$ (206)Borrowing costs (108) (685) Bortowing costs (108) (685) Other $(2,649)$ $(1,199)$ 23,116Net cash flows from operating activities 795 Receipts:Redemption of term deposits $62,000$ 3,770Redemption of term deposits $62,000$ -Sale of real estate assets 795 -Proceeds from sale of IPPE 437 -Acquisition of term deposits $(17,577)$ -Acquisition of term deposits $(22,096)$ (29,386)Payments for minvesting activities $(40,445)$ (22,096)Cash flows from financing activities (600) (557)Net cash flows from financing activities (600) (577) $(3,250)$ (577) (344)Net cash flows from financing activities (600) (576)Net cash flows from financing activities (600) (576)Net cash flows from financing activities $(2,066)$ (816)Repayment of borrowings $-$ (2,066)Net change		Cash flows from operating activities			
22,655 Rates and annual charges 22,070 21,93 8,999 User charges and fees 6,443 10,18 24 Interest received 1,096 28 25,240 Grants and contributions 47,092 23,13 (669) Other 6,764 6,03 <i>Payments</i> : (17,700) (17,822 (21,163) (21,673) (17,902) Payments for materials and services (17,720) (17,822 (206) Borrowing costs (108) (68) (21,163) Other (21,673) (21,673) (21,163) Other (22,649) (1,199) 23,116 Net cash flows from operating activities 61-1 41,534 21,700 23,116 Net cash flows from investing activities 62,000 15,000 - Sale of real estate assets 795 1,28 - Proceeds from sale of IPPE 437 1,100 Payments Payments (17,677) (13,256 - Purchase of real estate assets - (17,677) (13,256 (25,616) <t< td=""><td></td><td></td><td></td><td></td><td></td></t<>					
8,999User charges and fees $6,443$ $10,16$ 284 Interest received $1,096$ 28 $25,240$ Grants and contributions $47,092$ $23,13$ (669) Other $6,764$ $6,93$ $Payments$ to employees $(17,720)$ $(17,621)$ $(17,902)$ Payments to employees $(17,720)$ $(17,621)$ $(14,470)$ Payments to employees $(17,720)$ $(17,621)$ $(11,491)$ Payments to employees $(11,192)$ $(21,677)$ $(23,116)$ Net cash flows from operating activities $62,000$ $15,000$ $-3,770$ Redemption of term deposits $62,000$ $16,000$ $(29,386)$ Payments: $(17,677)$ $(13,265)$ $-2,961$ Payments for minvesting activities $(40,445)$ $(22,096)$ $(25,616)$ Net cash flows from financing activities $(600$	22.655			22.070	21,934
284Interest received1,0962825,240Grants and contributions47,09223,13(669)Other6,7646,93Payments:(17,720)(17,824(14,470)Payments for materials and services(21,169)(206)Borrowing costs(108)(26(207)Borrowing costs(108)(63(211)Other(2,849)(1,192)(23,116)Net cash flows from operating activitiesG1-141,534(21,70)Cash flows from investing activitiesG1-141,534 <i>Receipts:</i> 3,770Redemption of term deposits62,00015,00-Sale of real estate assets7951,28-Proceeds from sale of IPPE4371,10 <i>Payments:</i> -(40,445)(22,094)(29,386)Payments for IPPE-(1,707)-Purchase of real estate assets-(1,707)-Purchase of real estate assetsPurchase of real estate assetsPurchase of real payments(600)(576)(25,616)Net cash flows from financing activities(600)(576)(21,666)Net cash flows from financing activities(600)(576)(20,661)Net cash flows from financing activities489(966)(8,817)Cash and cash equivalents at end of yearC1-12,8502,361(23,229)plus: Investments on hand at end of yearC1-260,00	,	0		,	10,180
(669)Other6,7646,93Payments:(17,920)(17,822)(14,470)Payments for materials and services(21,169)(21,673)(206)Borrowing costs(108)(66) $=$ Bonds, deposits and retentions refunded(65)(615)(815)Other(2,849)(1,199) 23,116 Net cash flows from operating activitiesG1-1 41,53421,70 Cash flows from investing activities62,00015,000-Sale of real estate assets7951,28-Proceeds from sale of IPPE4371,100-Acquisition of term deposits(86,000)(24,000)(29,386)Payments for IPPE4371,100-Acquisition of term deposits(36,000)(24,000)(29,386)Payments from investing activities(40,445)(22,096)-Acquisition of term deposits(6600)(577)-Purchase of intangible assets-(53)(25,616)Net cash flows from investing activities(600)(577)(816)Repayment of borrowingsPayments:(600)(577)(1,2,850)(2,36)(816)Net cash flows from financing activities(600)(577)(2,066)Net change in cash and cash equivalents489(966)8,883Cash and cash equivalents at beginning of year2,3613,336,817Cash and cash equivalents at end of yearC1-12,8502,360	,			,	281
Payments: (17,902)(17,720)(17,822)(14,470)Payments to employees(17,720)(17,822)(14,470)Payments for materials and services(21,169)(21,672)(206)Borrowing costs(108)(66)Bonds, deposits and retentions refunded(85)(11,92)(21,169)Other(2,849)(1,192)(23,116)Net cash flows from operating activities(2,849)(1,192)Cash flows from investing activities61-141,53421,700Cash flows from investing activities62,00015,000-Sale of real estate assets7951,28-Proceeds from sale of IPPE4371,100Payments:(17,677)(13,253)-Acquisition of term deposits(86,000)(24,000)(29,386)Payment for IPPE(17,707)(13,253)-Purchase of real estate assets-(17,077)-Acquisition of term deposits(40,445)(22,098)(29,386)Payment from investing activities-(536)-Purchase of real estate assets-(536)(25,616)Net cash flows from financing activities-(600)(576)Repayment of borrowingsPayments:(2,060)(816)Repayment of borrowingsPayments:(816)Repayment of borrowingsPayment	25,240	Grants and contributions		47,092	23,138
(17,902)Payments to employees $(17,720)$ $(17,820)$ $(14,470)$ Payments for materials and services $(21,169)$ $(21,677)$ (206) Borrowing costs (108) (68) (815) Other $(2,849)$ $(1,192)$ $(23,116)$ Net cash flows from operating activities $(2,849)$ $(1,192)$ $(23,116)$ Net cash flows from operating activities $(2,849)$ $(1,192)$ $(23,116)$ Net cash flows from operating activities $(2,849)$ $(1,192)$ $(23,116)$ Net cash flows from operating activities $(2,849)$ $(1,192)$ $(23,116)$ Net cash flows from operating activities $(2,849)$ $(1,192)$ $(23,116)$ Net cash flows from investing activities $(2,900)$ $15,00$ $-$ Sale of real estate assets 795 $1,282$ $-$ Proceeds from sale of IPPE 437 $1,100$ $Payments:$ $(29,386)$ $(24,000)$ $(24,000)$ $(29,386)$ Payments for IPPE $(17,677)$ $(13,256)$ $-$ Purchase of real estate assets $ (1,707)$ $-$ Purchase of real estate assets $ (17,607)$ $-$ Purchase of rom investing activities $(40,445)$ $(22,098)$ $(25,616)$ Net cash flows from financing activities (600) (576) $(2,066)$ Net cash flows from financing activities (600) (576) $(2,066)$ Net cash flows from financing activities 489 (966) $8,883$ Cash and cash equi	(669)	Other		6,764	6,939
(14,470)Payments for materials and services $(21,673)$ (206) Borrowing costs (108) (66) -Bonds, deposits and retentions refunded (85) (815) Other $(2,649)$ $(1,196)$ $(23,116)$ Net cash flows from operating activities $(1-1)$ $41,534$ $21,70$ Cash flows from investing activities $(2,649)$ $(1,196)$ $(2,649)$ $(1,196)$ $(23,116)$ Net cash flows from operating activities $(2,649)$ $(1,196)$ $(2,649)$ $(1,196)$ $(23,116)$ Net cash flows from operating activities $(2,649)$ $(1,196)$ $(2,640)$ $(2,640)$ $(23,116)$ Net cash flows from investing activities $(2,000)$ $(3,000)$ $(2,000)$ $(2,000)$ $(29,386)$ Payments $(17,677)$ $(13,255)$ $(17,677)$ $(13,255)$ $(29,386)$ Payments for IPPE $(17,677)$ $(13,255)$ $(22,098)$ $(25,616)$ Net cash flows from investing activities $(40,445)$ $(22,098)$ $(25,616)$ Net cash flows from financing activities (600) (576) (816) Repayment of borrowings $ (2,066)$ Net cash flows from financing activities (600) (576) $(2,066)$ Net cash flows from financing activities 489 (966) $8,883$ Cash and cash equivalents at end of year $(2-1)$ $(2,361)$ $3,33$ $6,817$ Cash and cash equivalents at end of year $(2-1)$ $(2,060)$ $(36,00)$ <td></td> <td></td> <td></td> <td></td> <td></td>					
(206)Borrowing costs(108)(68Bonds, deposits and retentions refunded(85)(815)Other(2,849)(1,193)(2,849)(1,193)(23,116)Net cash flows from operating activities $(2,849)$ (23,116)Net cash flows from investing activities $(2,849)$ (1,193)(2,849)(1,193)(23,116)Net cash flows from operating activities $(2,849)$ (1,193)(2,849)(1,193)(23,116)Net cash flows from operating activities $(2,949)$ Receipts:(3,770)(1,234)(20,9386)Payments:(1,7677)(13,256)Payments for IPPE(1,7677)(13,256)Payments for IPPE- (1,700)(25,616)Net cash flows from investing activities(40,445)(22,098)Cash flows from financing activities- (533)(25,616)Net cash flows from financing activities- (533)(25,616)Net cash flows from financing activities- (600)(576)(536)(600)(576)(816)Repayment of borrowings Payments:(1,206)Net cash flows from financing activities(600)(576)(2,066)Net cash flows from financing activities(816)Repayment of borrowings 2,361(3,33)Cash and cash equivalents at end of yearC1-1(2,366)Net change in cash and cash equivalents489(966)(23,600)(25,76)(2,066)Net change en cash and cash equival	(17,902)	Payments to employees		(17,720)	(17,828
- Bonds, deposits and retentions refunded (85) (815) Other (2,849) (1,199) 23,116 Net cash flows from operating activities (2,849) (1,199) 23,116 Net cash flows from operating activities (2,849) (1,199) Cash flows from investing activities (2,849) (1,199) Cash flows from investing activities (2,849) (1,199) Sale of real estate assets 795 1,280 - Proceeds from sale of IPPE (437) 1,100 Payments: (86,000) (24,000) (24,000) (29,386) Payments for IPPE (1,7677) (13,250) - Purchase of real estate assets - (1,707) - Purchase of intangible assets - (1,707) (25,616) Net cash flows from investing activities (40,445) (22,098) (25,616) Net cash flows from financing activities - (536) (816) Repayment of borrowings - - 1,250 Proceeds from borrowings - - 1,250 Proceeds from financing activities	(14,470)	Payments for materials and services		(21,169)	(21,675
(815)Other(2,849)(1,196)23,116Net cash flows from operating activities $(31.1]$ $(41,534]$ $(21,70]$ Cash flows from investing activities $Receipts:$ $(37.70]$ $(31.4]$ $(41,534]$ $(21,70]$ 3,770Redemption of term deposits $(62,000]$ $(15,00]$ -Sale of real estate assets 795 $1,28$ -Proceeds from sale of IPPE (437) $(1,10)$ -Payments: $(17,677)$ $(13,256)$ Acquisition of term deposits $(86,000)$ $(24,000)$ (29,386)Payments for IPPE $(17,677)$ $(13,256)$ -Purchase of real estate assets- $(17,677)$ $(13,256)$ -Purchase of intangible assets- $(17,677)$ $(13,256)$ -Purchase of intangible assets- (536) $(40,445)$ $(22,098)$ (25,616)Net cash flows from investing activities $(40,445)$ $(22,098)$ $Receipts:$ - (536) $(40,445)$ $(22,098)$ 1,250Proceeds from borrowings- $ Payments:$ (6000) (576) (600) (576) (816)Net cash flows from financing activities (600) (576) (2,066)Net change in cash and cash equivalents 489 (966) $8,883$ Cash and cash equivalents at beginning of year $(1-1]$ $2,850$ $2,361$ $6,817$ Cash and cash equivalents at end of year $(1-2]$ $60,000$ $36,000$ <	(206)			(108)	(65
23,116Net cash flows from operating activitiesG1-141,53421,7023,116Cash flows from investing activities Receipts:Receipts:62,00015,003,770Redemption of term deposits62,00015,00-Sale of real estate assets7951,28-Proceeds from sale of IPPE4371,10Payments:4371,10-Acquisition of term deposits(86,000)(24,000(29,386)Payments for IPPE(17,677)(13,256-Purchase of real estate assets-(1,707)-Purchase of real estate assets-(1,707)-Purchase of intangible assets-(538(25,616)Net cash flows from investing activities(40,445)(22,0986)Cash flows from financing activitiesReceipts:1,250Proceeds from borrowingsReceipts:1,250Proceeds from financing activities(600)(576(816)Ret cash flows from financing activities(600)(576(2,066)Net change in cash and cash equivalents489(9658,883Cash and cash equivalents at beginning of year2,3613,336,817Cash and cash equivalents at end of yearC1-12,8502,3623,229plus: Investments on hand at end of yearC1-260,00036,000	-				-
23,116 Net cash hows from investing activities Receipts: 3,770 Redemption of term deposits Sale of real estate assets 795 Proceeds from sale of IPPE 437 Acquisition of term deposits (86,000) Payments: (17,677) Acquisition of term deposits (86,000) Purchase of intangible assets - Purchase of intangible assets - (25,616) Net cash flows from financing activities Receipts: - 1,250 Proceeds from borrowings Proceeds from borrowings - Payments: (600) (816) Repayment of borrowings Proceeds from borrowings - Payments: (600) (816) Repayment of borrowings Proceeds from financing activities (600) (576 (2,066) Net change in cash and cash equivalents 489 8,883 Cash and cash equivalents at beginning of year 6,817 Cash and cash equivalents at end of year C1-1 2,850 2,361 23,229 pl					(1,199
Receipts: $3,770$ Redemption of term deposits $62,000$ $15,000$ $-$ Sale of real estate assets 795 $1,28$ $-$ Proceeds from sale of IPPE 437 $1,10$ $Payments:$ $Acquisition of term deposits(86,000)(24,000)(29,386)Payments for IPPE(17,677)(13,256)-Purchase of real estate assets (1,700)-Purchase of intangible assets (536)(25,616)Net cash flows from investing activities(40,445)(22,096)Cash flows from financing activities (536)Receipts: (536)1,250Proceeds from borrowings Proceeds from borrowings Aquivalents:(600)(576)(816)Repayment of borrowings AstRepayment of borrowings Ast(and cash and cash equivalents)489(966)8,883Cash and cash and cash equivalents4898,883Cash and cash equivalents at beginning of yearC1-12,36123,229plus: Investments on hand at end of yearC1-260,00023,229plus: Investments on hand at end of yearC1-260,000$	23,116	Net cash flows from operating activities	G1-1	41,534	21,70
3,770 Redemption of term deposits 62,000 15,000 - Sale of real estate assets 795 1,28 - Proceeds from sale of IPPE 437 1,10 Payments: - 437 1,10 Payments: - 437 1,10 Payments: - 437 1,10 Payments for IPPE (17,677) (13,256 - Purchase of real estate assets - (1,700 - Purchase of real estate assets - (536 (25,616) Net cash flows from investing activities (40,445) (22,096 Cash flows from financing activities - - - Receipts: - - - - 1,250 Proceeds from borrowings - - - (816) Repayment of borrowings (600) (576 (434) Net cash flows from financing activities 489 (966 (8,883 Cash and cash equivalents at beginning of year 2,361 3,33 6,817 Cash and cash equivalents at end of year C1-1 2,850 <td></td> <td>Cash flows from investing activities</td> <td></td> <td></td> <td></td>		Cash flows from investing activities			
Sale of real estate assets7951,28Proceeds from sale of IPPE4371,10Payments:4371,10Payments:(86,000)(24,000)(29,386)Payments for IPPE(17,677)Purchase of real estate assets-(17,677)Purchase of real estate assets-(536)(25,616)Net cash flows from investing activities(40,445)Cash flows from financing activities(40,445)(22,096)Cash flows from financing activities(600)(576)Proceeds from borrowingsPayments:(600)(576)(816)Repayment of borrowings(600)(576)(2,066)Net cash flows from financing activities(600)(576)(2,066)Net change in cash and cash equivalents489(965)8,883Cash and cash equivalents at beginning of year2,3613,336,817Cash and cash equivalents at end of yearC1-12,8502,36023,229plus: Investments on hand at end of yearC1-260,00036,000		Receipts:			
-Proceeds from sale of IPPE4371,10Payments:-Acquisition of term deposits(86,000)(24,000)(29,386)Payments for IPPE(17,677)(13,256)-Purchase of real estate assets-(17,000)-Purchase of intangible assets-(536)(25,616)Net cash flows from investing activities(40,445)(22,098)(25,616)Net cash flows from financing activities-(536)Receipts:(536)1,250Proceeds from borrowingsPayments:(600)(576)(816)Repayment of borrowings(600)(576)434Net cash flows from financing activities(6000)(576)(2,066)Net change in cash and cash equivalents489(965)8,883Cash and cash equivalents at beginning of year2,3613,336,817Cash and cash equivalents at end of yearC1-12,8502,3623,229plus: Investments on hand at end of yearC1-260,00036,000	3,770	Redemption of term deposits		62,000	15,000
Payments:(86,000)(24,000)(29,386)Payments for IPPE(17,677)(13,256)-Purchase of real estate assets-(1,700)-Purchase of intangible assets-(536)(25,616)Net cash flows from investing activities(40,445)(22,096)(25,616)Net cash flows from financing activities(40,445)(22,096)(25,616)Net cash flows from financing activities(600)(576)(816)Repayment of borrowingsPayments:(600)(576)(576)(816)Repayment of borrowings(600)(576)(2,066)Net change in cash and cash equivalents489(965)8,883Cash and cash equivalents at beginning of year2,3613,336,817Cash and cash equivalents at end of yearC1-12,8502,36123,229plus: Investments on hand at end of yearC1-260,00036,000	_	Sale of real estate assets		795	1,28
Acquisition of term deposits(86,000)(24,000)(29,386)Payments for IPPE(17,677)(13,256)Purchase of real estate assets-(1,700)Purchase of intangible assets-(536)(25,616)Net cash flows from investing activities(40,445)(22,098)(25,616)Net cash flows from financing activitiesReceipts:(536)1,250Proceeds from borrowingsPayments:(816)Repayment of borrowings(600)(576)434Net cash flows from financing activities(600)(576)(2,066)Net change in cash and cash equivalents489(969)8,883Cash and cash equivalents at beginning of year2,3613,336,817Cash and cash equivalents at end of yearC1-12,8502,36123,229plus: Investments on hand at end of yearC1-260,00036,000	-	Proceeds from sale of IPPE		437	1,109
(29,386)Payments for IPPE(17,677)(13,256)-Purchase of real estate assets-(17,677)(13,256)-Purchase of intangible assets-(17,677)(13,256)(25,616)Net cash flows from investing activities(40,445)(22,098)(25,616)Net cash flows from financing activities(40,445)(22,098)Receipts:1,250Proceeds from borrowingsPayments:(816)Repayment of borrowings(600)(576)(434)Net cash flows from financing activities(600)(576)(2,066)Net change in cash and cash equivalents489(966)8,883Cash and cash equivalents at beginning of year2,3613,336,817Cash and cash equivalents at end of yearC1-12,8502,36123,229plus: Investments on hand at end of yearC1-260,00036,000					
- Purchase of real estate assets - (1,700 - Purchase of intangible assets - (536 (25,616) Net cash flows from investing activities (40,445) (22,098 (25,616) Net cash flows from financing activities (40,445) (22,098 (25,616) Net cash flows from financing activities (40,445) (22,098 (816) Repayment of borrowings - - (816) Repayment of borrowings (600) (576 (434) Net cash flows from financing activities (600) (576 (2,066) Net change in cash and cash equivalents 489 (965 8,883 Cash and cash equivalents at beginning of year C1-1 2,850 2,361 23,229 plus: Investments on hand at end of year C1-2 60,000 36,000	-			(86,000)	(24,000
-Purchase of intangible assets-(536)(25,616)Net cash flows from investing activities(40,445)(22,098)(25,616)Cash flows from financing activities(40,445)(22,098)1,250Proceeds from borrowingsPayments:Payments:(600)(576)(816)Repayment of borrowings(600)(576)434Net cash flows from financing activities(600)(576)(2,066)Net change in cash and cash equivalents489(969)8,883Cash and cash equivalents at beginning of year2,3613,336,817Cash and cash equivalents at end of yearC1-12,8502,36123,229plus: Investments on hand at end of yearC1-260,00036,000	(29,386)			(17,677)	(13,259
(25,616)Net cash flows from investing activities(40,445)(22,098)Cash flows from financing activities Receipts:1,250Proceeds from borrowingsPayments:(600)(576)(816)Repayment of borrowings(600)(576)434Net cash flows from financing activities(600)(576)(2,066)Net change in cash and cash equivalents489(969)8,883Cash and cash equivalents at beginning of year2,3613,336,817Cash and cash equivalents at end of yearC1-12,8502,36123,229plus: Investments on hand at end of yearC1-260,00036,000	-			-	(1,700
Cash flows from financing activities Receipts:-1,250Proceeds from borrowings-Payments:-(816)Repayment of borrowings(600)434Net cash flows from financing activities(600)(2,066)Net change in cash and cash equivalents48998,883Cash and cash equivalents at beginning of year2,3616,817Cash and cash equivalents at end of yearC1-123,229plus: Investments on hand at end of yearC1-260,00036,000	_				(536
Receipts:1,250Proceeds from borrowings–Payments:(600)(576)(816)Repayment of borrowings(600)(576)434Net cash flows from financing activities(600)(576)(2,066)Net change in cash and cash equivalents489(969)8,883Cash and cash equivalents at beginning of year2,3613,336,817Cash and cash equivalents at end of yearC1-12,8502,36123,229plus: Investments on hand at end of yearC1-260,00036,000	(25,616)	Net cash flows from investing activities		(40,445)	(22,098
1,250Proceeds from borrowings-Payments:(600)(576)(816)Repayment of borrowings(600)(576)434Net cash flows from financing activities(600)(576)(2,066)Net change in cash and cash equivalents489(969)8,883Cash and cash equivalents at beginning of year2,3613,336,817Cash and cash equivalents at end of yearC1-12,8502,36123,229plus: Investments on hand at end of yearC1-260,00036,000		-			
Payments:(816)Repayment of borrowings(600)(576)434Net cash flows from financing activities(600)(576)(2,066)Net change in cash and cash equivalents489(969)8,883Cash and cash equivalents at beginning of year2,3613,336,817Cash and cash equivalents at end of yearC1-12,8502,36123,229plus: Investments on hand at end of yearC1-260,00036,000					
(816)Repayment of borrowings(600)(576434Net cash flows from financing activities(600)(576(2,066)Net change in cash and cash equivalents489(9658,883Cash and cash equivalents at beginning of year2,3613,336,817Cash and cash equivalents at end of yearC1-12,8502,36623,229plus: Investments on hand at end of yearC1-260,00036,000	1,250	5		-	
434Net cash flows from financing activities(600)(576(2,066)Net change in cash and cash equivalents489(9698,883Cash and cash equivalents at beginning of year2,3613,336,817Cash and cash equivalents at end of yearC1-12,85023,229plus: Investments on hand at end of yearC1-260,000	(2.1.2)	,		()	(===
(2,066)Net change in cash and cash equivalents(000)8,883Cash and cash equivalents at beginning of year2,3616,817Cash and cash equivalents at end of yearC1-123,229plus: Investments on hand at end of yearC1-260,00036,000	. ,				
8,883 6,817Cash and cash equivalents at beginning of year2,3613,336,817Cash and cash equivalents at end of yearC1-12,8502,36123,229plus: Investments on hand at end of yearC1-260,00036,000	434	Net cash flows from financing activities		(600)	(576
6,817 Cash and cash equivalents at end of year C1-1 2,850 2,36 23,229 plus: Investments on hand at end of year C1-2 60,000 36,000	(2,066)	Net change in cash and cash equivalents		489	(969
6,817 Cash and cash equivalents at end of year C1-1 2,850 2,36 23,229 plus: Investments on hand at end of year C1-2 60,000 36,000	8,883	Cash and cash equivalents at beginning of year		2,361	3,33
23,229 plus: Investments on hand at end of year C1-2 60,000 36,00	6,817	Cash and cash equivalents at end of year	C1-1	2,850	2,36
		- • •			,
	23,229	plus: Investments on hand at end of year	C1-2	60,000	36,000
	30,046	Total cash, cash equivalents and investments		62,850	38,361

(1) Restated - see Note G4-1

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

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

A About Council and these financial statements	12
A1-1 Basis of preparation	12
B Financial Performance	14
B1 Functions or activities	14
B1-1 Council Services – financial information	14
B1-2 Council Services – component descriptions	16
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	24
B2-6 Other income	25
B3 Costs of providing services	26
B3-1 Employee benefits and on-costs	26
B3-2 Materials and services	27
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 Net losses from the disposal of assets	31
B5 Performance against budget	33
B5-1 Material budget variations	33
C Financial position	35
C1 Assets we manage	35
C1-1 Cash and cash equivalents	35
C1-2 Financial investments	35
C1-3 Restricted and allocated cash, cash equivalents and investments	36
C1-4 Receivables	39
C1-5 Inventories	41
C1-6 Contract assets and Contract cost assets	41
C1-7 Infrastructure, property, plant and equipment	42
C1-8 Intangible assets	45
C1-9 Other	46
C2 Leasing activities	46
C2-1 Council as a lessor	46
C3 Liabilities of Council	47
C3-1 Payables	47
C3-2 Contract Liabilities	48
C3-3 Borrowings	49
C3-4 Employee benefit provisions	50
C3-5 Provisions	51

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

C4 Reserves	52
C4-1 Revaluation reserves	52
D Council structure	53
D1 Results by fund	53
D1-1 Income Statement by fund	53
D1-2 Statement of Financial Position by fund	54
D2 Interests in other entities	55
D2-1 Interests in associates	55
E Risks and accounting uncertainties	57
E1-1 Risks relating to financial instruments held	57
E2-1 Fair value measurement	60
E3-1 Contingencies	64
F People and relationships	67
F1 Related party disclosures	67
F1-1 Key management personnel (KMP)	67
F1-2 Councillor and Mayoral fees and associated expenses	67
F2 Other relationships	67
F2-1 Audit fees	67
G Other matters	68
G1-1 Statement of Cash Flows information	68
G2-1 Commitments	69
G3-1 Events occurring after the reporting date	69
G4 Changes from prior year statements	69
G4-1 Correction of errors	69
G5 Statement of developer contributions as at 30 June 2023	72
G5-1 Summary of developer contributions	72
G6 Statement of performance measures	73
G6-1 Statement of performance measures – consolidated results	73
G6-2 Statement of performance measures by fund	74
H Additional Council disclosures (unaudited)	76
H1-1 Council information and contact details	76

Notes to the Financial Statements for the year ended 30 June 2023

A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 25 June 2024. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The principal accounting policies adopted in the preparation of these consolidated financial statements are set out below. These policies have been consistently applied to all years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (NSW)* and the *Local Government (General) Regulations 2005*, and the Local Government Code of Accounting Practice and Financial Reporting. Council is a not for-profit entity for the purpose of preparing these financial statements.

The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

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

- Income statement
- Statement of cash flows
- Material budget variations

and are clearly marked.

Historical cost convention

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

Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires Council to exercise its judgement in the process of applying it'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 C1-8
- ii. estimated tip remediation provisions refer Note C3-5
- iii. employee benefit provisions refer Note C3-4.

Significant judgements in applying the Council's accounting policies

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

Monies and other assets received by Council

continued on next page ...

Notes to the Financial Statements for the year ended 30 June 2023

A1-1 Basis of preparation (continued)

The Consolidated Fund

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

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

- General Purpose Operations
- Water Services
- Sewerage Services

Goods and Services Tax (GST)

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

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

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

Volunteer services

Volunteer services are not recognised by Council as they can not be reliably measured, are not material and would not be purchased if not donated.

New accounting standards and interpretations issued but not yet effective

New accounting standards and interpretations issued but not yet effective

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

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

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

New accounting standards adopted during the year

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

Notes to the Financial Statements for the year ended 30 June 2023

B Financial Performance

B1 Functions or activities

B1-1 Council Services - financial information

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

	Income		Expens	Expenses Operating		result	Grants and cont	ributions	Carrying amount of assets	
	2023	2022	2023	2022 ¹	2023	2022 ¹	2023	2022	2023 202	
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Services (by Directorate)										
Strategic Management										
Strategic Management	26	24	1,115	628	(1,089)	(604)	-	-	153	691
Planning, Strategy and People			,		.,,,	()				
Development	7,498	2,211	1,313	1,276	6,185	935	5,280	125	10,060	8,884
Economic Development	298	101	587	472	(289)	(371)	144	_	2,111	4,731
Governance and Risk	67	52	1,393	692	(1,326)	(640)	-	_	130	97
Human Resources Management	62	114	813	1,675	(751)	(1,561)	-	_	605	716
Strategic Planning	81	129	671	538	(590)	(409)	79	106	_	_
Corporate and Community Services					()	(/				
Airport	215	252	601	539	(386)	(287)	-	148	17,540	14,365
Community and Customer Relations	6	6	935	929	(929)	(923)	-	_	311	-
Cultural Facilities	1,355	1,011	2,506	2,550	(1,151)	(1,539)	226	119	10,732	10,696
Financial Services	47	806	1,289	1,016	(1,242)	(210)	-	_	8,700	8,932
Information Services	2	14	994	1,143	(992)	(1,129)	-	_	505	769
Property Services	539	531	2,398	1,425	(1,859)	(894)	121	148	30,488	29,929
Tourism and Community Development	981	700	1,912	1,511	(931)	(811)	722	530	4,311	1,489
Infrastructure Delivery					. ,	. ,				
Cemeteries	191	215	455	398	(264)	(183)	-	1	1,658	1,544
Design and Investigation Services	3	5	449	442	(446)	(437)	-	_	6,640	5,855
Emergency Support	302	176	893	655	(591)	(479)	260	176	370	2,558
Parks and Open Spaces	792	458	3,541	3,120	(2,749)	(2,662)	657	438	25,099	19,385
Projects and Assets	34	194	795	151	(761)	43	-	_	11,647	11,055
Roads and Ancillary Services	16,715	12,227	24,224	17,145	(7,509)	(4,918)	15,348	9,093	371,313	372,583
Sewerage Services	3,693	3,692	3,635	3,439	58	253	-	_	70,985	55,404
Swimming Pools	357	235	1,836	1,598	(1,479)	(1,363)	-	_	13,879	13,089
Waste Management	4,819	4,398	4,029	3,314	790	1,084	5	38	8,434	6,452

continued on next page ...

Notes to the Financial Statements

for the year ended 30 June 2023

B1-1 Council Services - financial information (continued)

Income, expenses and assets have be	en directly attributed to	the following fu	nctions or activitie	s. Details of tho	se functions or act	ivities are prov	rided in Note B1-2.			
	Incom	e	Expens	es	Operating	result	Grants and cor	ntributions	Carrying amount of assets	
	2023	2022	2023	2022 ¹	2023	2022 ¹	2023	2022	2023	2022 ¹
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Water Services	4,185	4,056	4,475	4,082	(290)	(26)	(19)	_	62,930	55,444
General Purpose Revenue										
General Purpose Revenue	26,504	23,971	(106)	(118)	26,610	24,089	11,394	10,146	6,105	6,148
Other	-	-	-		-	_	-	214	_	-
Total Services	68,772	55,578	60,753	48,620	8,019	6,958	34,217	21,282	664,706	630,816

(1) Restated refer to Note G4-1

Notes to the Financial Statements for the year ended 30 June 2023

B1-2 Council Services - component descriptions

Details relating to Council's services as reported in Note B1-1 are as follows:

Strategic Management

Organisational management and implementation of Council's strategic agenda.

Planning, Strategy and People

Development

Statutory land use planning, building certification, local activity approvals, development compliance, environmental health and companion animal management.

Economic Development

Economic promotion and marketing of Narrabri Shire, investment attraction and lobbying. Major focus on development of the Northern NSW Inland Port (N2IP) and supporting the Narrabri Special Activation Precinct (SAP) program.

Governance and Risk

Elected members leadership, elections, integrated planning and reporting (IP&R) support and oversight, Audit Risk and Improvement Committee (ARIC), corporate risk management and work health and safety compliance.

Human Resources Management

Payroll services, staff recruitment, training and development.

Strategic Planning

Strategic land use planning.

Corporate and Community Services

Airport

Narrabri Airport services including airside and landside operations and aviation fuel facilities.

Community and Customer Relations

Delivery of quality customer service, administrative support and corporate records management, engage in communications with the community and maintaining the Council brand and reputation.

Cultural Facilities

The Crossing Theatre and Libraries. The Crossing Theatre, located in Narrabri, provides, promotes, attracts and facilitates event and entertainment opportunities for residents and visitors. Library services are provided in Narrabri, Wee Waa and Boggabri. Provision of library services is enhanced through Council's membership in the Central Northern Regional Library group.

Financial Services

Financial reporting, financial support, investment services, rates management, accounts receivable, accounts payable, asset administration, procurement services and stores management.

Information Services

Maintenance of Council's information technology infrastructure, technical support, records management and geospatial information services (GIS).

Property Services

Management of land, buildings and property assets (incl. caravan parks, works depots and saleyards), management of Council's property insurance portfolio and overseeing asset management across the organisation.

Tourism and Community Development

Information services to visitors, tourism and business operators, the tourism industry and the shire community. This includes tourism marketing and promotion of the shire, supporting local event organisers and products and tourism infrastructure coordination and development. It also includes assisting existing businesses, community development and grant seeking opportunities for Council and the community.

continued on next page ...

Notes to the Financial Statements for the year ended 30 June 2023

B1-2 Council Services - component descriptions (continued)

Infrastructure Delivery

Cemeteries

Cemetery management services for eight operational cemeteries and four closed cemeteries in towns and villages across the shire; including cemetery information management, interment services and on-going grounds maintenance.

Design and Investigation Services

Site survey work, design and drafting infrastructure projects, capturing traffic count data, assessing heavy vehicle applications and maintaining alcohol free zones.

Emergency Support

Financial support to the NSW Rural Fire Service (RFS), Fire and Rescue NSW (town fire brigades) and the NSW State Emergency Service (SES).

Parks and Open Spaces

Management and maintenance of amenity and open spaces (incl. weeds management), sporting facilities, recreation parks, public amenities and dump points, public waste / litter control, monuments and memorials, street trees and town CBD precincts.

Projects and Assets

Co-ordination of directorate activities, budget maintenance and supervision, financial analysis, monitoring and reporting, longterm asset management planning, contracts administration, tender management services and fleet management including acquisition, maintenance and disposal of Council's plant and vehicle fleet.

Roads and Ancillary Services

Routine maintenance of urban, local and regional roads (sealed and unsealed), bridges, footpaths, kerb and guttering, street lighting and parking areas. Also includes quarries and stormwater management and asset renewal / replacement of all of these infrastructure asset categories.

Contract services are also provided to Transport for New South Wales (TfNSW) for maintenance, repairs and emergency response support on the Newell and Kamilaroi highways.

Sewerage Services

Sewerage services provided to Boggabri, Narrabri and Wee Waa.

Swimming Pools

Outdoor swimming pools in Narrabri, Wee Waa and Boggabri, an indoor heated pool in Narrabri and an artesian bore bath (swimming pool) at Pilliga.

Waste Management

Kerbside domestic and commercial collection, operation of a solid waste disposal facility at Narrabri, kerbside recycling collection, reprocessing services for kerbside collected organic material and co-mingled recycling and "drop-off" facilities at Council sites throughout the shire to divert material from landfill to reprocessing / reuse.

Water Services

Water supplies provided to Baan Baa, Bellata, Boggabri, Gwabegar, Narrabri, Pilliga and Wee Waa.

General Purpose Revenue

Ordinary rates income, untied general purpose grants and unrestricted interest and investment income.

Notes to the Financial Statements for the year ended 30 June 2023

B2 Sources of income

B2-1 Rates and annual charges

	2023 \$ '000	2022 \$ '000
		+
Ordinary rates		
Residential	4,828	4,694
Farmland	6,814	6,664
Mining	1,039	1,027
Business	1,389	1,351
Less: pensioner rebates (mandatory)	(140)	(145)
Rates levied to ratepayers	13,930	13,591
Pensioner rate subsidies received	76	82
Total ordinary rates	14,006	13,673
Special rates		
Tourism	70	68
Total special rates	70	68
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	1,645	1,529
Waste management services (non-domestic)	1,477	1,411
Water supply services	1,917	1,821
Sewerage services	3,466	3,340
On-site sewerage management	77	74
Less: pensioner rebates (mandatory)	(152)	(155)
Annual charges levied	8,430	8,020
Pensioner annual charges subsidies received:		
– Water	29	30
– Sewerage	26	26
– Domestic waste management	26	27
Total annual charges	8,511	8,103
Total rates and annual charges	22,587	21,844

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

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

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

Valuation Year Information

Council has used 2020 year valuations provided by the NSW Valuer General in calculating its rates.

Notes to the Financial Statements for the year ended 30 June 2023

B2-2 User charges and fees

	Timing	2023 \$ '000	2022 \$ '000
Specific user charges (per s502 - specific 'actual use' charge	s)		
Water supply services	2	1,753	1,522
Sewerage services	2	-	26
Total specific user charges		1,753	1,548
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions			
Planning and building regulation	2	124	200
Regulatory / statutory fees	2	95	120
Total fees and charges – statutory/regulatory		219	320
(ii) Fees and charges – other (incl. general user charges)			
Airport	2	247	88
Caravan parks	2	82	74
Cemeteries	2	191	214
Contribution to works	2	61	223
Lease rentals	2	104	123
Leaseback fees – Council vehicles	2	138	135
Park / Oval fees	2	9	6
Saleyards	2	48	89
Swimming centres	2	236	160
Tonnage charges - gravel	2	738	276
Tonnage charges - mining	2	1,145	1,335
Transport for NSW charges (state roads not controlled by Council)	2	1,058	2,698
Waste disposal tipping fees	2	1,458	1,075
Water / Sewer connection fees	2	27	45
Other	2	56	47
Total fees and charges – other		5,598	6,588
Total other user charges and fees	_	5,817	6,908
Total user charges and fees		7,570	8,456
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)		7,570	8,456
Total user charges and fees		7,570	8,456
			0,400

Accounting policy

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

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

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

Notes to the Financial Statements for the year ended 30 June 2023

B2-3 Other revenues

	Timing	2023 \$ '000	2022 \$ '000
Diesel rebate	2	54	171
Energy Saving Certificates	2	_	122
Fines	2	30	23
Insurance claims recoveries	2	96	4
Insurance premium rebates	2	60	50
Legal fees recovery – rates and charges (extra charges)	2	-	25
Recoverable expenses	2	122	191
Sales – general	2	914	526
The Crossing Theatre (sales & other income)	2	819	889
Other	2	256	49
Total other revenue		2,351	2,050
Timing of revenue recognition for other revenue			
Other revenue recognised over time (1)		-	_
Other revenue recognised at a point in time (2)		2,351	2,050
Total other revenue		2,351	2,050

Accounting policy for other revenue

Where the revenue is earned from the provision of specified goods or services under an enforceable contract, it is recognised when or as the 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.

Notes to the Financial Statements for the year ended 30 June 2023

B2-4 Grants and contributions

	Timing	Operating 2023 \$ '000	Operating 2022 \$ '000	Capital 2023 \$ '000	Capital 2022 \$ '000
	Tinnig	\$ 000	\$ 000	\$ 000	φ 000
General purpose grants and non-developer contributions (untied)					
Current year allocation					
Financial assistance – general component		1,585	2,696	-	-
Financial assistance – local roads component		744	1,302	-	-
Payment in advance - future year allocation					
Financial assistance – general component		6,120	4,140	-	-
Financial assistance – local roads component		2,945	2,008	_	-
Amount recognised as income during current					
year		11,394	10,146	-	-
Special purpose grants and non-developer contributions (tied)					
Bushfire and emergency services	2	338	176	_	_
Community care	2	226	90	_	_
Economic development	2	146	_	_	_
Environmental programs	1	-	124	_	_
Library	2	98	95	128	_
Noxious weeds	2	116	124	-	_
Recreation and culture	1	239	357	251	_
Traffic route lighting subsidy	2	60	59	201	_
Transport (flood damage) ¹	1	1,000	453	_	2,219
Transport (roads to recovery)	2	15	1,247	_	2,210
Transport (other roads and bridges funding)	1	5,403	1,492	6,752	1,231
Waste management	1	3	1,102	-	1,201
Water supplies	1	34	_	(54)	_
Other councils – joint works/services	2	2	6	(34)	
Tourism	Z	-	0	248	
TfNSW contributions (regional roads block grant)	2	1,248	1.207	240	
Natural disaster recovery	Z	1,000	1,207	_	
Other specific grants	2	229	421	102	1,509
Other contributions	2	-	-	2	201
Total special purpose grants and	Z				201
non-developer contributions (tied)		10,157	5,851	7,429	5,160
Total grants and non-developer					
contributions		21,551	15,997	7,429	5,160
Comprising:					
 Commonwealth funding 		13,180	11,871	350	-
– State funding		8,342	4,120	7,077	4,959
– Other funding		29	6	2	201
-		21,551	15,997	7,429	5,160
				- ,	5,

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Notes to the Financial Statements for the year ended 30 June 2023

B2-4 Grants and contributions (continued)

Developer contributions

	Notes	Timing	Operating 2023 \$ '000	Operating 2022 \$ '000	Capital 2023 \$ '000	Capital 2022 \$ '000
Developer contributions:	G5					
(s7.4 & s7.12 - EP&A Act, s64 of the	00					
LGA):						
Cash contributions						
S 7.4 – contributions using planning						
agreements		2	-	-	2,000	-
S 7.12 – fixed development consent levies		2			3,237	125
Total developer contributions					5,237	125
Total contributions					5,237	125
Total grants and contributions			21,551	15,997	12,666	5,285
Timing of revenue recognition for grants a	nd					
contributions						
Grants and contributions recognised over time	· · /		-	2,426	-	4,738
Grants and contributions recognised at a point (2)	t in time		21,551	13,571	12,666	547
Total grants and contributions			21.551	15.997	12.666	5.285

Unspent grants and contributions

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

	Operating 2023	Operating 2022 Restated	Capital 2023	Capital 2022 Restated
	\$ '000	\$ '000	\$ '000	\$ '000
Unspent grants and contributions				
Unspent funds at 1 July	1,445	1,842	7,905	4,256
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	4,441	43	_	_
Add: Funds received and not recognised as revenue in the current year	2,015	1,661	14,504	8,054
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(43)	(485)		
Less: Funds received in prior year but revenue recognised and funds spent in current	(43)	(465)	_	_
year	(1,419)	(1,616)	(3,271)	(4,405)
Unspent funds at 30 June	6,439	1,445	19,138	7,905

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Notes to the Financial Statements for the year ended 30 June 2023

B2-4 Grants and contributions (continued)

	Operating 2023	Operating 2022 Restated	Capital 2023	Capital 2022 Restated
	\$ '000	\$ '000	\$ '000	\$ '000
Contributions				
Unspent funds at 1 July	-	_	7,307	8,296
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	_	_	5,277	166
Less: contributions recognised as revenue in previous years that have been spent			-,	
during the reporting year			(1,618)	(1,155)
Unspent contributions at 30 June	-		10,966	7,307

Accounting policy

Grants and contributions - enforceable agreement with sufficiently specific performance obligations

Grants and contributions revenue from an agreement, which is enforceable and contains sufficiently specific performance obligations, is recognised as or when control of each performance obligation 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 or services at a single time (eg. 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 (eg. provision of community services through the year).

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

Capital grants

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

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

For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by 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 they were required, but Council may apply contributions according to the priorities established in work schedules for the contribution plan.

Other grants and contributions

continued on next page ...

Notes to the Financial Statements for the year ended 30 June 2023

B2-4 Grants and contributions (continued)

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

B2-5 Interest and investment income

	2023	2022
	\$ '000	\$ '000
Interest on financial assets measured at amortised cost		
 Overdue rates and annual charges (incl. special purpose rates) 	107	135
 Cash and investments 	1,807	197
Total Interest and Investment Income	1,914	332
Overdue rates and annual charges (general fund)	62	77
General Council cash and investments	1,026	86
Restricted investments/funds – external:		
Development contributions		
– Sections 7.11 & 7.12	41	41
Water fund operations	456	67
Sewerage fund operations	314	45
Domestic waste management operations	9	13
Other externally restricted assets	6	3
Total interest and investment income	1,914	332

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

Notes to the Financial Statements for the year ended 30 June 2023

B2-6 Other income

	Notes	2023 \$ '000	2022 \$ '000
Reversal of impairment losses on receivables			
Net GST receivable		_	1,478
Total reversal of impairment losses on receivables	C1-4		1,478
Rental income			
Other lease income			
Staff housing		87	75
Other		42	66
Total other lease income		129	141
Total rental income	C2-1	129	141
Net share of interests in joint ventures and associates using the equity	method		
Associates		4	(5)
Total net share of interests in joint ventures and associates			
using the equity method	D2-1	4	(5)
Total other income		133	1,614

Notes to the Financial Statements for the year ended 30 June 2023

B3 Costs of providing services

B3-1 Employee benefits and on-costs

	2023	2022
	\$ '000	\$ '000
Salaries and wages	13,777	13,314
Employee leave entitlements (ELE)	1,932	2,268
Superannuation	1,563	1,497
Workers' compensation insurance	1,071	756
Fringe benefit tax (FBT)	144	118
Payroll tax	24	26
Other	-	12
Total employee costs	18,511	17,991
Less: capitalised costs	(1,243)	(921)
Total Employee Costs	17,268	17,070

Accounting policy

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

All employees of 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 Local Government Superannuation Scheme, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, ie. as an expense when it becomes payable.

Notes to the Financial Statements for the year ended 30 June 2023

B3-2 Materials and services

	Notes	2023 \$ '000	2022 ¹ \$ '000
Raw materials and consumables		13,951	16,096
Contractor costs		17,423	13,884
Contractor waste collection		1,279	1,283
Audit Fees	F2-1	81	68
Advertising		194	169
Agency collection fees		92	81
Bank charges		23	21
Catering		35	41
Councillor and Mayoral fees and associated expenses	F1-2	159	152
Election expenses		-	121
Fees & permits		29	14
Insurance		771	699
Office expenses (including computer expenses)		650	535
Postage		40	39
Property - electricity and heating		1,222	874
Property - other expenses		288	202
Printing and stationery		90	77
Street lighting		283	278
Subscriptions and memberships		291	273
Telephone and communications		254	206
Training costs (other than salaries and wages)		168	121
Travel expenses		65	31
Valuation fees – assets		26	43
Valuation fees – rating		59	55
Other expenses		109	80
Legal expenses:			
 Legal expenses: planning and development 		24	8
 Legal expenses: debt recovery 		-	8
 Legal expenses: other 		52	135
Other		2	_
Total materials and services		37,660	35,594
Less: capitalised costs ¹		(16,130)	(16,426)
Total materials and services		21,530	19,168

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

(1) Restated refer to Note G4-1

Notes to the Financial Statements for the year ended 30 June 2023

B3-3 Borrowing costs

	2023	2022
	\$ '000	\$ '000
(i) Interest bearing liability costs		
Interest on loans	103	128
Other debts	3	3
Total interest bearing liability costs	106	131
Total interest bearing liability costs expensed	106	131
(ii) Other borrowing costs		
Discount adjustments relating to movements in provisions (other than ELE)	63	(5)
Total other borrowing costs	63	(5)
Total Borrowing Costs	169	126
Accounting policy		

Accounting policy All borrowing costs are expensed as incurred.

Notes to the Financial Statements for the year ended 30 June 2023

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

	Notes	2023 \$ '000	2022 ¹ \$ '000
Plant and equipment		1,292	1,274
Office equipment		158	134
Furniture and fittings		102	82
Land improvements (depreciable)		491	449
Infrastructure:	C1-7		
– Buildings		1,009	880
– Swimming pools		289	263
– Other open space / recreational assets		179	147
– Other structures		724	492
– Roads		4,831	4,083
– Bridges		522	481
- Footpaths		153	133
– Stormwater drainage		137	117
 Water supply network 		1,238	1,100
 Sewerage network 		1,384	1,244
Reinstatement, rehabilitation and restoration assets:			
 Landfill and transfer station assets 	C3-5,C1-7	289	78
Total gross depreciation and amortisation costs		12,798	10,957
Total depreciation costs		12,798	10,957
Impairment / revaluation decrement of IPPE			
Infrastructure:	C1-7		
– Roads		7,426	(2,439)
Total gross IPPE impairment / revaluation decrement costs		7,426	(2,439)
Amounts taken through revaluation reserve	C1-7	(7,426)	2,439
Total depreciation, amortisation and impairment for non-financial assets		40 700	40.057
1011-11110110101 055015		12,798	10,957

Depreciation

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

(1) Restated refer to Note G4-1

Notes to the Financial Statements for the year ended 30 June 2023

B3-5 Other expenses

		2023	2022
	Notes	\$ '000	\$ '000
Impairment of receivables			
Other		39	19
Total impairment of receivables	C1-4	39	19
Other			
Contributions / levies to other levels of government			
 Emergency services levies (includes FRNSW, SES, and RFS) 		604	459
Donations / contributions to other organisations (incl. section 356)			
 Community assistance scheme 		128	114
 Contribution to Central Northern Libraries 		222	222
Total other		954	795
Total other expenses		993	814

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

Impairment expenses are recognised when identified.

Notes to the Financial Statements for the year ended 30 June 2023

B4 Gains or losses

B4-1 Net losses from the disposal of assets

		2023	2022
	Notes	\$ '000	\$ '000
Gain (or loss) on disposal of plant and equipment	C1-7		
Proceeds from disposal – plant and equipment		437	1,109
Less: carrying amount of plant and equipment assets sold/written off		(302)	(889)
Gain (or loss) on disposal	_	135	220
Gain (or loss) on disposal of infrastructure	C1-7		
Less: carrying amount of infrastructure assets sold/written off		(8,145)	(1,573)
Gain (or loss) on disposal		(8,145)	(1,573)
Gain (or loss) on disposal of real estate assets held for sale	C1-5		
Proceeds from disposal – real estate assets		795	1,288
Less: carrying amount of real estate assets sold/written off		(780)	(420)
Gain (or loss) on disposal		15	868

continued on next page ...

Notes to the Financial Statements for the year ended 30 June 2023

B4-1 Net losses from the disposal of assets (continued)

	Notes	2023 \$ '000	2022 \$ '000
Gain (or loss) on disposal of term deposits	C1-2		
Proceeds from disposal/redemptions/maturities - term deposits		62,000	15,000
Less: carrying amount of term deposits sold/redeemed/matured		(62,000)	(15,000)
Gain (or loss) on disposal	_		-
Net gain (or loss) from disposal of assets	_	(7,995)	(485)

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

Notes to the Financial Statements for the year ended 30 June 2023

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 28 June 2022 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2023 Budget	2023 Actual	202 Varia	-
	Budget	Actual	varia	nce
Revenues				
Jser charges and fees Councils original budget amounts for Water Usage vere revised down during the year at the QBRS. T vhich meant the revenue was not received until we ncrease in 2023/24.	he actual works and the	erefore claims pi	ocess for RMCC	were delayed,
Other revenues ncrease in the Fuel Tax Credits received \$204k, Ir heatre \$200k.	1,720 ncrease in revenue gen	2,351 erated from use	631 r pays events at t	37% he crossing
Operating grants and contributions	5,319	21,551	16,232	305%
Resources for Regions. Additional Financial Assist	ance Grant in Advance	payment that w	as not budgeted f	
A large number of grants were secured during the Resources for Regions. Additional Financial Assist Decreased Roads to Recovery funding received du Capital grants and contributions A number of capital works projects were either dela This meant that the income resulting from the clain Lake to Pilliga Rd Freight Route, Bullawa Creek Br	ance Grant in Advance ue to prioritisation of flo 15,351 ayed due to weather or ns process was not ach	payment that w od damage work 12,666 postponed due	as not budgeted f is (\$1m). (2,685) to prioritisation of	for \$9m. (17)% other works.
Resources for Regions. Additional Financial Assist Decreased Roads to Recovery funding received du Capital grants and contributions A number of capital works projects were either dela This meant that the income resulting from the clain	ance Grant in Advance ue to prioritisation of flo 15,351 ayed due to weather or ns process was not ach idge replacement. 289 nvironment at the time r	payment that w od damage work 12,666 postponed due t ieved. This inclu 1,914 neant that Coun	as not budgeted f (\$1m). (2,685) to prioritisation of ded projects such 1,625 cil did not budget	for \$9m. (17)% other works. h as the Yarrie 562% for the large
Resources for Regions. Additional Financial Assist Decreased Roads to Recovery funding received du Capital grants and contributions A number of capital works projects were either dela This meant that the income resulting from the clain Lake to Pilliga Rd Freight Route, Bullawa Creek Br Interest and investment revenue Conservative original estimates due to the fiscal er improvement in interest received from investments	Ance Grant in Advance ue to prioritisation of flo 15,351 ayed due to weather or ns process was not ach idge replacement. 289 nvironment at the time r s. An increase in the size	payment that w od damage work 12,666 postponed due t ieved. This inclu 1,914 neant that Coun e of the investme	as not budgeted f (\$1m). (2,685) to prioritisation of ded projects such 1,625 cil did not budget ent portfolio was a (144)	for \$9m. (17)% other works. h as the Yarrie 562% for the large a large (100)%

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Notes to the Financial Statements for the year ended 30 June 2023

B5-1 Material budget variations (continued)

	2023	2023	202	3	
\$ '000	Budget	Actual	al Variance		;e
Expenses					
Materials and services Councils road maintenance costs increased following the for the community were unbudgeted in the Original budg		21,530 vents in previous	(6,682) s years. Grant and	(45)% VPA progra	
Borrowing costs	275	169	106	39%	F
Net losses from disposal of assets Largely due to Transport asset disposals, due to backlog higher than in previous years. This is a one off and will re				∞ of disposals v	U vas
Statement of cash flows					
Cash flows from operating activities The large amount of Grant funding received has exceeed	23,116 led the expectation	41,534 ons of the origin	18,418 al budget.	80%	F
Cash flows from investing activities This is largely due to an Increased investment portfolio v	(25,616) alue and IPPE pa	(40,445) ayments being le	(14,829) ess than originally	58% budgeted fo	U or.
Cash flows from financing activities Council did not take out any external loans during the las	434 It two years as or	(600) iginally forecast.	(1,034)	(238)%	U

Notes to the Financial Statements for the year ended 30 June 2023

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

	2023	2022
	\$ '000	\$ '000
Cash assets		
Cash on hand and at bank	1,950	1,361
Cash equivalent assets		
– Deposits at call	900	1,000
Total cash and cash equivalents	2,850	2,361
Reconciliation of cash and cash equivalents		
Total cash and cash equivalents per Statement of Financial Position	2,850	2,361
Balance as per the Statement of Cash Flows	2,850	2,361

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

C1-2 Financial investments

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Debt securities at amortised cost				
Term deposits	60,000	_	36,000	
Total	60,000	_	36,000	-
Total financial investments	60,000		36,000	
Total cash assets, cash equivalents and				
investments	62,850		38,361	

Accounting policy

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

On initial recognition, all financial instruments are measured at fair value.

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.

Notes to the Financial Statements for the year ended 30 June 2023

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

		2023 Current	2023 Non-current	2022 Current	2022 Non-current
		\$ '000	\$ '000	\$ '000	\$ '000
(a)	Externally				
(4)	restricted				
	cash, cash				
	equivalent				
	s and				
	investment				
	S				
	0				
Total	cash, cash equivalents and investments	62,850	-	38,361	-
Less: E	Externally restricted cash, cash equivalents and				
investr		(52,218)		(30,210)	
	cash equivalents and investments not				
subje	ct to external restrictions	10,632		8,151	
				2023	2022
				\$ '000	\$ '000
	nal restrictions				
	nal restrictions – included in liabilities				
	al restrictions included in cash, cash equivalents and	investments abo	ve comprise:		
	a restrictions included in cash, cash equivalents and	investments abo	ve comprise.		
Specifi	ic Purpose Unexpended Grants - general fund			21,135	8,898
Kamila	aroi Highway Group Funds			80	67
Leards	Forest Environmental Trust			188	189
-	and the extent of the second state of the Red State of				

External restrictions – other

External restrictions - included in liabilities

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

Developer Contributions - general	10,912	7,307
Specific Purpose Unexpended Grants (recognised as revenue) - general fund	4,442	43
Water fund	8,678	8,337
Sewer fund	5,676	4,788
Domestic waste management	1,107	581
External restrictions – other	30,815	21,056
Total external restrictions	52,218	30,210

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.

Page 36

9,154

21,403

Notes to the Financial Statements for the year ended 30 June 2023

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

		2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
(b)	Internal allocations				
	cash equivalents and investments not ct to external restrictions	10,632	_	8,151	_
investr		(10,479)		(7,250)	
	tricted and unallocated cash, cash alents and investments	153		901	

continued on next page ...

Notes to the Financial Statements for the year ended 30 June 2023

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

	2023 \$ '000	2022 \$ '000
Internal allocations		
At 30 June, Council has internally allocated funds to the following:		
Employees Leave Entitlements	605	716
Deposits, retentions and bonds	266	351
Airport Reserve	406	406
Buildings Infrastructure	117	446
Crown Reserves Management	20	47
Election Costs	39	39
Financial Assistance Grant payments received in advance	9,064	6,148
Friends of the Crossing Theatre	59	59
Narrabri CBD Masterplan	92	92
Parks & Gardens (Bulk Water Sale Reserve)	53	53
Quarries Restoration and Improvements	235	216
Risk Management	90	58
Roads Infrastructure (Stormwater) Reserve	268	268
Roads Infrastructure Reserve	290	290
Roads: Narrabri West (Old Turrawan Rd) Masterplan	150	150
Swimming Pools	469	489
Tonnage Payments – Gravel (upgrade)	504	370
Waste Management	452	452
Less: Land Acquisition for N2IP (borrowed from internal restrictions) ^{1, 2}	(2,700)	(3,400)
Total internal allocations	10,479	7,250

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

(1) Rather than borrow externally, Council has borrowed from IPPE internal restrictions to fund land purchases for its Northern NSW Inland Port (N2IP) project. The loan is over 4 years at 2%. This option provides the flexibility to repay the internal loan off sooner as land is sold.

(2) Rather than borrow externally, Council has borrowed from IPPE internal restrictions to fund land purchases for its Northern NSW Inland Port (N2IP) project. The loan is over 10 years at 4.45%. This option provides the flexibility to repay the internal loan off sooner as land is sold.

		2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
(c)	Unrestricted and unallocated				
	stricted and unallocated cash, cash alents and investments	153		901	

Notes to the Financial Statements for the year ended 30 June 2023

C1-4 Receivables

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Rates and annual charges	3,213	_	2,571	_
Interest and extra charges	433	-	399	-
User charges and fees	2,209	-	1,066	-
Accrued revenue				
 Interest on investments 	890	-	106	-
 Other income accruals 	193	-	675	-
Government grants and subsidies	2,598	-	1,060	-
Net GST receivable	165	-	203	-
Other debtors	128	-	115	-
Total	9,829	-	6,195	-
Less: provision for impairment				
Rates and annual charges	(78)	-	(78)	-
Interest and extra charges	(38)	-	(38)	-
User charges and fees	(50)	-	(34)	-
Other debtors	(34)	-	(34)	_
Total provision for impairment – receivables	(200)		(4.9.4)	
ICCONTRACTOR INCO	(200)		(184)	
Total net receivables	9,629		6,011	_

	2023	2022
	\$ '000	\$ '000
Movement in provision for impairment of receivables		
Balance at the beginning of the year (calculated in accordance with AASB 139)	184	1,705
+ new provisions recognised during the year	16	19
 amounts already provided for and written off this year 	-	(62)
 previous impairment losses reversed 	-	(1,478)
Balance at the end of the year	200	184

Accounting policy

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

Impairment

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

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

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

When considering the ECL for rates and annual charge 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, ie. rates and annual charges are secured against the property.

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.

continued on next page ...

Notes to the Financial Statements for the year ended 30 June 2023

C1-4 Receivables (continued)

Council writes off a receivable when there is information indicating that the debtor is in severe financial difficulty and / or there is no realistic prospect of recovery, eg. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings. Receivables that have been written off are not subject to enforcement activity.

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

Notes to the Financial Statements for the year ended 30 June 2023

C1-5 Inventories

	2023	2023	2022 Current \$ '000	2022 Non-current \$ '000
	Current \$ '000	Non-current \$ '000		
(i) Inventories at cost				
Real estate for resale	4,815	-	5,595	-
Stores and materials	804	-	746	-
Trading stock	850	-	753	-
Total inventories	6,469	_	7,094	-

Accounting policy

Raw materials and stores, work in progress and finished goods

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

Land held for resale

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

C1-6 Contract assets and Contract cost assets

	2023	2023	2022	2022
	Current	Non-current	Current	Non-current
	\$ '000	\$ '000	\$ '000	\$ '000
Contract assets	5,392		7,976	_
Total contract assets and contract				
cost assets	5,392		7,976	-
Contract assets				
Government grants	5,392	_	7,976	_
Total contract assets	5,392	-	7,976	-

Accounting policy

Contract assets

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

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

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

Notes to the Financial Statements

for the year ended 30 June 2023

C1-7 Infrastructure, property, plant and equipment

		At 1 July 2022 ²				As	set movemer	nts during the	reporting pe	riod				At 30 June 2023	
	Gross carrying amount ²	and	Net carrying amount ²	Additions renewals 1	Additions new assets	Carrying value of disposals	Depreciatio n expense	Impairment loss / revaluation decrements (recognise d in equity)	WIP transfers	Adjustment s and transfers	Revaluatio n decrements to equity (ARR)	Revaluatio n increments to equity (ARR)	Gross carrying amount	. and	Net carrying amount
By aggregated asset class	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Capital work in progress	19,084	_	19,084	14,106	3,267	-	-	_	(17,902)	-	-	-	18,555	-	18,555
Plant and equipment	18,005	(6,521)	11,484	-	-	(302)	(1,292)	-	304	-	-	-	17,538	(7,344)	10,194
Office equipment	2,366	(1,669)	697	-	-	_	(158)	-	197	-	-	-	2,562	(1,826)	736
Furniture and fittings Land:	1,801	(1,254)	547	-	-	-	(102)	-	133	-	-	-	1,934	(1,356)	578
 Operational land 	9,731	-	9,731	-	-	-	-	-	-	(1)	-	902	10,632	-	10,632
– Community land	1,421	-	1,421	-	-	-	-	-	-	_	-	351	1,772	-	1,772
– Crown land	4,537	-	4,537	-	-	-	-	-	-	-	-	892	5,430	-	5,430
 Land improvements (depreciable) 	30,462	(5,184)	25,278	-	-	(45)	(491)	-	551	-	-	1,292	32,547	(5,962)	26,585
Infrastructure:															
– Buildings	55,405	(22,491)	32,914	-	-	(28)	(1,009)	-	614	2	-	2,322	59,858	(25,043)	34,815
 Swimming pools 	9,479	(2,714)	6,765	-	-	-	(289)	-	86	-	-	335	10,053	(3,156)	6,897
 Other open space / recreational 															
assets	4,029	(1,099)	2,930	-	-	(33)	(179)	-	478	-	-	164	4,700	(1,340)	3,360
 Other structures 	19,287	(4,315)	14,972	-	-	(77)	(724)	-	2,442	-	-	848	22,704	(5,243)	17,461
– Roads	242,762	(37,680)	205,082	-	-	(7,008)	(4,831)	(7,426)	10,034	-	-	587	278,386	(81,948)	196,438
– Bridges	46,273	(13,506)	32,767	-	-	-	(522)	-	-	-	-	3,133	50,627	(15,249)	35,378
 Footpaths 	8,645	(3,666)	4,979	-	-	-	(153)	-	1,053	-	-	145	9,119	(3,095)	6,024
 Bulk earthworks (non-depreciable) 	100,964	-	100,964	-	-	(953)	-	-	1,071	-	(21,496)	-	79,586	-	79,586
 Stormwater drainage 	10,940	(5,868)	5,072	-	-	-	(137)	-	215	-	-	3,113	18,932	(10,669)	8,263
 Water supply network 	87,671	(43,317)	44,354	-	3	-	(1,238)	-	349	1	-	9,025	89,052	(36,558)	52,494
 Sewerage network Reinstatement, rehabilitation and restoration assets (refer Note C3-5): 	119,510	(74,545)	44,965	-	-	-	(1,384)	-	375	-	-	18,170	109,299	(47,173)	62,126
- Landfill and transfer station assets	2.126	(388)	1.738	297	-	_	(289)	_	-	_	_	_	2.423	(677)	1,746
Total infrastructure, property, plant and equipment	794,498	(224,217)	570,281	14,403	3,270	(8,446)	(12,798)	(7,426)	-	2	(21,496)	41,279	825,709	(246,639)	579,070

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

(2) Restated refer to Note G4-1

continued on next page ...

Notes to the Financial Statements

for the year ended 30 June 2023

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

		At 1 July 2021				As	set movemer	nts during the	reporting per	riod				At 30 June 2022 2	
_	Gross carrying amount ² Restated	Accumulated depreciation and impairment ² Restated	Net carrying amount Restated	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciatio n expense	Impairment reversal (recognise d in equity) ₂	WIP transfers ²	Adjustment s and transfers	Transfer to material and services ²	Revaluatio n increments to equity (ARR)	Gross carrying amount ²	Accumulated depreciation and impairment ²	Net carrying amount ²
By aggregated asset class	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Capital work in progress	36,071	_	36,071	12,632	1,405	_	-	_	(29,460)	-	(1,564)	_	19,084	_	19,084
Plant and equipment	17,528	(6,589)	10,939	-	_	(889)	(1,274)	-	2,709	-	_	_	18,005	(6,521)	11,484
Office equipment	2,345	(1,534)	811	-	-	_	(134)	-	20	-	-	-	2,366	(1,669)	697
Furniture and fittings	1,740	(1,172)	568	_	_	_	(82)	-	61	_	_	_	1,801	(1,254)	547
Land:		(-)					. ,							,	
 Operational land 	9,623	_	9,623	_	_	_	-	-	_	_	_	108	9,731	_	9,731
 Community land 	1,398	-	1,398	_	_	_	_	_	_	_	_	23	1,421	_	1,421
– Crown land	4.537	_	4,537	-	_	-	-	_	-	-	-	_	4.537	_	4,537
 Land improvements (depreciable) 	27,807	(4,307)	23,500	-	_	-	(449)	_	152	-	-	2,075	30,462	(5,184)	25,278
Infrastructure:		() /					(-)							(-, -)	
– Buildings	47,955	(18,651)	29,304	_	_	(287)	(880)	_	381	_	_	4,395	55,405	(22,491)	32,914
 Swimming pools 	8,671	(2,227)	6,444	_	_	_	(263)	_	27	_	_	557	9,479	(2,714)	6,765
 Other open space / recreational 		,					()							,	
assets	3,696	(861)	2,835	-	-	-	(147)	-	-	-	-	242	4,029	(1,099)	2,930
 Other structures 	16,761	(3,467)	13,294	-	-	-	(492)	-	1,173	-	-	997	19,287	(4,315)	14,972
- Roads	217,223	(32,852)	184,371	731	-	(299)	(4,083)	2,439	4,015	-	-	17,908	242,762	(37,680)	205,082
– Bridges	38,184	(12,508)	25,676	24	-	(988)	(481)	-	5,538	-	-	2,998	46,273	(13,506)	32,767
- Footpaths	7,859	(3,199)	4,660	-	-	_	(133)	-	-	-	-	452	8,645	(3,666)	4,979
 Bulk earthworks (non-depreciable) 	91,785	_	91,785	-	-	-	_	-	-	-	-	9,179	100,964	_	100,964
 Stormwater drainage 	9,681	(5,074)	4,607	-	_	-	(117)	-	-	-	-	582	10,940	(5,868)	5,072
 Water supply network 	81,515	(39,892)	41,623	-	-	-	(1,100)	-	1,658	-	_	2,173	87,671	(43,317)	44,354
 Sewerage network 	99,158	(69,179)	29,979	-	-	-	(1,244)	-	13,726	-	_	2,504	119,510	(74,545)	44,965
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):		,					,							,	
 Landfill and transfer station assets 	2,077	(311)	1,766	-	-	-	(78)	-	-	50	_	_	2,126	(388)	1,738
Total infrastructure, property, plant and equipment	725,614	(201,823)	523,791	13,387	1,405	(2,463)	(10,957)	2,439	_	50	(1,564)	44,193	794,498	(224,217)	570,281

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

(2) Restated refer to Note G4-1

continued on next page ...

Notes to the Financial Statements for the year ended 30 June 2023

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

Accounting policy

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

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

When infrastructure, property, plant and equipment 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	2 to 10	Playground equipment	10 to 20
Office furniture	5 to 30	Benches, seats etc.	10 to 30
Computer equipment	2 to 5		
Vehicles	3 to 5	Buildings	
Heavy plant/road making equipment	10 to 15	Buildings: masonry	50 to 150
Other plant and equipment	5 to 15	Buildings: other	10 to 60
Water and sewer assets		Stormwater assets	
Reservoirs	80 to 100	Drains	80
Bores	60	Culverts	80
Reticulation pipes: PVC	80	Flood control structures	80
Reticulation pipes: other	50 to 100		
Pumps and telemetry	15 to 30		
Water Meters	10 to 15		
Transportation assets		Other infrastructure assets	
Sealed roads: surface	20	Bulk earthworks	Infinite
Sealed roads: structure	90	Swimming pools	20 to 60
Unsealed roads	30	Other open space / recreational assets	10 to 40
Bridges: concrete	100	Other infrastructure	10 to 50
Bridges: other	100		
Footpaths: bitumen	20		
Footpaths: concrete	90		
Kerb and gutter	50 to 140		

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

continued on next page ...

Notes to the Financial Statements for the year ended 30 June 2023

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

Revaluation model

Infrastructure, property, plant and equipment are held at fair value. Comprehensive valuations are performed at least every five years, however the carrying amount of assets are assessed by Council at each reporting date to confirm that they are 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. Land under roads acquired after 1 July 2008 is recognised in accordance with the IPPE accounting policy.

Crown reserves

Crown reserves under Council's care and control are recognised as assets of 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.

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

Rural Fire Service assets

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

However, Council are firmly of the view that it does not have control over these assets and they are therefore not recognised as assets of Council in these financial statements. Council has also taken the view it does not control the RFS buildings and dercognised the assets that were on Council books.

C1-8 Intangible assets

Intangible assets are as follows:

	2023	2022
	\$ '000	\$ '000
Water licenses		
Opening values at 1 July		
Gross book value	536	_
Net book value – opening balance	536	-
Movements for the year		
Purchases	-	536
Revaluation	74	-
Closing values at 30 June		
Gross book value	610	536
Total Water licenses – net book value	610	536
continued on next page		Page 45

536

610

Narrabri Shire Council

Notes to the Financial Statements for the year ended 30 June 2023

C1-8 Intangible assets (continued)

Total intangible	assets - I	net	book	value

Water licenses

Council has purchased water licences to service its Northern NSW Inland Port (N2IP) project. The water licences are tradable on an open market.

The licences are initially recorded in Council's accounts at cost, and going forward they will be valued at fair value based on estimated market valuations at balance date. No amortisation costs are applicable, as the water licences have an indefinite life.

C1-9 Other

Other assets

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Prepayments	426	_	301	_
Total other assets	426	_	301	-

C2 Leasing activities

C2-1 Council as a lessor

Operating leases		
	2023 \$ '000	2022 \$ '000
Assets held as property, plant and equipment Council provides operating leases on Council buildings mainly for staff housing, but also other minor miscellaneous purposes.		
l ease income (excluding variable lease payments not dependent on an index or rate)	129	141

Lease income (excluding variable lease payments not dependent on an index of rate)	129	141
Total income relating to operating leases for Council assets	129	141

Accounting policy

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

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

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

Notes to the Financial Statements for the year ended 30 June 2023

C3 Liabilities of Council

C3-1 Payables

	2023	2023	2022	2022
	Current	Non-current	Current	Non-current
	\$ '000	\$ '000	\$ '000	\$ '000
Goods and services – operating expenditure	939	-	423	-
Accrued expenses:				
– Borrowings	-	-	2	-
– Salaries and wages	561	-	458	-
 Other expenditure accruals 	2,404	-	564	-
Government departments and agencies	12	-	33	-
Prepaid rates	1,023	-	898	-
Security bonds, deposits and retentions	75	191	160	191
Friends of The Crossing Theatre funds	59	-	59	-
Kamilaroi Highway Group funds	80	-	67	_
Leards Forest Environmental trust	188	-	189	-
Other	52	-	134	-
Total payables	5,393	191	2,987	191

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

	2023 \$ '000	2022 \$ '000
The following liabilities, even though classified as current, are not expected to be settled the next 12 months.	in	
Payables – security bonds, deposits and retentions	36	36
Other liabilities	258	258
Total payables	294	294

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

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.

Notes to the Financial Statements for the year ended 30 June 2023

C3-2 Contract Liabilities

	Notes	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Grants and contributions received ir advance:	n				
Unexpended capital grants (to construct Council controlled assets)	(i)	19,987	_	6,439	_
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	1,078	-	2,795	_
Unexpended capital contributions (to construct Council controlled assets)	(i)	43	-	43	_
Unexpended operating contributions (received prior to performance obligation being satisfied)	(ii)	40	_	42	_
Total grants received in advance	_	21,148	_	9,319	_
Total contract liabilities		21,148	_	9,319	_

Notes

(i) Council has received funding to construct infrastructure assets. 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 being satisfied since the performance obligations are ongoing.

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

	2023	2022
	\$ '000	\$ '000
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	3,271	4,405
Operating grants (received prior to performance obligation being satisfied)	1,419	1,616
Total revenue recognised that was included in the contract liability		
balance at the beginning of the period	4,690	6,021

Significant changes in contract liabilities

The increase in contract liabilities is primarily due to a large value of grants being received by Council late in the reporting period. These include the R4R9-018 Resources for Regions grants (\$10.9M), Pilliga Road upgrade (\$1.5M), Fixing Country Bridges (\$937K).

Accounting policy

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

Notes to the Financial Statements for the year ended 30 June 2023

C3-3 Borrowings

	2023	2023	2022	2022
	Current	Non-current	Current	Non-current
	\$ '000	\$ '000	\$ '000	\$ '000
Loans – secured 1	624	2,797	599	3,422
Total borrowings	624	2,797	599	3,422

 $^{(1)}\,$ Loans are secured over the general rating income of Council.

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

(a) Changes in liabilities arising from financing activities

	2022	2022			Non-cash movements		
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured Total liabilities from financing	4,021	(600)	-				3,421
activities	4,021	(600)	-	-	-	-	3,421

	2021	1 Non-cash movements				2022	
	Opening Balance Cash flows \$ '000 \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000	
Loans – secured	4,598	(577)	_	-			4,021
Total liabilities from financing activities	4,598	(577)	_	-	-	-	4,021

(b) Financing arrangements

	2023	2022
	\$ '000	\$ '000
Total facilities		
Credit cards/purchase cards	300	300
Total financing arrangements	300	300
Drawn facilities		
 Credit cards/purchase cards 	20	20
Total drawn financing arrangements	20	20
Undrawn facilities		
 Credit cards/purchase cards 	280	280
Total undrawn financing arrangements	280	280

Additional financing arrangements information

Breaches and defaults

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

continued on next page ...

Notes to the Financial Statements for the year ended 30 June 2023

C3-3 Borrowings (continued)

Security over loans

Loans are secured over future cash flows.

Accounting policy

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

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down.

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

C3-4 Employee benefit provisions

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Annual leave	1,134	_	1,222	_
Sick leave	231	-	272	-
Long service leave	1,342	182	1,709	231
Other leave (TIL, RDO)	134	-	144	-
Total employee benefit provisions	2,841	182	3,347	231

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

	2023	2022
	\$ '000	\$ '000
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	1 261	1 28/

Provisions – employees benefits	1,261	1,284
	1,261	1,284

Accounting policy

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

Short-term obligations

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

Other long-term employee benefit obligations

The liability for long-service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels,

continued on next page ...

Notes to the Financial Statements for the year ended 30 June 2023

C3-4 Employee benefit provisions (continued)

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

	2023	2023	2022	2022
	Current	Non-Current	Current	Non-Current
	\$ '000	\$ '000	\$ '000	\$ '000
Asset remediation/restoration:				
Asset remediation/restoration (future works)	81	2,466	78	2,109
Sub-total – asset remediation/restoration	81	2,466	78	2,109
Total provisions	81	2,466	78	2,109

Description of and movements in non-employee benefit provisions

	Asset	Total
	remediation	Total
	\$ '000	\$ '000
2023		
At beginning of year	2,187	2,187
Unwinding of discount	63	63
Remeasurement effects	297	297
Total provisions at end of year	2,547	2,547
2022		
At beginning of year	2,143	2,143
Unwinding of discount	62	62
Remeasurement effects	(18)	(18)
Total provisions at end of year	2,187	2,187

Nature and purpose of provisions

Asset remediation

Council has a legal / public obligation to make, restore, rehabilitate and reinstate the Council landfill and quarries.

Accounting policy

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

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

Provisions are measured at the present value of Council'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

continued on next page ...

Notes to the Financial Statements for the year ended 30 June 2023

C3-5 Provisions (continued)

of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense.

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, eg. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

Rehabilitation

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

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

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

As noted above, the ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors, including changes to the relevant legal requirements, the emergence of new restoration techniques, or experience at other locations. The expected timing of expenditure can also change. 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 landfill 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.

C4 Reserves

C4-1 Revaluation reserves

IPPE Revaluation reserve

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

Notes to the Financial Statements for the year ended 30 June 2023

D Council structure

D1 Results by fund

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

D1-1 Income Statement by fund

	General 2023	Water 2023	Sewer 2023
	\$ '000	\$ '000	\$ '000
Income from continuing operations			
Rates and annual charges	17,062	2,027	3,498
User charges and fees	4,925	2,645	-
nterest and investment revenue	1,143	457	314
Other revenues	2,300	51	-
Grants and contributions provided for operating purposes	21,517	34	_
Grants and contributions provided for capital purposes	12,786	(54)	(66)
Other income	133		
Total income from continuing operations	59,866	5,160	3,746
Expenses from continuing operations			
Employee benefits and on-costs	15,884	957	427
laterials and services	16,473	3,227	1,830
orrowing costs	169	_	-
Depreciation, amortisation and impairment of non-financial assets	10,146	1,256	1,396
Other expenses	936	22	35
let losses from the disposal of assets	7,995	-	_
Total expenses from continuing operations	51,603	5,462	3,688
Operating result from continuing operations	8,263	(302)	58
Net operating result for the year	8,263	(302)	58
let operating result attributable to each council fund	8,263	(302)	58
Net operating result for the year before grants and contributions provided for capital purposes	(4,523)	(248)	124

Notes to the Financial Statements for the year ended 30 June 2023

D1-2 Statement of Financial Position by fund

	General 2023	Water 2023	Sewer 2023
	\$ '000	\$ '000	\$ '000
ASSETS			
Current assets			
Cash and cash equivalents	1,496	678	676
Investments	47,000	8,000	5,000
Receivables	7,807	1,243	579
Inventories	6,469	_	_
Contract assets and contract cost assets	3,474	1,231	687
Other	426	_	_
Total current assets	66,672	11,152	6,942
Non-current assets			
Infrastructure, property, plant and equipment	461,494	53,279	64,297
Intangible assets	401,494	55,279	04,297
Investments accounted for using the equity method	260	_	_
Total non-current assets	462,364	53,279	64,297
T-4-14-			
Total assets	529,036	64,431	71,239
LIABILITIES			
Current liabilities			
Payables	5,337	54	2
Contract liabilities	21,148	_	_
Borrowings	624	-	-
Employee benefit provision	2,841	-	-
Provisions	81	_	-
Total current liabilities	30,031	54	2
Non-current liabilities			
Payables	191	_	_
Borrowings	2,797	_	_
Employee benefit provision	182	_	_
Provisions	2,466	_	_
Total non-current liabilities	5,636	-	-
Total liabilities	35,667	54	2
Net assets	493,369	64,377	71,237
FOURTY			
	000.050	00.405	10.0/0
Accumulated surplus	208,056	32,105	16,819
Revaluation reserves	285,313	32,272	54,418
Council equity interest	493,369	64,377	71,237
Total equity	493,369	64,377	71,237

Notes to the Financial Statements for the year ended 30 June 2023

D2 Interests in other entities

D2-1 Interests in associates

Net carrying amounts - Council's share

	Place of	Nature of	Interest owners			
	business	relationship	2023	2022	2023 \$ '000	2022 \$ '000
Central Northern Regional Libraries	Tamworth	Associate	14%	14%	258	256
Total carrying amounts – material associates					258	256

Central Northern Regional Libraries Central Northern Regional Library provides library services to six local government areas in Northern NSW. Tamworth Regional Council is the executive council with Gwydir Shire, Liverpool Plains Shire, Narrabri Shire, Uralla Shire and Walcha Council all participating.

The following information is provided for associates that are individually material to the Council. Included are the amounts as per the individual associates' financial statements, adjusted for fair-value adjustments at acquisition date and differences in accounting policies, rather than the Council's share.

Details

	Principal activity	Measurement method
Central Northern Regional Libraries	Public Library Services	Equity method

Relevant interests and fair values

		Interest in outputs		on of ower
	2023	2022	2023	2022
Central Northern Regional Libraries	14%	14%	14%	14%

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Notes to the Financial Statements for the year ended 30 June 2023

D2-1 Interests in associates (continued)

Summarised financial information for associates

	Central Northern Regional Libraries		
	2023	2022	
	\$ '000	\$ '000	
Statement of financial position			
Current assets			
Cash and cash equivalents	830	722	
Non-current assets	986	1,069	
Current liabilities		.,	
Contract Liabilities 1	14	_	
Net assets	1,802	1,791	
Statement of comprehensive income			
Income	1,656	1,640	
Interest income	23	4	
Depreciation and amortisation	(435)	(404)	
Other expenses	(1,219)	(1,276)	
Profit/(loss) from continuing operations	25	(36)	
Total comprehensive income	25	(36)	
Share of income – Council (%)	14%	14%	
Profit/(loss) – Council (\$)	4	(5)	
Total comprehensive income – Council (\$) Reconciliation of the carrying amount	4	(5)	
Opening net assets (1 July)	1,792	1,828	
Profit/(loss) for the period	.,	(36)	
Closing net assets	1,803	1,792	
Council's share of net assets (%)	14%	14%	
Council's share of net assets (\$)	258	256	

 $^{(1)}\,$ Voluntary changes in accounting policies , recognition of contract liabilities

Accounting policy

Interests in associates are accounted for using the equity method where the investment is initially recognised as a cost and the carrying amount is increased or decreased to recognise Council's share of profit or loss and other comprehensive income of the investee after the date of acquisition.

If Council's share of losses of an associate equals or exceeds its interest in the associate, Council discontinues recognising its share of further losses. Council's share in the associates gains or losses arising from transactions between itself and its associate are eliminated.

Adjustments are made to the associates accounting policies where they are different from those of Council, for the purposes of the consolidated financial statements.

Notes to the Financial Statements for the year ended 30 June 2023

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.

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

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

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

	Carrying value 2023	Carrying value 2022	Fair value 2023	Fair value 2022
	\$ '000	\$ '000	\$ '000	\$ '000
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	2,850	2,361	2,850	2,361
Receivables	9,629	6,011	9,629	6,011
Investments				
– Term Deposits	60,000	36,000	60,000	36,000
Contract assets	5,393	7,976	5,393	7,976
Total financial assets	77,872	52,348	77,872	52,348
Financial liabilities				
Payables	5,584	3,178	5,571	3,178
Contract liabilities	21,148	9,319	21,148	9,319
Loans/advances	3,421	4,021	3,421	4,021
Total financial liabilities	30,153	16,518	30,140	16,518

Fair value is determined as follows:

- Cash and cash equivalents, receivables, payables are estimated to be the carrying value that approximates market value.
- **Borrowings** 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.

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

Council's finance area manages the cash and Investments portfolio.

Council has an investment policy which complies with the Local Government Act 1993 and Minister's Investment Order 625. This policy is regularly reviewed by Council and it's staff and a monthly investment report is provided to Council setting out the portfolio breakup and its performance as required by Local Government regulations.

The risks associated with the instruments held are:

- Price risk the risk that the capital value of Investments may fluctuate due to changes in market prices, whether
 the changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors
 affecting similar instruments traded in a market.
- Interest rate risk the risk that movements in interest rates could affect returns and income.

continued on next page ...

Notes to the Financial Statements for the year ended 30 June 2023

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

- 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.

(a) Market risk – interest rate and price risk

	2023 \$ '000	2022 \$ '000
The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the	\$ 000	
reporting date. Impact of a 1% movement in interest rates – Equity / Income Statement	600	360

(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 significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions.

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

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

Credit risk profile

Receivables – rates and annual charges

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

	Not yet overdue \$ '000	Overdue \$ '000	Total \$ '000
2023 Overdue	-	3,213	3,213
2022 Overdue	-	2,571	2,571

continued on next page ...

Notes to the Financial Statements for the year ended 30 June 2023

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.

	Not yet Overdue debts					
	overdue	0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	Total
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
2023						
Gross carrying amount	9,385	104	734	1,785	-	12,008
Expected loss rate (%)	0.00%	0.00%	13.00%	6.00%	67.00%	1.69%
ECL provision			95	107		202
2022						
Gross carrying amount	11,318	63	21	49	149	11,600
Expected loss rate (%)	0.00%	0.00%	13.00%	6.00%	67.00%	0.91%
ECL provision	_	_	3	3	100	106

(c) Liquidity risk

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

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

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

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

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

The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities 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	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
2023								
Payables	0.00%	266	5,305	-	-	5,571	5,584	
Borrowings	2.53%	-	625	2,304	492	3,421	3,421	
2022								
Payables	0.00%	351	2,827	_	_	3,178	3,178	
Borrowings	3.81%	-	599	2,500	922	4,021	4,021	

Notes to the Financial Statements for the year ended 30 June 2023

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.

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

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

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

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

			Fair v	alue measu	rement hierar	chy		
	Dat	e of latest valuation	Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
\$ '000	2023	2022	2023	2022 Restated	2023	2022 Restated	2023	2022 Restated
\$ 000				Restated		Restated		Restated
Recurring fair value meas	urements	(IPP&E)						
Plant & Equipment	30/06/23	30/06/17	-	-	10,193	11,484	10,193	11,484
Office Equipment	30/06/23	30/06/17	-	-	736	697	736	697
Furniture & Fittings	30/06/23	30/06/17	-	-	578	547	578	547
Operational Land	30/06/22	30/06/22	10,632	9,731	-	_	10,632	9,731
Community Land	30/06/18	30/06/18	-	-	1,772	1,421	1,772	1,421
Crown Land	30/06/19	30/06/19	-	-	5,429	4,537	5,429	4,537
Land Improvements	30/06/21	30/06/21	-	-	26,586	25,278	26,586	25,278
Buildings	30/06/18	30/06/18	-	-	34,816	32,914	34,816	32,914
Other Structures	30/06/21	30/06/21	-	-	17,462	14,972	17,462	14,972
Swimming Pools	30/06/21	30/06/21	-	-	6,897	6,765	6,897	6,765
Other Open Space /								
Recreational Assets	30/06/21	30/06/21	-	-	3,359	2,930	3,359	2,930
Roads	30/06/23	30/06/19	-	-	196,437	205,082	196,437	205,082
Bridges	30/06/23	30/06/19	-	-	35,378	32,767	35,378	32,767
Footpaths	30/06/23	30/06/19	-	-	6,024	4,979	6,024	4,979
Bulk Earthworks	30/06/23	30/06/19	-	-	79,585	100,964	79,585	100,964
Stormwater Drainage	30/06/23	30/06/14	-	-	8,263	5,072	8,263	5,072
Water Supply Network	30/06/23	30/06/17	-	-	52,493	44,354	52,493	44,354
Sewerage Network	30/06/23	30/06/17	-	-	62,125	44,965	62,125	44,965
Reinstatement, rehabilitation & restoration of tip assets	30/06/21	30/06/21	_	_	1,745	1,738	1,745	1,738
Total infrastructure, property, plant &					,			, •••
equipment			10,632	9,731	549,878	541,466	560,510	551,197

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 3 inputs are as follows:

continued on next page ...

Notes to the Financial Statements for the year ended 30 June 2023

E2-1 Fair value measurement (continued)

Infrastructure, property, plant and equipment (IPPE)

Plant & Equipment, Office Equipment and Furniture & Fittings

Plant & Equipment, Office Equipment and Furniture & Fittings are valued at cost but are disclosed at fair value in the notes. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items. Examples of assets within these classes are as follows:

• Plant and Equipment - Graders, trucks, rollers, tractors and motor vehicles.

- · Office Equipment Computers, photocopiers, calculators etc.
- Furniture & Fittings Chairs, desks and display boards.

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

Crown, Operational & Community Land

Crown & Community Land are based on either the Land Value provided by the Valuer General or an average unit rate based on the Land Value for similar properties where the Valuer General did not provide a Land Value having regard to the highest and best use for the land. As these rates were not considered to be observable market evidence they have been classified a level 3. Operational Land is based on the Valuer General's land value as these are representative of the actual market values in the Narrabri Shire LGA. As these rates were considered to be observable market evidence they have been classified a level 2.

Land Improvements

Land Improvements include the Wee Waa Levee, sporting ovals, cemeteries, etc. The cost approach has been utilised whereby replacement cost was estimated for each asset by taking into account a range of factors. No market based evidence (level 2) could be supported, therefore these assets were all classified as having been valued using level 3 valuation inputs.

During 2022/2023 Council applied an indexation of 5.11%, based on the ABS Producer price indexes change from the last revaluation date to 30 June 2023 - this reflected an increase in fair value of these assets.

Buildings

Buildings are valued using the Rawlinson's Construction Guide in June 2018 using the cost approach. The approach estimated the replacement cost for each building by componentising the building into significant parts. While all buildings were physically inspected and the unit rates based on square metres from Rawlinson's Construction Guide, no market based evidence (level 2) could not be established. As such these assets were classified as having been valued as Level 3 valuation inputs.

While the costs were current and the impact of depreciation negligible, the building has been classified as level 3 as they are immaterial in relation to the overall value of the asset type.

During 2022/2023 Council applied an indexation of 7.15%, based on the ABS Producer price indexes change from the last revaluation date to 30 June 2023 - this reflected an increase in fair value of these assets.

Other Structures

Other Structures comprise of Aerodrome runway, lighting, irrigation systems, fencing etc. The cost approach has been utilised whereby replacement cost was estimated for each asset by taking into account a range of factors. No market based evidence (level 2) could be supported, therefore these assets were all classified as having been valued using level 3 valuation inputs.

During 2022/2023 Council applied an indexation of 5.11% based on the ABS Producer price indexes change from the last revaluation date to 30 June 2023 - this reflected an increase in fair value of these assets.

Roads, Bridges, Footpaths and Bulk Earthworks

Roads comprise road carriageway, roadside shoulders, kerb & gutter.

All roads, bridges, footpaths and bulk earthwork assets were valued using level 3 valuation inputs using the cost approach. This approach estimates the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors.

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Notes to the Financial Statements for the year ended 30 June 2023

E2-1 Fair value measurement (continued)

While unit rates are based on quantitative dimensional units such as square metres or lineal metres and can be supported from market evidence (level 2), other inputs such as estimates of useful lives, remaining life profiles and asset conditions require extensive professional judgement which impacts significantly on the final determination of the assets fair value.

As a result, the valuation is classified as having been valued using level 3 valuation inputs.

During 2022/2023 Council engaged an independent valuation firme AssetVal to perform a comprehensive valuation of these classes of assets as at 30 June 2023.

Stormwater Drainage

Assets within this class comprise pits and pipes.

The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear metres of certain diameter pipes and prices per pit or similar could be supported from market evidence, other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. Additionally, due to limitations in the historical records of very long lived assets there is uncertainty regarding the actual design, specifications and dimensions of some assets.

During 2022/2023 Council engaged an independent valuation firme AssetVal to perform a comprehensive valuation of these classes of assets as at 30 June 2023.

Water Supply Network

Assets within this class comprise reservoirs, pumping stations and water pipelines.

The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear metres of certain diameter pipes and prices per pit or similar may be supported from market evidence, other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. Additionally, due to limitations in the historical records of very long lived assets there is uncertainty regarding the actual design, specifications and dimensions of some assets. These assets are indexed each year in line with the NSW Reference Rates Manual as published by the Office of Water.

During 2022/2023 Council engaged an independent valuation firm Australis Advisory group to perform a comprehensive valuation of these classes of assets as at 30 June 2023.

Sewerage Network

Assets within this class comprise treatment works, pumping stations and sewerage mains.

The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear metres of certain diameter pipes and prices per pit or similar may be supported from market evidence, other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. Additionally, due to limitations in the historical records of very long lived assets there is uncertainty regarding the actual design, specifications and dimensions of some assets. These assets are indexed each year in line with the NSW Reference Rates Manual as published by the Office of Water.

During 2022/2023 Council engaged an independent valuation firm Australis Advisory group to perform a comprehensive valuation of these classes of assets as at 30 June 2023.

Swimming Pools

Assets within this class comprise Council's Aquatic Centre and other outdoor swimming pools.

Swimming pools were valued in-house by experienced staff using the cost approach. The approach estimated the replacement cost for each pool by componentising its significant parts.

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Notes to the Financial Statements for the year ended 30 June 2023

E2-1 Fair value measurement (continued)

While some elements of gross replacement values may be supported from market evidence (level 2 input) other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value.

During 2022/2023 Council applied an indexation of 5.11% based on the ABS Producer price indexes change from the last revaluation date to 30 June 2023 - this reflected an increase in fair value of these assets.

Other Open Space / Recreational Assets

Assets within this class comprise playground equipment, BBQs, outdoor fitness facilities, etc. The cost approach has been utilised whereby replacement cost was estimated for each asset by taking into account a range of factors. No market based evidence (level 2) could be supported as such these assets were all classified as having been valued using level 3 valuation inputs.

During 2022/2023 Council applied an indexation of 5.11% based on the ABS Producer price indexes change from the last revaluation date to 30 June 2023 - this reflected an increase in fair value of these assets.

Reinstatement, Rehabilitation and Restoration of Tip Assets

Assets within this class are recognised to establish a provision for the expected value of restoration costs of landfill sites throughout the Shire.

Assets were valued using level 3 valuation inputs using the cost approach. Unit rates are based on quantitative dimensional units such as cubic metres; and time and resources required; and is supported from market evidence (level 2) and a documented waste facilities closure plan (timeline).

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

Fair value measurements using significant unobservable inputs (level 3)

b. Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.

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

	Valuation technique/s	Unobservable inputs
Infrastructure, property, plant and	equipment	
Plant & Equipment, Office Equipment and Furniture & Fittings	Cost used to approximate fair value	 Depreciated Historical Cost Remaining Useful Life Residual Value
Community Land and Crown Land	Land values obtained from NSW Valuer-General	Land Value (price per m ²)
Land Improvements, Buildings, Other Structures, Swimming Pools and Other Open Space / Recreational Assets	Cost used to approximate fair value	 Gross Replacement Cost Asset Condition Remaining Useful Life Residual Value
Roads, Bridges and Footpaths	Unit rates per m ² or length	 Gross Replacement Cost Asset Condition Remaining Useful Life Residual Value
Bulk Earthworks	Cost used to approximate fair value	 Gross Replacement Cost Asset Condition Remaining Useful Life Residual Value
Stormwater Drainage, Water Supply and Sewerage Networks	Cost used to approximate fair value	 Gross Replacement Cost Asset Condition Remaining Useful Life
continued on next page		Page 63

Notes to the Financial Statements for the year ended 30 June 2023

E2-1 Fair value measurement (continued)

	Valuation technique/s	Unobservable inputs	
Reinstatement, Rehabilitation and Restoration of Tip Assets Highest and best use	Cost used to approximate fair value	Asset Condition Remaining Useful Life	

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

E3-1 Contingencies

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

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named The Local Government Superannuation Scheme – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB119 Employee Benefits for the following reasons:

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

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

Funding arrangements:

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

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

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

* For 180 Point Members, employers were required to contribute 8% of salaries for the year ending 30 June 2023 (increasing to 8.5% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

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Notes to the Financial Statements for the year ended 30 June 2023

E3-1 Contingencies (continued)

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20.0 million for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2022. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials. It is estimated that there are \$15,440.04 in past service contributions remaining.

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

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

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

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

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2023 was \$31,114.00.

The last formal valuation of the Scheme was performed by Mr Richard Boyfield (FIAA) as at 30 June 2022.

The amount of additional contributions included in the total employer contribution advised above is \$23,090.65. Council's expected contribution to the plan for the next annual reporting period is \$17,350.32.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2023 is:

Defined Benefit reserves only *	\$millions	Asset Coverage
Assets	2,290.9	
Past Service Liabilities	2,236.1	102.4%
Vested Benefits	2,253.6	101.7%

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

Based on a Past Service Liabilities methodology, the share of this deficit that is broadly attributed to Council is 0.08%.

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

(ii) Statewide Limited

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

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

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

(iii) StateCover Limited

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

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

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Notes to the Financial Statements for the year ended 30 June 2023

E3-1 Contingencies (continued)

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

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

(iv) Other guarantees

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

2. Other liabilities

(i) Third party claims

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 such claims through its insurance coverage.

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.

Notes to the Financial Statements for the year ended 30 June 2023

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

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

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

	2023	2022
	\$ '000	\$ '000
Compensation:		
Short-term benefits	1,418	1,553
Post-employment benefits	132	518
Total	1,550	2,071

Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of KMP using Council services (e.g. access to library or Council swimming pool) will not be disclosed.

There are no other material disclosures made by KMP.

F1-2 Councillor and Mayoral fees and associated expenses

	2023	2022
	\$ '000	\$ '000
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	40	25
Councillors' fees	102	97
Other Councillors' expenses (including Mayor)	17	30
Total	159	152

F2 Other relationships

F2-1 Audit fees

	2023 \$ '000	2022 \$ '000
During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms		
NSW Auditor General: Audit and review of financial statements	81	68
Total audit fees	81	68

Notes to the Financial Statements for the year ended 30 June 2023

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of net operating result to cash provided from operating activities

	2023	2022 1 Restated
	\$ '000	\$ '000
Net operating result from Income Statement	8,019	6,958
Add / (less) non-cash items:	-,	-,
Depreciation and amortisation	12,798	10,957
(Gain) / loss on disposal of assets	7,995	485
Losses/(gains) recognised on fair value re-measurements through the P&L:	,	
- Re-measurement of rehabilitation costs of landfills & transfer stations	-	(18)
 Write-down of inventories held for sale 	-	_
Unwinding of discount rates on reinstatement provisions	63	62
Share of net (profits)/losses of associates/joint ventures using the equity method	(4)	5
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(3,634)	2,908
Increase / (decrease) in provision for impairment of receivables	16	(1,521)
(Increase) / decrease of inventories	(155)	517
(Increase) / decrease of other current assets	(125)	58
(Increase) / decrease of contract asset	2,584	(979)
Increase / (decrease) in payables	516	107
Increase / (decrease) in accrued interest payable	(2)	(1)
Increase / (decrease) in other accrued expenses payable	1,943	(333)
Increase / (decrease) in other liabilities	(51)	53
Increase / (decrease) in contract liabilities	11,829	3,256
Increase / (decrease) in employee benefit provision	(555)	(791)
Increase / (decrease) in other provisions	297	(18)
Net cash flows from operating activities	41,534	21,705

(1) Restated - see Note G4-1

Notes to the Financial Statements for the year ended 30 June 2023

G2-1 Commitments

Capital commitments (exclusive of GST)	
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2023	2022
\$ '000	\$ '000

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

Property, plant and equipment		
Other structures	-	1,363
Roads	-	328
Bridges	627	1,854
Total commitments	627	3,545
These expenditures are payable as follows:		
Within the next year	627	3,545
Total payable	627	3,545
Sources for funding of capital commitments:		
Future grants and contributions	396	1,822
Externally restricted reserves	116	1,104
Internally restricted reserves	115	619
Total sources of funding	627	3,545

Details of capital commitments

Council has contractual commitments for the following projects: Boston street bridge replacement and Bullawa creek bridge replacement. All projects are expected to be completed in the 2023/24 financial year.

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 Correction of errors

Nature of prior period error

1. Capex vs opex

Council incorrectly classified some operational projects as capital in the past. This resulted in overstatement of capital work in progress (WIP) balance within infrastructure, property, plant and equipment (IPPE). The error resulted in overstatement of WIP balances by \$7.957m at 30 June 2021 and by \$9.521m as at 30 June 2022. The error also resulted in understatement of material and services operational expenses by \$1.564m in 2022 financial year.

2. Capital work in progress vs fixed assets

Council had fallen behind on capitalisations in the past. This resulted in overstatement of capital WIP balance and understatement of appropriate classes of fixed assets balances within IPPE by \$10.496m as at 30 June 2021 and by \$17,631m as at 30 June 2022. This has been rectified by restating comparatives in the current year IPPE Note. Effect of missed depreciation in 2022 financial year was not material and not considered in the restatement.

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Notes to the Financial Statements for the year ended 30 June 2023

G4-1 Correction of errors (continued)

3. Water and Sewerage found and disposed assets

As a result of a comprehensive revaluation of Water and Sewerage network assets in the current year, council identified assets which have not been captured in the asset register before (found assets) and assets which have not been disposed of in the past (disposed assets). The net effect of found/disposed assets as at 30 June 2021 and 30 June 2022 (we ignore effect of depreciation as not material) was increase of carrying amount by \$0.970m of Water network assets and decrease by \$1.589m of Sewerage assets.

4. Impairment of roads

Council's impairment provision for road assets on 30 June 2021 was understated by \$0.556m. Furthermore, council did not consider actual remediation works performed on impaired roads in 2022 financial year which caused overstatement of impairment provision as at 30 June 2022 by \$1.883m. This has been rectified by adjusting impairment provision balances on 30 June 2021 and 30 June 2022, as well as presenting reversal of impairment by \$2.439m in 2022.

Changes to the opening Statement of Financial Position at 1 July 2021

Statement of Financial Position

	Original Balance 1 July, 2021 \$ '000	Impact Increase/ (decrease) \$ '000	Restated Balance 1 July, 2021 \$ '000
Infrastructure Property Plant and Equipment (IPPE)	532,923	(9,132)	523,791
Total non-current assets	533,184	(9,132)	524,052
Total assets	584,599	(9,132)	575,467
Net assets	564,075	(9,132)	554,943
Accumulated Surplus	250,579	(8,576)	242,003
IPPE Revaluation Reserve	313,496	(556)	312,940
Total equity	564,075	(9,132)	554,943

Adjustments to the comparative figures for the year ended 30 June 2022

Statement of Financial Position

	Original Balance 30 June, 2022 \$ '000	Impact Increase/ (decrease) \$ '000	Restated Balance 30 June, 2022 \$ '000
Infrastructure Property Plant and Equipment (IPPE)	578,538	(8,257)	570,281
Total non-current assets	579,330	(8,257)	571,073
Total assets	639,073	(8,257)	630,816
Net assets	616,790	(8,257)	608,533
Accumulated Surplus	259,101	(10,140)	248,961
IPPE Revaluation Reserve	357,689	1,883	359,572
Total equity	616,790	(8,257)	608,533

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Notes to the Financial Statements for the year ended 30 June 2023

G4-1 Correction of errors (continued)

	Original Balance 30 June, 2022 \$ '000	Impact Increase/ (decrease) \$ '000	Restated Balance 30 June, 2022 \$ '000
Materials and services	17,604	1,564	19,168
Total expenses from continuing operations	47,056	1,564	48,620
Net operating result for the year	8,522	(1,564)	6,958
Net operating result for the year	8,522	(1,564)	6,958
Impairment (loss) reversal relating to IPP&E		2,439	2,439
Other comprehensive income	44,193	2,439	2,439
Total comprehensive income for the year	52,715	875	9,397

Notes to the Financial Statements for the year ended 30 June 2023

G5 Statement of developer contributions as at 30 June 2023

G5-1 Summary of developer contributions

	Opening balance at 1 July 2022	Contributio Cash	ons received during the yea Non-cash Land	r Non-cash Other	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Roads	7	-	-	-	-	-	-	7	-
Parking	20	-	-	-	-	-	-	20	-
Open spaces	33	-	-	-	-	-	-	33	-
Community facilities	24	-	-	-	-	-	-	24	-
Other	43	-	-	-	1	-	-	44	-
Bushfire	19	-	-	-	-	-	-	19	-
S7.11 contributions – under a plan	146	-	-	-	1	-	-	147	-
S7.12 levies – under a plan	1,095	3,236	-	-	5	(476)	_	3,860	
Total S7.11 and S7.12 revenue under plans	1,241	3,236	-	-	6	(476)	-	4,007	-
S7.4 planning agreements	6,066	2,000	-	-	35	(1,196)	-	6,905	-
Total contributions	7,307	5,236	-	-	41	(1,672)	-	10,912	_

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.

Notes to the Financial Statements

for the year ended 30 June 2023

G6 Statement of performance measures

G6-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2023	Indicator 2023	2022 ³	Indicators 2021	2020	Benchmar
1. Operating performance ratio						
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	3,383	6.03%	1.44%	2.15%	(1.03)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	56,102					
2. Own source operating revenu	e ratio					
Total continuing operating revenue excluding all grants and contributions ¹	34,551	50.24%	60.67%	56.43%	56.28%	> 60.00%
Total continuing operating revenue	68,768					
3. Unrestricted current ratio						
Current assets less all external restrictions	28,808	3.92x	3.92x	3.30x	3.32x	> 1.50x
Current liabilities less specific purpose liabilities	7,341	3.92X	3.92X	3.30X	3.32X	> 1.50X
4. Debt service cover ratio						
Operating result before capital excluding interest and depreciation/impairment/amortisatio n ¹	16,350	21.26x	16.79x	14.91x	9.97x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	769	1.104	10.10		0.077	2.000
5. Rates and annual charges outstanding percentage						
Rates and annual charges outstanding	3,530	40.00%	11.47%	44.05%	40.07%	- 40,000
Rates and annual charges collectable	25,548	13.82%	11.41%	11.85%	13.87%	< 10.00%
6. Cash expense cover ratio						
Current year's cash and cash equivalents plus all term deposits	62,850	17.73	11.13	8.02	9.63	> 3.00
Monthly payments from cash flow of operating and financing activities	3,544	months	months	months	months	months

(1) Excludes fair value increments on investment properties, reversal of revaluation decrements, reversal of impairment losses on receivables, net gain on sale of assets and net share of interests in joint ventures and associates using the equity method and includes pensioner rate subsidies

(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method

(3) Restated refer to Note G4-1

Notes to the Financial Statements for the year ended 30 June 2023

G6-2 Statement of performance measures by fund

		General Indicators ³		Water Indicators		Sewer Indicators	
\$ '000	2023	2022	2023	2022	2023	2022	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	7.45%	0.96%	(4.76)%	1.36%	3.25%	6.76%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	-						
2. Own source operating revenue ratio							
Total continuing operating revenue excluding capital grants and contributions 1	- 42.70%	53.16%	100.39%	100.00%	101.76%	100.00%	> 60.00%
Total continuing operating revenue 1							
3. Unrestricted current ratio							
Current assets less all external restrictions	- 3.92x	3.92x	206.52x	859.32x	3,471.00	170.70x	> 1.50x
Current liabilities less specific purpose liabilities	5.528	3.92X	200.328	009.028	x	170.70X	- 1.50X
4. Debt service cover ratio							
Operating result before capital excluding interest and							
depreciation/impairment/amortisation 1	- 17.97x	12.98x	∞	~	00	00	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates and annual charges outstanding percentage							
Rates and annual charges outstanding	47 0004		0.000/				
Rates and annual charges collectable	- 17.63%	14.16%	0.00%	1.90%	0.00%	1.16%	< 10.00%
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	17.35	7.32					> 3.00
Monthly payments from cash flow of operating and financing activities	months	months	00	00	00	00	months

(1) - (2) Refer to Notes at Note G5-1 above.
 (3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

END OF AUDITED FINANCIAL STATEMENTS

End of the audited financial statements for the year ended 30 June 2023

End of the audited financial statements

Notes to the Financial Statements for the year ended 30 June 2023

H Additional Council disclosures (unaudited)

H1-1 Council information and contact details

Principal place of business: 46-48 Maitland Street Narrabri NSW 2390

Contact details

Mailing Address: PO Box 261 Narrabri NSW 2390

Telephone: 02 6799 6866 **Facsimile:** 02 6799 6888

Officers

General Manager Robert Williams

Responsible Accounting Officer Ted Harrington

Public Officer Mr Jason Townsend

Auditors The Audit Office of New South Wales Level 19, Darling Park Tower 2 201 Sussex Street Sydney NSW 2000

Other information

ABN: 95 717 801 656

Opening hours: 9.00am - 4:00pm Monday to Friday

Internet: www.narrabri.nsw.gov.au Email: council@narrabri.nsw.gov.au

Elected members

Mayor Darrell Tiemens

Councillors

Cr Catherine Redding Cr Rohan Boehm Cr Robert Browning Cr John Clements Cr Brett Dickinson Cr Greg Lamont Cr Lisa Richardson Cr Darrell Tiemens

General Purpose Financial Statements for the year ended 30 June 2023

Independent Auditor's Reports:

On the Financial Statements (Sect 417 [2])

Independent Auditor's Report

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

continued on next page ...

General Purpose Financial Statements for the year ended 30 June 2023

Independent Auditor's Reports: (continued)

On the Financial Statements (Sect 417 [3])

Independent Auditor's Report

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

SPECIAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2023

Narrabri Shire will be a strong and vibrant regional growth centre providing a quality living environment for the entire Shire community



Special Purpose Financial Statements for the year ended 30 June 2023

Contents	Page
Statement by Councillors and Management	3
Special Purpose Financial Statements:	
Income Statement of water supply business activity Income Statement of sewerage business activity	4 5
Statement of Financial Position of water supply business activity Statement of Financial Position of sewerage business activity Significant Accounting Policies Correction of errors of water business activity Correction of errors of sewerage business activity	6 7 8 11 12
Auditor's Report on Special Purpose Financial Statements	13

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).

Special Purpose Financial Statements for the year ended 30 June 2023

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 Planning and Environment, Water's *Regulatory and assurance framework* for local water utilities.

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 25 June 2024.

Darrell Tiemens Mavor dd MMMM yyyy

Brett Dickinson Deputy Mayor dd MMMM yyyy

Robert Williams General Manager dd MMMM yyyy

Ted Harrington Responsible Accounting Officer dd MMMM yyyy

Income Statement of water supply business activity

Narrabri Shire Council

Income Statement of water supply business activity

for the year ended 30 June 2023

	2023 \$ '000	2022 ¹ \$ '000
Income from continuing operations		
Access charges	2,027	1,898
User charges	2,645	2,386
Fees	-	54
Interest and investment income	457	67
Grants and contributions provided for operating purposes	34	-
Other income	51	524
Total income from continuing operations	5,214	4,929
Expenses from continuing operations		
Employee benefits and on-costs	957	1,024
Materials and services	3,227	2,718
Depreciation, amortisation and impairment	1,256	1,106
Other expenses	22	14
Total expenses from continuing operations	5,462	4,862
Surplus (deficit) from continuing operations before capital amounts	(248)	67
Grants and contributions provided for capital purposes	(54)	-
Surplus (deficit) from continuing operations after capital amounts	(302)	67
Surplus (deficit) from all operations before tax	(302)	67
Less: corporate taxation equivalent (25%) [based on result before capital]		(17)
Surplus (deficit) after tax	(302)	50
Plus accumulated surplus	32,450	35,387
Plus/less: prior period adjustments 1	-	(3,004)
Plus/less: other adjustments	(43)	-
 Corporate taxation equivalent 		17
Closing accumulated surplus	32,105	32,450
Return on capital %	(0.5)%	0.1%
Subsidy from Council	248	1,695
Calculation of dividend payable:		
Surplus (deficit) after tax	(302)	50
Less: capital grants and contributions (excluding developer contributions)	54	_
Surplus for dividend calculation purposes	-	50
Potential dividend calculated from surplus	_	25

(1) Restated - see Note "Correction of errors of water supply business activity"

Income Statement of sewerage business activity

Narrabri Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2023

	2023 \$ '000	2022 ¹ \$ '000
Income from continuing operations		
Access charges	3,498	3,369
User charges	-	48
Liquid trade waste charges	-	26
Fees	-	17
Interest and investment income	314	45
Grants and contributions provided for operating purposes	-	-
Other income	-	239
Total income from continuing operations	3,812	3,744
Expenses from continuing operations		
Employee benefits and on-costs	427	479
Materials and services	1,830	1,738
Depreciation, amortisation and impairment	1,396	1,252
Other expenses	35	22
Total expenses from continuing operations	3,688	3,491
Surplus (deficit) from continuing operations before capital amounts	124	253
Grants and contributions provided for capital purposes	(66)	_
Surplus (deficit) from continuing operations after capital amounts	58	253
Surplus (deficit) from all operations before tax	58	253
Less: corporate taxation equivalent (25%) [based on result before capital]	(31)	(63)
Surplus (deficit) after tax	27	190
Plus accumulated surplus	17,000	19,121
Plus/less: prior period adjustments 1	_	(2,374)
Plus/less: other adjustments Plus adjustments for amounts unpaid:	(239)	_
- Corporate taxation equivalent	31	63
Closing accumulated surplus	16,819	17,000
Return on capital %	0.2%	0.5%
Subsidy from Council	-	1,567
Calculation of dividend payable:		
Surplus (deficit) after tax	27	190
Less: capital grants and contributions (excluding developer contributions)	66	
Surplus for dividend calculation purposes	93	190
Potential dividend calculated from surplus	47	95

(1) Restated - see Note "Correction of errors of sewerage business activity"

Statement of Financial Position of water supply business activity

Narrabri Shire Council

Statement of Financial Position of water supply business activity as at 30 June 2023

	2023 \$ '000	2022 ¹ \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	678	337
Investments	8,000	8,000
Receivables	1,243	1,000
Contract assets and contract cost assets	1,231	1,231
Total current assets	11,152	10,568
Non-current assets		
Infrastructure, property, plant and equipment ¹	53,279	45,151
Total non-current assets	53,279	45,151
Total assets	64,431	55,719
LIABILITIES		
Current liabilities		
Payables	54	22
Total current liabilities	54	22
Total liabilities	54	22
Net assets	64,377	55,697
EQUITY		
Accumulated surplus ¹	32,105	32,450
Revaluation reserves	32,272	23,247
Total equity	64,377	55,697
	0-1,011	

 $\ensuremath{^{(1)}}$ Restated - see Note "Correction of errors of water supply business acivity"

Statement of Financial Position of sewerage business activity

Narrabri Shire Council

Statement of Financial Position of sewerage business activity as at 30 June 2023

	2023 \$ '000	2022 ¹ \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	676	788
Investments	5,000	4,000
Receivables	579	491
Contract assets and contract cost assets	687	687
Total current assets	6,942	5,966
Non-current assets		
Infrastructure, property, plant and equipment 1	64,297	47,344
Total non-current assets	64,297	47,344
Total assets	71,239	53,310
LIABILITIES		
Current liabilities		
Payables	2	63
Total current liabilities	2	63
Total liabilities	2	63
Net assets	71,237	53,247
EQUITY		
Accumulated surplus ¹	16,819	17,000
Revaluation reserves	54,418	36,247
Total equity	71,237	53,247

(1) Restated - see Note "Correction of errors of sewerage business activity"

Narrabri Shire Council

Significant Accounting Policies for the year ended 30 June 2023

Note – Significant Accounting Policies

A statement summarising the supplemental accounting policies adopted in the preparation of the special purpose financial statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

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

The figures presented in these special purpose financial statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act* 1993 (Act), the *Local Government (General) Regulation 2021* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

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

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

National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government. The framework for its application is set out in the June 1996 NSW Government Policy statement titled 'Application of National Competition Policy to Local Government'. *The Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, and returns on investments (rate of return and dividends paid).

Declared business activities

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

Category 1

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

a. Narrabri Shire Council Water Supplies

Supply operations servicing Baan Baa, Bellata, Boggabri, Gwabegar, Pilliga, Narrabri and Wee Waa.

b. Narrabri Shire Council Sewerage Service

Sewerage reticulation and treatment operations servicing Boggabri, Narrabri and Wee Waa.

Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs. However, where Council does not pay some taxes, which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in special purpose finanncial statements. For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

Notional rate applied (%)

Corporate income tax rate - 25% (21/22 25%)

continued on next page ...

Narrabri Shire Council

Significant Accounting Policies for the year ended 30 June 2023

Note – Significant Accounting Policies (continued)

Land tax – the first \$969,000 of combined land values attracts **0%**. For the combined land values in excess of \$969,000 up to \$5,925,000 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 section 4 of Department of Planning and Environment (DPE) – Water's regulatory and assurance framework, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the regulatory and assurance framework as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act.

Achievement of substantial compliance to sections 3 and 4 of DPE – Water's regulatory and assurance framework is not a prerequisite for the payment of the tax equivalent charges; however the payment must not exceed \$3 per assessment.

Income tax

An income tax equivalent has been applied on the profits of the business activities. Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested. Accordingly, the return on capital invested is set at a pre-tax level – gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the relevant corporate income tax rate, currently 25% (21/22 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'.

Funds are subsequently available for meeting commitments or financing future investment strategies. The rate of return is disclosed for each of Council's business activities on the Income Statement.

The rate of return is calculated as follows:

Operating result before capital income + interest expense

continued on next page ...

Narrabri Shire Council

Significant Accounting Policies for the year ended 30 June 2023

Note - Significant Accounting Policies (continued)

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 4.02% at 30/6/23.

(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 Planning, Industry and Environment (DPIE) - 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 2023 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the Best Practice Management of Water Supply and Sewer guidelines a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the DPIE - Water.

Narrabri Shire Council

Correction of errors of water business activity for the year ended 30 June 2023

Correction of errors of water business activity

a) Capex vs opex

Council incorrectly classified some water fund operational projects as capital in the past. This resulted in overstatement of water capital work in progress (WIP) balance within infrastructure, property, plant and equipment (IPPE). The error resulted in overstatement of WIP balances by \$3.974m as at 30 June 2022. The error was fixed by decreasing the balance of WIP through accumulated surplus by \$3.974m on 30 June 2022.

b) Water found and disposed assets

As a result of a comprehensive revaluation of water network assets in the current year, council identified assets which have not been captured in the asset register before (found assets) and assets which have not been disposed of in the past (disposed assets). The net effect of found/disposed assets was understatement of IPPE by \$0.970m. This error was fixed by increasing carrying amount of water network assets by \$0.970m and increasing accumulated surplus at the same amount on 30 June 2022.

Impact Increase/ (decrease) \$ '000

Adjustments to the comparative figures for the year ended 30 June 2022

Statement of Financial Position

	Original Balance 30 June, 2022 \$ '000	Impact Increase/ (decrease) \$ '000	Restated Balance 30 June, 2022 \$ '000
Infrastructure, property, plant and equipment	48,155	(3,004)	45,151
Total non-current assets	48,155	(3,004)	45,151
Total assets	58,723	(3,004)	55,719
Net assets	58,723	(3,004)	55,719
Accumulated surplus	35,454	(3,004)	32,450
Total equity	58,723	(3,004)	55,719

Narrabri Shire Council

Correction of errors of sewerage business activity for the year ended 30 June 2023

Correction of errors of sewerage business activity

a) Capex vs opex

Council incorrectly classified some sewer fund operational projects as capital in the past. This resulted in overstatement of sewerage capital work in progress (WIP) balance within infrastructure, property, plant and equipment (IPPE). The error resulted in overstatement of WIP balances by \$0.785m as at 30 June 2022. The error was fixed by decreasing the balance of WIP through accumulated surplus by \$0.785m on 30 June 2022.

b) Sewerage found and disposed assets

As a result of a comprehensive revaluation of sewerage network assets in the current year, council identified assets which have not been captured in the asset register before (found assets) and assets which have not been disposed of in the past (disposed assets). The net effect of found/disposed assets was overstatement of IPPE by \$1.589m. This error was fixed by decreasing carrying amount of sewerage network assets by \$1.589m and decreasing accumulated surplus at the same amount on 30 June 2022.

Impact Increase/ (decrease) \$ '000

Adjustments to the comparative figures for the year ended 30 June 2022

Statement of Financial Position

	Original Balance 30 June, 2022 \$ '000	Impact Increase/ (decrease) \$ '000	Restated Balance 30 June, 2022 \$ '000
Infrastructure, property, plant and equipment	49,718	(2,374)	47,344
Total non-current assets	49,718	(2,374)	47,344
Total assets	55,684	(2,374)	53,310
Accumulated surplus	19,374	(2,374)	17,000
Total equity	55,684	(2,374)	53,310

Narrabri Shire Council

Special Purpose Financial Statements for the year ended 30 June 2023

SPECIAL SCHEDULES for the year ended 30 June 2023

Narrabri Shire will be a strong and vibrant regional growth centre providing a quality living environment for the entire Shire community



Special Schedules for the year ended 30 June 2023

Contents	Page
Special Schedules:	
Permissible income for general rates	3
Report on infrastructure assets as at 30 June 2023	5

Permissible income for general rates

Narrabri Shire Council

Permissible income for general rates

		Calculation 2022/23	Calculation 2023/24
	Notes	\$ '000	\$ '000
Notional general income calculation ¹			
Last year notional general income yield	а	13,967	14,290
Plus or minus adjustments ²	b	17	8
Notional general income	c = a + b	13,984	14,298
Permissible income calculation			
Or rate peg percentage	е	0.70%	3.70%
Or plus rate peg amount	$i = e \times (c + g)$	98	529
Sub-total	k = (c + g + h + i + j)	14,082	14,827
Plus (or minus) last year's carry forward total	I	213	5
Sub-total	n = (l + m)	213	5
Total permissible income	o = k + n	14,295	14,832
Less notional general income yield	р	14,290	14,865
Catch-up or (excess) result	q = o – p	5	(33)
Carry forward to next year ⁶	t = q + r + s	5	(33)

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).

(6) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the NSW Government Gazette in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.

Permissible income for general rates

Permissible income for general rates: PLUS PDF inserted here

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Report on infrastructure assets as at 30 June 2023

Narrabri Shire Council

Report on infrastructure assets as at 30 June 2023

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	agreed level of	2022/23 Required maintenance	2022/23 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets		ition as a eplacem	a percent ent cost	age of
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Other	10,044	10,044	870	554	34,815	59,858	16.0%	31.0%	39.0%	13.0%	1.0%
	Sub-total	10,044	10,044	870	554	34,815	59,858	16.0%	31.0%	39.0%	13.0%	1.0%
Other structures	SOther structures	140	140	436	725	17,461	22,704	61.0%	36.0%	3.0%	0.0%	0.0%
	Sub-total	140	140	436	725	17,461	22,704	61.0%	36.0%	3.0%	0.0%	0.0%
Open space / recreational	Swimming pools	346	346	257	714	10,257	14,752	50.0%	40.0%	10.0%	0.0%	0.0%
assets	Sub-total	346	346	257	714	10,257	14,752	50.0%	40.0%	10.0%	0.0%	0.0%
Roads	Other	41,900	151,510	4,266	4,657	317,426	417,718	29.0%	36.0%	27.0%	5.0%	3.0%
	Sub-total	41,900	151,510	4,266	4,657	317,426	417,718	29.0%	36.0%	27.0%	5.0%	3.0%
Stormwater	Other	8,159	8,159	206	_	8,263	18,932	0.0%	27.0%	19.0%	49.0%	5.0%
drainage	Sub-total	8,159	8,159	206	-	8,263	18,932	0.0%	27.0%	19.0%	49.0%	5.0%
Water supply	Other	12,645	12,645	1,312	1,658	52,494	89,051	33.0%	30.0%	24.0%	12.0%	1.0%
network	Sub-total	12,645	12,645	1,312	1,658	52,494	89,051	33.0%	30.0%	24.0%	12.0%	1.0%

continued on next page ...

Report on infrastructure assets as at 30 June 2023 (continued)

Asset Class	Asset Category	E Estimated cost t to bring assets a to satisfactory standard	greed level of	2022/23 Required maintenance	2022/23 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	cement gross				condition as a percentage of ross replacement cost		
		\$ '000 \$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5			
Sewerage	Other	21,819	21,819	1,553	1,065	62,126	109,298	21.0%	13.0%	37.0%	14.0%	15.0%		
network	Sub-total	21,819	21,819	1,553	1,065	62,126	109,298	21.0%	13.0%	37.0%	14.0%	15.0%		
	Total – all assets	95,053	204,663	8,900	9,373	502,842	732,313	27.9%	31.3%	27.8%	8.7%	4.3%		

(a) The estimated cost to bring to the agreed level of service is high as Council is yet to undertake consultation on satisfactory condition of its assets with the community.

Infrastructure asset condition assessment 'key'

Condition Excellent/very good Good

1 2

5

Integrated planning and reporting (IP&R) description

No work required (normal maintenance)

Only minor maintenance work required Maintenance work required

- 3 Satisfactory 4 Poor
- Renewal required
- Very poor Urgent renewal/upgrading required

Report on infrastructure assets as at 30 June 2023

Narrabri Shire Council

Report on infrastructure assets as at 30 June 2023

Infrastructure asset performance indicators (consolidated) *

2023 14,106 17,892	2023 78.84%	2022 ³ 223.00%	2021	2020	
14,106	78.84%	223.00%	290.13%	276 60%	
	78.84%	223.00%	290.13%	276 60%	
17,892	78.84%	223.00%	290.13%	276 60%	
				210.09%	> 100.00%
95,053	49.029/	40.00%	7.00%	40.40%	< 2.00%
521,397	10.23%	12.20%	7.29%	10.16%	< 2.00%
9,373	405 249/	407.049/	02 75%	400.040/	> 100 00%
8,900	105.31%	107.34%	93.75%	138.84%	> 100.00%
1					
	27.95%	17 25%	12 90%	14 77%	
	2		.2.5070		
	9,373 8,900	9,373 8,900 105.31% 204,663 27.95%	9,373 8,900 105.31% 107.34% 204,663 27.95% 17.25%	9,373 105.31% 107.34% 93.75% 204,663 27.95% 17.25% 12.90%	9,373 105.31% 107.34% 93.75% 138.84% 204,663 27.95% 17.25% 12.90% 14.77%

(*) 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.

(3) Restated refer to Note G4-1

Report on infrastructure assets as at 30 June 2023

Narrabri Shire Council

Report on infrastructure assets as at 30 June 2023

Infrastructure asset performance indicators (by fund)

	General fund		Water fund		Sewer fund		Benchmark	
\$ '000	2023	2022	2023	2022	2023	2022		
Buildings and infrastructure renewals ratio Asset renewals ¹ Depreciation, amortisation and impairment	92.38%	348.81%	0.00%	0.00%	0.00%	0.00%	> 100.00%	
Infrastructure backlog ratio Estimated cost to bring assets to a satisfactory standard Net carrying amount of infrastructure assets	14.89%	6.99%	24.09%	29.95%	35.12%	44.77%	< 2.00%	
Asset maintenance ratio Actual asset maintenance Required asset maintenance	110.19%	81.46%	126.37%	226.80%	68.58%	253.53%	> 100.00%	
Cost to bring assets to agreed service level Estimated cost to bring assets to an agreed service level set by Council Gross replacement cost	31.87%	17.67%	14.20%	16.00%	19.96%	16.46%		

(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.





NARRABRI SHIRE COUNCIL DROUGHT MANAGEMENT PLAN

NARRABRI SHIRE

This plan has been developed to provide a framework to assist in handling future droughts by both Council Staff and in consultation with the community.

This plan has been developed in accordance with the checklist provided in NSW Government Best-Practice Management of Water Supply and Sewerage (included in Appendix A).

2.1. Document Control

Issue	Revision	Date	Resolution
1.0	Draft	October 2023	
1.1	Draft for Public Exhibition	December 2023	MINUTE 347/2023
1.2	Draft for Adoption	February 2024	

Narrabri Shire Council Drought Management Plan

Page 2 of 31

Contents

Preliminar	у	4
Objectiv	/es	4
Drough	t Preparation General Monitoring	4
Drough	t Monitoring	4
Drough	t Activation Plan Drought Triggers	5
Water S	Supply Systems	6
The Strate	2gy	7
1. Inti	roduction	7
1.1.	Context	7
1.2.	Objectives of the Drought Management Plan	7
1.3.	Background	7
1.4.	History of Past Droughts	7
2. Dro	bught Strategy Plan	8
2.2.	Drought Preparation	8
2.3.	Drought Activation Plan	8
2.4.	Drought Management Team	13
2.5.	Communication	14
2.6.	Regulatory Framework	15
3. Wa	ter Supply Scheme	16
3.1.	Existing Water Supply Schemes	16
3.2.	Narrabri Bore Information	17
4. Wa	ter Demand	18
4.1.	Water Pricing	18
4.2.	Water Users	18
4.3.	Potable Water Demand	19
4.4.	Non-Potable Water Demand	20
4.5.	Significant Water Users	21
4.6.	Historic Water Demand	23
5. Clir	nate Data	26
Referen	ces	28
Append	lix A	29

Narrabri Shire Council Drought Management Plan

Page 3 of 31

Preliminary

Objectives

The overall objective of this Drought Management Plan (**the Plan**) is to ensure that at all times a basic water supply is available to all users.

Additionally, this plan also aims to:

- Allow for a timely and consistent response to future droughts;
- Identify groups that have different water requirements and ensure that these customers are considered. The most notable example is the unique need of the hospitals in our local government area;
- Outline methods for issuing drought information and education; and
- Provide information regarding current water supply schemes.

Drought Preparation General Monitoring

A large part of drought preparation is ensuring water demand is accurately and consistently monitored.

Monitoring is essential to predicting the impacts of drought. In Narrabri Shire the main issue with drought is the increased pressure placed upon the water distribution infrastructure. By monitoring data consistently, the Narrabri Shire Council can determine whether the Drought Triggers require amendments.

It is most important to ensure the chlorinated water output is always recorded as this will be the main indicator of the demand.

Drought Monitoring

In accordance with the *Best Practice Management of Water Supply and Sewerage Guidelines* (2007), during a declared drought the following monitoring must be undertaken:

- Daily monitoring of demands;
- Daily monitoring of bores;
- Monitoring impact of restrictions on consumption; and
- Monitoring the electrical conductivity, alkalinity, and algae levels in the potable water sources.

Daily drought monitoring is crucial, as it will allow for the drought management plan to be evaluated and adjusted for future droughts.

Narrabri Shire Council Drought Management Plan

Page 4 of 31

Drought Activation Plan Drought Triggers

The Plan includes five (5) different levels of restrictions. The level of restriction in place is based on certain demand events occurring within the system known as triggers.

Level	Trigger when:	Relax when:
1 Low	Permanent	• Never
2 Moderate	 Demand on water supply increases daily average production >15% increase for 5 consecutive days. 	 Demand on supply reduces to no more than >10% average daily production for 7 consecutive days
3 High	 Declaration of drought over LGA Demand on daily average water production is >15% increase for 5 consecutive days. 	 Drought declaration lifted. Demand on supply reduces to no more than >10% average daily production for 7 consecutive days
4 Very High	 Demand on daily average water production is > 80% of extraction limit average for more than 7 days. 	• Demand on daily average water production is <70% of extraction limit average for 14 days
5 Extreme	 Demand trend on water allocation would see exceedance of allocation 	• Demand on daily average water production is <80% of extraction limit average for 14 days

Narrabri Shire Council Drought Management Plan

Page 5 of 31

Water Supply Systems

Water Supply System	Population Served	Average Demand (kL/day)	Raw Water Source	Current Problems
Narrabri	12,703	3000 kL/day Production Capacity: 5600 kL/day	Groundwater from 3 bores	During hot weather users of the network are not demonstrating sufficient restraint or sustainable practices in usage
Wee Waa	2,000	1,580 kL / day Production Capacity: 5500 kL / per day	Groundwater from 2 bores	During hot weather users of the network are not demonstrating sufficient restraint or sustainable practices in usage. Demand during warm weather events averages close to allocation limits.
Boggabri	856	614 kL / per day Production Capacity: 3500 kL / per day	Groundwater from 2 bores	During hot weather users of the network are not demonstrating sufficient restraint or sustainable practices in usage.
Bellata	349	63. 8 kL / Per day Production Capacity: 500 kL / per day	Groundwater from 1 bore	During hot weather users of the network are not demonstrating sufficient restraint or sustainable practices in usage.
Gwabegar	124	21.7 kL/ per day Production Capacity: 250kL / per day.	Groundwater from 1 bore	During hot weather users of the network are not demonstrating sufficient restraint or sustainable practices in usage.
Pilliga	175	43 kL / per day Production Capacity: 300kL /per day	Groundwater from 1 bore	During hot weather users of the network are not demonstrating sufficient restraint or sustainable practices in usage.

Narrabri Shire Council Drought Management Plan

Page 6 of 31

The Strategy

1. Introduction

1.1. Context

This plan has been developed to provide a framework to assist in handling future droughts by both Council Staff and the community.

This plan has been developed in accordance with the checklist provided in NSW Government Best-Practice Management of Water Supply and Sewerage (2007).

1.2. Objectives of the Drought Management Plan

The overall objective of this Drought Management Plan (DMP) is to always ensure that a basic water supply is available to all users.

Additionally, this plan aims to:

- Allow for a timely and consistent response to future droughts.
- Identify customers that have different water requirements.
- Outline methods for issuing drought information and education.
- Provide information regarding current water supply schemes.

1.3. Background

Narrabri Shire is situated on the Northwestern Slopes Region of New South Wales along Namoi River Catchment and is approximately 172km north of Tamworth and 6 hours from Sydney. Narrabri is the commercial and social hub of the district with strong agricultural and livestock industries. It has excellent facilities and services and a close connection to the vibrant towns of Wee Waa, Boggabri and as well as the local communities of Pilliga, Bellata Gwabegar and Edgeroi. These communities comprise the Narrabri Shire and have a combined population of approximately 12703 (2021)

1.4. History of Past Droughts

1.4.1. Past Droughts

Drought is a recurrent and regular feature of the Australian environment. Drought is defined in Australia by rainfall levels over a period of three months that are within the lowest 10th percentile for that region (Bureau of Meteorology, n.d). Australia has faced two major droughts in the 20th century, the Millennium Drought which peaked from 2001-2009 and another from late 2016 to late 2019.

1.4.2. Previous Drought Restrictions

There is no record of Narrabri Shire Council imposing water restrictions in recent times from the records that have been kept.

Narrabri Shire Council Drought Management Plan

Page 7 of 31

2. Drought Strategy Plan

2.2. Drought Preparation

2.2.1. General Monitoring

A large part of drought preparation is ensuring monitoring of water use is accurate and consistent. It is most important to ensure the potable water output is always recorded as this will be the main indicator of the level of demand.

Data will be used to determine future drought management plans. The data used for this plan has been included in Chapter 4.

2.2.2. Drought Monitoring

In accordance with the Best-Practice Management of Water Supply and Sewerage Guidelines (2007), during a declared drought the following monitoring must be undetaken:

- Daily Monitoring of demands.
- Daily Monitoring of bores.
- Monitoring impact of restrictions on consumption.
- Monitoring the electrical conductivity, alkalinity, and algae levels in the water sources.

Daily drought monitoring is crucial, as it will allow for the drought management plan to be evaluated and adjusted for future droughts.

2.3. Drought Activation Plan

2.3.1. Triggers

Triggers are the events which activate different stages of the drought management plan. The Triggers listed in the following sections are specific to the Narrabri Shire as they are based on the water supply for the region.

During a drought, potable water is used more regularly for gardens and similar purposes which would otherwise receive water from rain. Therefore, the major implication of drought to the Narrabri Shire region is the potential for demands on the supply infrastructure and resource exceed their capacity. For this reason, the water demand has been set as a trigger for different levels of water restrictions.

The declaration of drought within the region will only be recognised through the information provided by NSW Department of Primary Industries.

Department of Primary Industries - Enhanced Drought Information Systems Web Portal (nsw.gov.au)

Narrabri Shire Council Drought Management Plan

Page 8 of 31

For efficiency purposes Narrabri Shire Council may introduce drought restrictions for the entire region based on the Narrabri Triggers or introduce restrictions exclusively for all other towns using those figures from their extraction and use.

Level	Trigger when:	Relax when:
1 Low	• Permanent	• Never
2 Moderate	 Demand on water supply increases daily average production > 15% increase for 5 consecutive days. 	 Demand on supply reduces to no more than >10% average daily production for 7 consecutive days
3 High	 Declaration of drought over LGA Demand on daily average water production is >15% increase for 5 consecutive days. 	 Drought declaration lifted. Demand on supply reduces to no more than >10% average daily production for 7 consecutive days
4 Very High	 Demand on daily average water production is > 80% of extraction limit average for more than 7 days. 	• Demand on daily average water production is <70% of extraction limit average for 14 days
5 Extreme	 Demand trend on water allocation would see exceedance of allocation 	 Demand on daily average water production is <80% of extraction limit average for 14 days

Narrabri Shire Council Drought Management Plan

Page 9 of 31

Table 2.2.2 Water Restrictions – Residential

	1	2	3	4	5
Residential Activity Low Moderat		Moderate	High	Very High	Extreme
Lawns and Gardens	No restriction	Recommendation to water garden only between 7 pm and 7am	Watering garden only between 7 pm and 7 am	Handheld hoses only between 7 pm in 7 am	Bucket watering only between 7 am and 7 pm
Washing of buildings, footpaths, driveways etc.	No restriction	Recommendation to only between 7 pm and 7am	y between 7 pm and 7 am	Not at all	Not at all
Filling of Private Pools, spas etc.	No restriction	Pools not to be filled without Council approval. Top ups permitted.	Pools not to be filled without Council approval. Top ups permitted.	Pools not to be filled without Council approval. Top ups permitted.	Pools not to be filled or topped up with reticulated water. New pools not to be filled without approval.
Vehicle Washing	No restriction	Permitted any time by handheld or pressure washer	Bucket Washing only	Not at all	Not at all

Narrabri Shire Council Drought Management Plan

Page 10 of 31

Table 2.2.3 Water Restrictions – Commercial

	1	2	2 3		5	
Commercial Activity	Low	Moderate	High	Very High	Extreme	
Lawns and Gardens, including Racecourse, Bowling Club and Golf course	No restriction	Recommendation to water garden only between 7 pm and 7am	Watering garden only between 7 pm and 7 am	Recycled Water Only and handheld hoses	Recycled Water only	
Schools and Health Care Services	No restriction	Recommendation to water garden only between 7 pm and 7am	ering garden only between 7 pm and 7 am	Handheld hoses only between 7 pm in 7 am	Bucket watering only between 7 am and 7 pm	
Washing of buildings, footpaths, driveways etc.	No restriction	Recommendation to only between 7 pm and 7am	Only between 7 pm and 7 am	Recycled Water Only	Recycled Water only	
Washing of new or used cars for sale		Recommendation to wash vehicle between 7 pm and 7am	Washing of vehicles only between 7pm and 7am	Bucket Washing only	Bucket Washing only	
Emergency Services	Exempt	Exempt	Exempt	Exempt	Exempt	

Note. Emergency Services are exempt in all levels of Water Restrictions. If required, preference will be provided to accommodating firefighting requirements.

Narrabri Shire Council Drought Management Plan

Page 11 of 31

Table 2.2.4 Water Restrictions – Council Parks and Gardens

	1	2	3	4	5
Activity	Low	Moderate	High	Very High	Extreme
Public Parks and Gardens	Public Parks and Gardens	No restriction	Fixed Hoses and Sprinklers banned except for 6hrs/day	Fixed Hoses and Sprinklers banned except for 3hrs/day	Fixed Hoses and Sprinklers banned. Handheld hoses only
Public Sports Grounds and Playing Fields	No restriction	Main Parks watered to be watered at night	to sprinklers 1hr/per line	Auto sprinklers 1hr/per line on every 2nd night	Recycled Water only

Narrabri Shire Council Drought Management Plan

Page 12 of 31

2.4. Drought Management Team

It is critical to have a Drought Management Team (DMT) declared prior to a drought occurring. This will allow for a faster and coordinated approach to implementing the drought management plan.

The Drought Management Team is involved in setting restrictions for droughts which are level 2 and above.

Table 2 3 1	Drought Management To	pam
1 abic 2.5.1	Diougnerianagement	20111

Role	Responsibilities		
 Chair: Director Infrastructure Delivery Communications: Manager Customer and Information Servies Levels 2-3: Manager Water Services Level 4: Director Infrastructure Delivery Level 5: General Manager 	 Coordinate the team. Communicate with the General Manager and Council Communicate with relevant government agencies when required 		
 Incident Management Incident Manager: Manager Water Services Incident Team: Headworks Engineer Water Services Engineer Manager Regulatory Services 	 Monitor and assess data. Provide an assessment of the situation. Brief the DMT Chair and GM Allocate roles to team members. Prioritize tasks and develop response actions. Communicate with stakeholders, neighboring Councils, government agencies and major customers. Hold regular team meetings. Monitor effectiveness of DMP and DMT Post-incident, coordinate review of incident and update of DMT Determine the completion of the response phase and commence recovery 		
 Communication Manager Manager Customer and Information Services 	 Support the DMT Chair and Incident Manager with communication. Prepare communication material as appropriate. Prepare media statements for distribution in accordance with Council's Media Policy Monitor and manage social networks communication 		
 Administrative Support ID Admin Team 	 Record keeping Progress reports for DMT members Administrative support Attend and minute meetings 		

Narrabri Shire Council Drought Management Plan

Page 13 of 31

2.5. Communication

2.5.1. Community Engagement

Engagement with the community is critical to ensuring that the drought management plan is implemented effectively. Effective engagement increases the likelihood of community acceptance and behavioral changes required to reduce water demand.

Narrabri Shire Council has the following tools available to update the public on the implementation of different stages of the drought management plan:

- Media releases.
- Council website or social media.
- Radio.
- Newspaper.
- Letter drops.
- Notice on water service bills.
- Town signs.
- Printed leaflets.
- Narrabri Shire Council Community Engagement Strategy (<u>community-engagement-</u> <u>strategy-adopted.pdf (nsw.gov.au)</u>

2.5.2. Information for the Community

The content of messages to the public needs to be carefully considered to ensure the drought management plan is effectively communicated.

It is important that the tone of all communication with the public be carefully considered. The tone should reflect that increases in restriction levels are not reflective of a lack of effort from community. The tone should reinforce that, restrictions are in place to mitigate the impacts of drought.

Messages should include:

- Update and explanation of current restriction level.
- Background information justifying current restrictions.
- Efforts by Narrabri Shire Council.
- Contact details for additional information.
- Contact details for special cases or exemptions.

2.5.3. Government Agency Consultation

The implementation of this drought management plan should coincide consultation with:

- Department of Planning and Environment.
- Environmental Protection Agency (in relation to reuse of any recycled water from Sewer Treatment Plant).
- Water NSW.

Narrabri Shire Council Drought Management Plan

Page 14 of 31

2.5.4. Contact List

The following contact list includes:

- Government agencies that should be updated upon the implementation of this drought management plan.
- Media outlets which could update the public on restriction levels.
- Specific customers which might require individual updates on restrictions.

Organisation	
Department Of Planning and Environment	
Environment Protection Agency NSW	
Water NSW	
Radio 2 Max FM 91.3	
Radio Local ABC	
Narrabri Courrier	
Narrabri Hospital	
Wee Waa Hospital	
Boggabri Hospital	
Civeo	
Narrabri High School	
Wee Waa High School	

2.6. Regulatory Framework

Narrabri Shire Council delivers water under the provisions of the Local Government Act 1993 (NSW).

Some aspects of the water business are carried out under the provisions of the *Water Management Act* 2000 (NSW).

Council is authorised to restrict water supply by way of public notice published in a newspaper circulating within the LGA) under the *Local Government (General) Regulation 2021* (NSW).

Section 637 of the *Local Government Act 1993* (NSW) provides: "A person who wilfully or negligently wastes or misuses water from a public water supply, or causes any such water to be wasted, is guilty of an offence".

- The maximum penalty which can apply is either:
 - o Maximum Penalty: 20 penalty units (\$2,200 current as of 1 January 2024); or
 - o Maximum Penalty Infringement Notice: \$220 (current as at 1 January 2024).

Consumers who are identified breaching water restrictions in place may have their supply cut off or restricted by Council in accordance with Regulation 144 of the *Local Government (General) Regulation 2021* (NSW).

This plan is administered by the Narrabri Shire Council. During drought, this plan will be overseen by the Drought Management Team (Section 2.3). The implementation of this Drought Management Plan will be the responsibility of the Drought Incident Manager.

Narrabri Shire Council Drought Management Plan

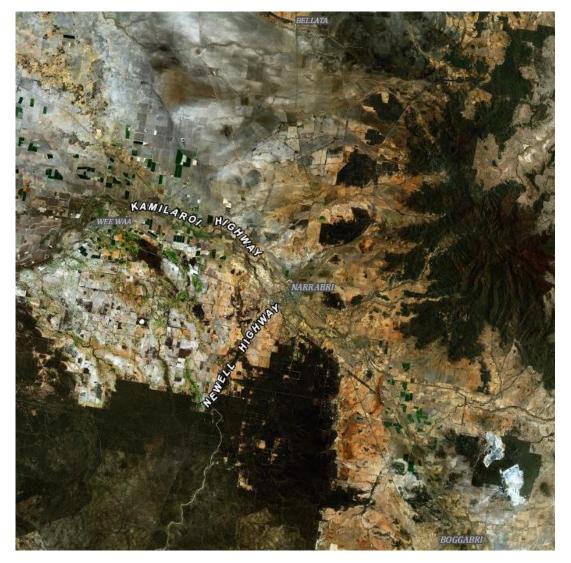
Page 15 of 31

3. Water Supply Scheme

3.1. Existing Water Supply Schemes

Narrabri, Wee Waa, Gwabegar, Bellata, Baan Baa and Boggabri are all served by their own water supply systems that use groundwater bores as the sole source of water.

Figure 3.1.1 Map of Narrabri Shire



Narrabri Shire Council Drought Management Plan

Page 16 of 31

3.2. Narrabri Bore Information

Currently, Narrabri is serviced by 3 water bores and a holding and distribution reservoir designed to reduce levels of iron and manganese through a settlement and detention process.

Bore Name	Casing size	Pumping Rate (2019) (L/s)
Narrabri - Killarney Street	330mm	75 L/s
Narrabri - Tibbereena St	350mm	80 L/s
Narrabri – Elizabeth Street	360mm	60 L/s



Figure 3.2.2 Narrabri Bores

Narrabri Shire Council Drought Management Plan

Page 17 of 31

4. Water Demand

4.1. Water Pricing

A recent Water review of water consumption across the local government area has determined that the quantity of nonrevenue water as high. Nonrevenue water accounted for as much as 40 percent of produced water.

It has been recommended further analysis into determining the impacts of leakage, theft and usage by unmetered customers on the nonrevenue water.

Establishing and reducing causes (specifically theft and leakage) of nonrevenue water will be allow for the water demands of the LGA to be more accurately determined and ultimate reduce the demand.

4.2. Water Users

The following statistics show the historic customer demand across the supply scheme from 2017 - 2021.

Site	2017/18	2018/19	2019/20	2020/21
Caravan Park	10	18	15	11
Childcare	1	1	2	2
Commercial	9	20	16	29
Commercial and Industrial	22	44	39	36
Community	4	8	5	4
Council general	4	6	3	4
Depot	1	4	2	1
Education	15	30	32	11
Government	2	3	3	2
Healthcare	6	13	12	12
Hotel/Motel/Serviced Apartments	7	14	15	14
Industrial	29	14	3	14
Nursing Home	8	15	14	5
Pool	2	2	5	4
Pub with Accommodation	2	4	3	4
Public Parks and Gardens	8	6	10	6
Racecourse	1	1	0	0
Residential	664	1,162	1,041	812
Rural	17	27	25	20
Sewage	4	3	4	0
Showground	2	4	4	8
Vacant	1	1	1	1
Water Supply	0	0	0	0
Worker Accommodation	18	30	26	20
Total	835	1,430	1,268	1,019

Table 4.2.1 Water Business – Connected Properties Statistics – in Megaliters

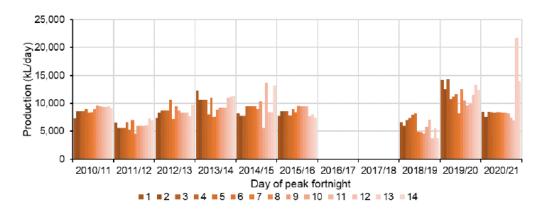
Narrabri Shire Council Drought Management Plan

Page 18 of 31

4.3. Potable Water Demand

The recent IWCMS issues paper produced by Public Works Advisory show consumption and demand data trends.

Table 4.3.1 Narrabri fortnight Potable Water Demands (2010 - 2021)



Note that the Tibbereena Bore flow meter malfunctioned in 2016/17 and 2017/18.

The highest production (not due to operational issues) occurred on 19 December 2019, where the production was 14.3 ML. The maximum temperatures surrounding this date ranged from 36°C to 43°C.

The average daily production over the peak week (ADPW) and peak fortnight (ADPF) was 12,136 kL/day and 11,601 kL/day respectively.

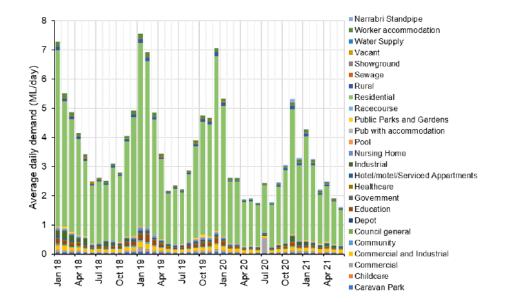


Table 4.3.2 Narrabri Average Daily Demand - (shows major consumer is residential)

Narrabri Shire Council Drought Management Plan

Page 19 of 31

4.4. Non-Potable Water Demand

In addition to the potable water demand, there is also a non-potable water demand which is water supplied from the final lagoon of the Narrabri Sewage Treatment plant. It is used to supply Federation Farm Storage Lagoons.

Figure 4.4.1 Narrabri STP UV Ponds.



Effluent from Narrabri STP is either reused at the Federation Farm or it is discharged to Narrabri Creek. According to the 'Federation Farm Effluent Reuse Review' in 2019 (conducted by HunterH2O), there are six established cropping areas which equate to a total of 133.1 Ha. Most common crops grown at the farm are cotton and wheat, however, there have been times where alternative winter crops (chickpeas, sorghum, soyabean, fabacean, or mung bean) were grown.

The Effluent Reuse Review assessed the treatment and end uses against the Australian Recycle Water Guidelines (AGWR) and the NSW Recycled Water Management System (RWMS) Guidelines. A water balance model was also performed to assess the hydraulic and nutrient loading of the reuse scheme. The summary of the findings are as follows:

- For Log reduction value requirements (based on NSW Guidelines for RWMS and the AGWR):
 - Non-food crops The current treatment levels meet the requirements for non-food crops with excess log credits available in all three areas of Virus, Bacteria and Protozoa. In addition to this, the effluent quality objectives as provided in the AGWR are met.
 - Food crops The log reduction requirements for Viruses are not met. Issue. Furthermore, the effluent quality (for suspended solids and biological oxygen demand) exceeds the AGWR values. However, the high TSS and BOD may be associated with algal growth in the ponds, not due to the impaired treatment at Narrabri STP.

Narrabri Shire Council Drought Management Plan

Page 20 of 31

- For the water balance model:
 - Sustainable reuse the analysis estimates that the irrigation area provides sufficient area to achieve >99% of reuse with no overtopping impacts or run off.
 - Nutrient (nitrogen) balance the scheme operates at a nitrogen deficit which is expected. Additional fertiliser is needed to supplement crop growth. Minimal leaching of nitrogen is expected based on the analysis.
 - Nutrient (phosphorus) balance There is sufficient phosphorous which in the most part is bound by the soil. Minimal leaching of phosphorus is expected based on the analysis.

The review concludes that based on the current available and irrigation practices at Federation farm, there is minimal impact to the local environment.

The Effluent Reuse Review indicates that ongoing review, audit and checks by Council may be required to assure that appropriate crops are grown, sold, and processed.

4.5. Significant Water Users

The most significant water users in Narrabri are (based on data from meter reads 2018 - 2021):

- Civeo Narrabri is a village for the accommodation of extractive industry workers, transient workers and has a yearly average water consumption of 28.667 kilolitres.
- Narrabri Hospital and the second highest average consumer with 12,260 kilolitres.
- Councils' highest consumer of potable water is Narrabri Sewer Treatment Plant with an average 2388 kilolitres per year.
- Wee Waa highest consumer is Councils parks and Depot.
- Boggabri has Civeo accommodation village as the largest average user of water and Councils Jubilee Park.

Site	Average Year (kL)	Hot/Dry/Peak Year (kL)
02 - CIVEO Narrabri	28,677	30,596
03 - Narrabri Hospital	12,260	13,138
01 - Viterra silos and arain processing•	10,696	13,048
04 - Caraill Narrabri	1,542	4,622
05 - House	8,469	8,637
06 - Whiddon Narrabri	8,753	10,734
07 - Retail	5,037	15,059
08 - Highway Tourist Village	5,574	7,482
09 – Sewer Treatment Plant	2,388	3,620
10 - Narrabri West Public School	4,011	5,598
11 - Narrabri Pool	3,820	4,720
12 - Narrabri Hiah School	7,576	12,458
13 - Narrabri Public School	6,200	8,248
14 - Showgrounds	3,992	5,736
15 - Jessie Hunt Nursing Home	3,581	4,345

Table 4.5.1 Significant Water Users 2108 – 2021 Narrabri

Narrabri Shire Council Drought Management Plan

Page 21 of 31

Table 4.5.2 Significant Water Users 2108 – 2021 Wee Waa

Site	Average Year (kL)	Hot/Dry/Peak Year (kL)
01 - Park	25,764	32,542
02 - Shire Works Depot	13,415	24,290
03 - Dangar Park	6,242	11,345
04 - Wee Waa Public School	7,329	9,867
05 - Whiddon Wee Waa (Aged Care)	8,332	8,975
06 - Wee Waa Hospital	6,365	8,497
07 - High School	5,990	11,051
08 - CGS (Cotton Growers Services	4,374	4,720
09 - Showground and Oval	3,093	5,406
10 - House	2,695	4,770

Table 4.5.3 Significant Water Users 2108 – 2021 Boggabri

Site	Average Year (kL)	Hot/Dry/Peak Year (kL)
01 - Civeo	38,715	39,312
02 - Jubilee Park	16,432	19,741
03 - 17 Chelmsford/62 Caxton	4,471	5,844
04 - Pool	5,986	7,835
05 - STP	7,414	9,800
06 - Boggabri Multi-Purpose Service	6,384	8,912
07 - House	3,730	10,155
08 - Rural Property	2,470	3,105
09 - Boggabri Town Apartments	2,023	4,310
10 - Showground	2,059	2,406

Table 4.5.4 Significant Water Users 2108 – 2021 Baan Baa

Site	2017/18	2018/19	2019/20	2020/21
01 - Commercial	1	1	1	1
02 - Commercial and Industrial	4	4	4	4
03 - Industrial	4	4	4	4
04 - Public Parks and Gardens	2	2	2	2
05 - Residential	86	86	86	86
06 - Rural	3	3	3	3
07 - Vacant	3	4	4	4
Total	106	107	107	108

Narrabri Shire Council Drought Management Plan

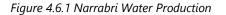
Page 22 of 31

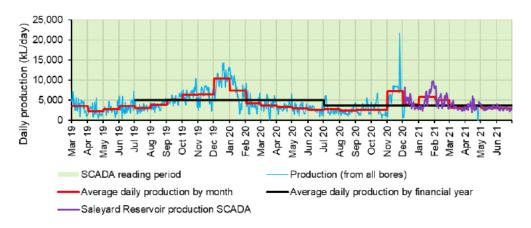
Table 4.5.5 Significant Water Users 2108 – 2021 Bellata

Site	Average Year (kL)	Hot/Dry/Peak Year (kL)
01 – Tennis Courts	1,281	1,700
02 – Roadhouse	1,401	1,964
03 – Vacant Lot	2,012	2,669
04 – House	1,030	2,780
05 – Rural Property	630	769
06 – Trucks and Farming Equipment	728	947
07 – Lot with Shed	650	911
08 – Workshop	630	867
09 – Vacant Lot	501	717
10 – Vacant Lot	661	843
11 – House	495	656
12 – Vacant Lot	343	704
13 – Grain Storage	424	1,075
14 – Rural Property	202	489

4.6. Historic Water Demand

The below graphs show the total water production in the Narrabri Shire over 3 years has been included. The impact of the 2019 – 2020 drought period is reflected in the production data for Narrabri:





Narrabri Shire Council Drought Management Plan

Page 23 of 31

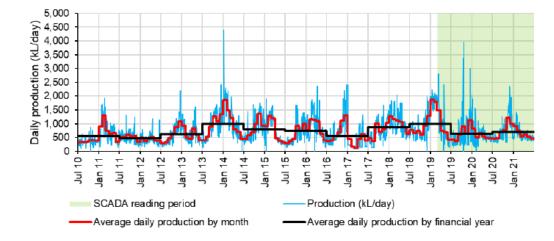
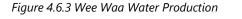
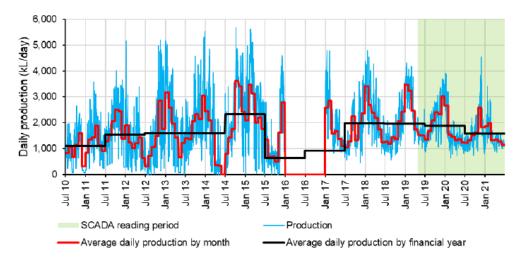


Figure 4.6.2 Boggabri Water Production

Extended periods of water restriction have not been implemented in Boggabri (there have been short periods in response to operational issues).



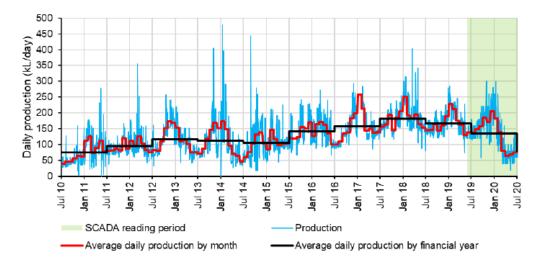


The impact of water restrictions on water demand in Wee Waa has not been assessed as restrictions have only been implemented for very short periods in response to operational issues (rather than the extended periods of drought related restrictions implemented elsewhere).

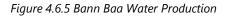
Narrabri Shire Council Drought Management Plan

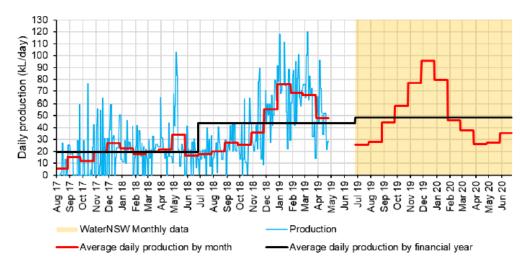
Page 24 of 31

Figure 4.6.4 Bellata Water Production



Water restriction was not implemented in Bellata.





Water restriction was not implemented in Baan Baa.

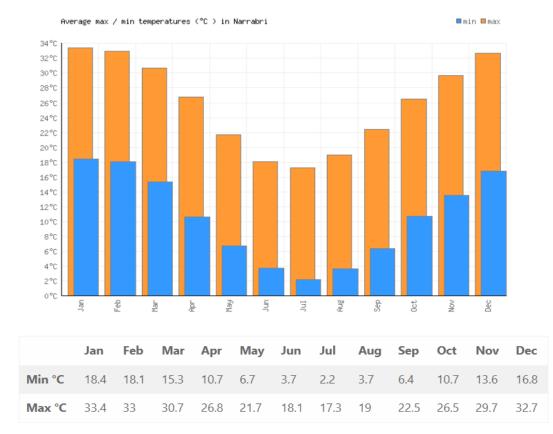
Narrabri Shire Council Drought Management Plan

Page 25 of 31

5. Climate Data

The Climate Data in Figures 5.1.1 and 5.1.2 represent the average minimum and maximum temperatures as well as average monthly rainfall using data gathered at the Narrabri Airport for the period 1997-2020. The information was gathered from the Bureau of Meteorology (BOM, 2020).

Figure 5.1.1 Average monthly minimum and maximum Narrabri



Narrabri Shire Council Drought Management Plan

Page 26 of 31



Figure 5.1.2 Average monthly rainfall at Narrabri

Narrabri Shire Council Drought Management Plan

Page 27 of 31

References

- BOM Website
- IWCM issues Report Narrabri June 2022
- NSW Government, Department of Water and Energy. (2007). *Best-Practice Management of Water Supply and Sewerage*.

Narrabri Shire Council Drought Management Plan

Page 28 of 31

Appendix A

NSW Government Best-Practice Management of Water Supply and Sewerage (2007) – Drought Management Checklist

Appendix D - Drought Management

Check List - August 2007

A comprehensive drought management plan details the demand and supply issues to be addressed during drought conditions and includes adoption of a schedule of trigger points for the timely implementation of appropriate water restrictions. Appropriate drought management planning will ensure that town water supplies with significant storage do not fail in times of drought.

Drought management planning includes documenting basic data on water demands, rainfall, evaporation, records of past droughts, the existing water supply system, and its water resources, and strategies to achieve the objective of having sufficient water to satisfy the basic needs of the community.

This check list is essentially a road map to assist LWUs to quickly implement sound drought management planning. LWUs should have a sound drought management plan in place and be ready to implement their plan when drought conditions arise.

Drought Management – Check List		
Topic Outcome Achieved		Outcome Achieved
1. Executive Summary		Covers all major issues, objectives, planning, strategies and monitoring for existing essential supplies of water to the service area(s).
		Includes a summary of the drought management plan and an adopted schedule of trigger points for timely implementation of appropriate water restrictions.
2. Background	A.	 Includes the existing water supply system(s) in the service area(s) and a locality map.
	В.	 Includes history of past droughts.
	C.	 Includes information on the impact of past droughts on water services, eg. restrictions, effect of restrictions on demands, any emergency sources identified, etc.
3. Objectives	A.	Identifies key objectives required to maintain a basic/restricted supply to all users. There is a need to consider social and environmental impacts.
	В.	Tailor strategies relevant to the service areas.
	C.	Endorse and implement a plan that minimises the risk of the community running out of water.

Narrabri Shire Council Drought Management Plan

Page 29 of 31

Drought Management – Check List

		Ou	tcome Achieved
4. Data	A.		Identification of all communities served by the LWU's reticulated water supply, those with private reticulated water services and those with no reticulated water services within the service area(s).
	В.		Identification of any properties, businesses, other LWUs etc. that may seek water in times of drought.
	C.		Identification of all water requirements. Identify the normal and minimum potable and non- potable water requirements.
	D.		Identify water dependent industry/businesses, any fire fighting requirements and opportunities for recycled water use.
	E.		Includes a description and plan of all water supply schemes in the service area(s).
	F.		Includes height/storage volume and height/surface area graphs for all water supply dams and weirs.
	G.		Historical performance of rivers, dams, weirs and bores in previous droughts.
Note: All data to be specified a daily basis.			Includes the average rainfall figures and evaporation rates.
5. Plan	Α.		Demand management options.
•	_		Demand management options. Restriction strategies including means and methods for the enforcement of restrictions and the expected results of imposing restrictions.
•	B.		Restriction strategies including means and methods for the enforcement of restrictions and
•	B. C.		Restriction strategies including means and methods for the enforcement of restrictions and the expected results of imposing restrictions. Adopted schedule of trigger points for the timely implementation of appropriate water restrictions in order to minimise the risk of failure in times of
•	В. С. D.		Restriction strategies including means and methods for the enforcement of restrictions and the expected results of imposing restrictions. Adopted schedule of trigger points for the timely implementation of appropriate water restrictions in order to minimise the risk of failure in times of drought. Availability of alternative water sources (including estimated costs and times to
•	В. С. D.		Restriction strategies including means and methods for the enforcement of restrictions and the expected results of imposing restrictions. Adopted schedule of trigger points for the timely implementation of appropriate water restrictions in order to minimise the risk of failure in times of drought. Availability of alternative water sources (including estimated costs and times to implement).

Narrabri Shire Council Drought Management Plan

Page 30 of 31

Best-Practice Management of Water Supply and Sewerage Guidelines Appendix D



Topic		Outcome Achieved
	H.	Impact of extraction on downstream stakeholders.
	I.	Impact of reduced flows in watercourses.
	J.	Level of prediction and intervention.
	K.	Identify human resource requirements.
	A.	Daily monitoring of demands.
	B.	Daily monitoring of water supply sources (dams, bores and streams).
	C.	Monitoring impact of restrictions on consumption
	D.	Monitoring the electrical conductivity, alkalinity and algae levels in the water sources.
7. Consultation		Comprehensive media strategy and public consultation.
		Regular consultation with appropriate government agencies (DWE, DECC, NSW Health etc).
Management Plan (DMP)	Α.	DMP should discuss, analyse and identify any impact on other regions and localities ie. upstream, downstream or conjunctive water users.
	B.	DMP should demonstrate a sustainable strategy that considers all other stakeholders.
	C.	DMP documents an agreed procedure for progressive implementation of water restrictions.

REFERENCE

Drought Management Guidelines, NSW Local Government Water Directorate, December 2003.

For further information and assistance, please contact Stephen Palmer, Manager Planning on 8281 7331 or <u>Stephen.Palmer@dwe.nsw.gov.au</u>

Narrabri Shire Council Drought Management Plan

Page 31 of 31



LOCALITY PLAN Not to scale

Drawing List Title No

- Title Sheet & Locality plan 1
- Rose Street Overall Landscape Master Plan 2
- Rose Street landscape detail 3
- Rose Street Memorial Elements 4
- Former Bank Building Existing site plan 5
- Former Bank Building Proposed site plan 6
- Dangar Park Landscape Master Plan 7
- 8 Dangar Park landscape elements
- Rose St & Dangar Park Plant palette

WEE WAA

Rose Street + Dangar Park Wee Waa, NSW



Landscape Master Plan

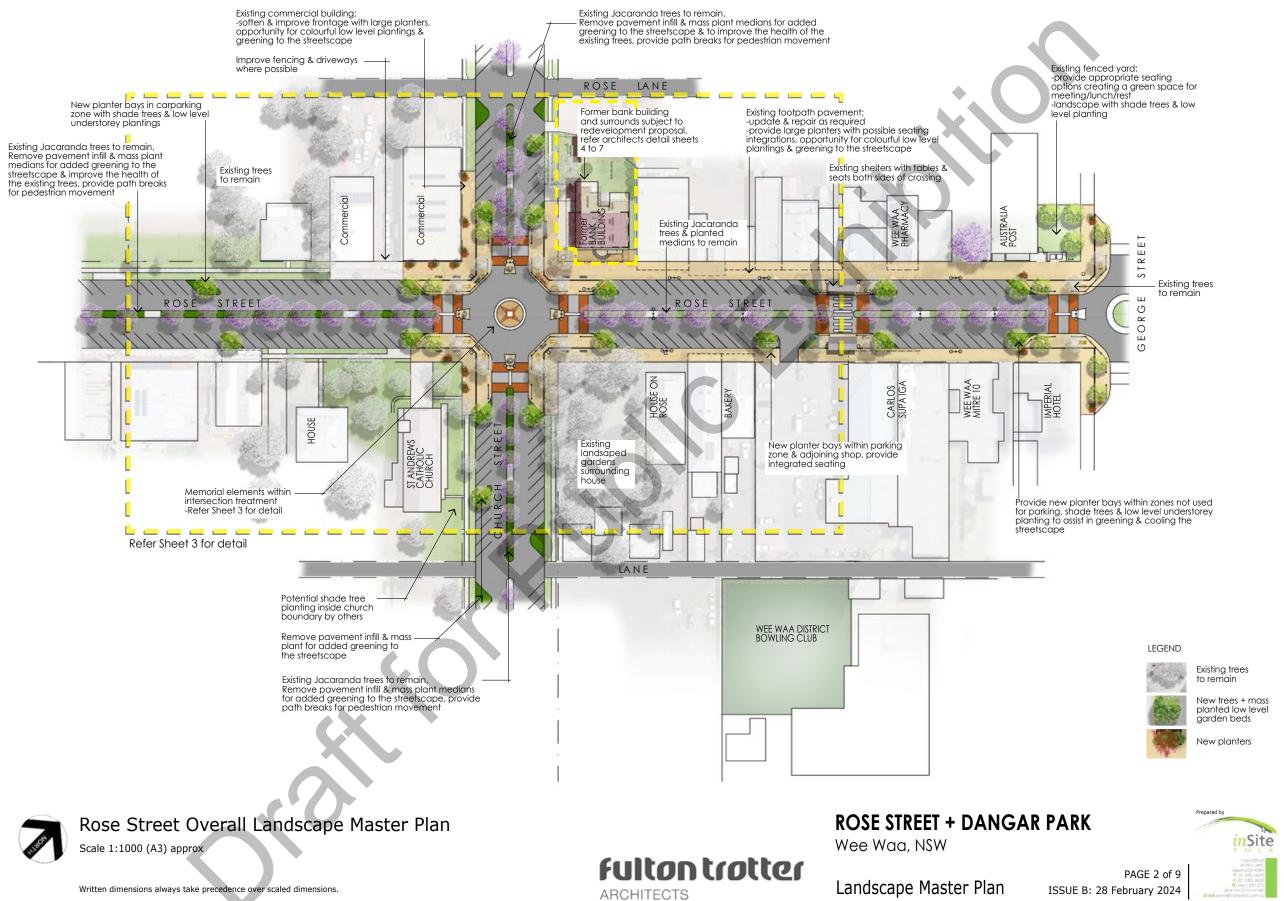
ISSUE B: 28 February 2024

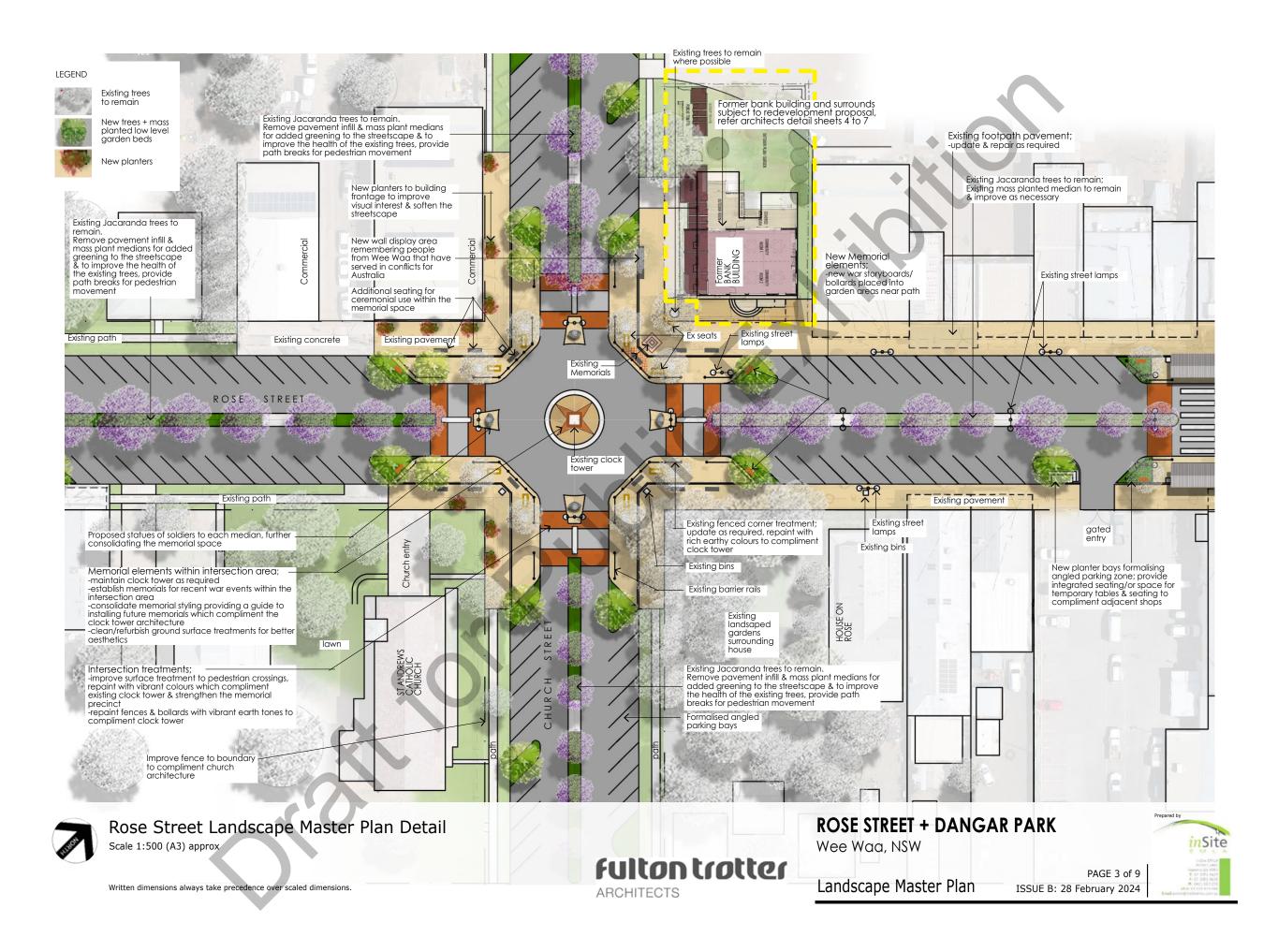




Rose St Streetscape + Dangar Park









Example soldier with head bowed statues proposed for medians at clock tower location to further consolidate the memorlal space



Memorial bench seating example



Memorial wall example

Rose Street memorial elements

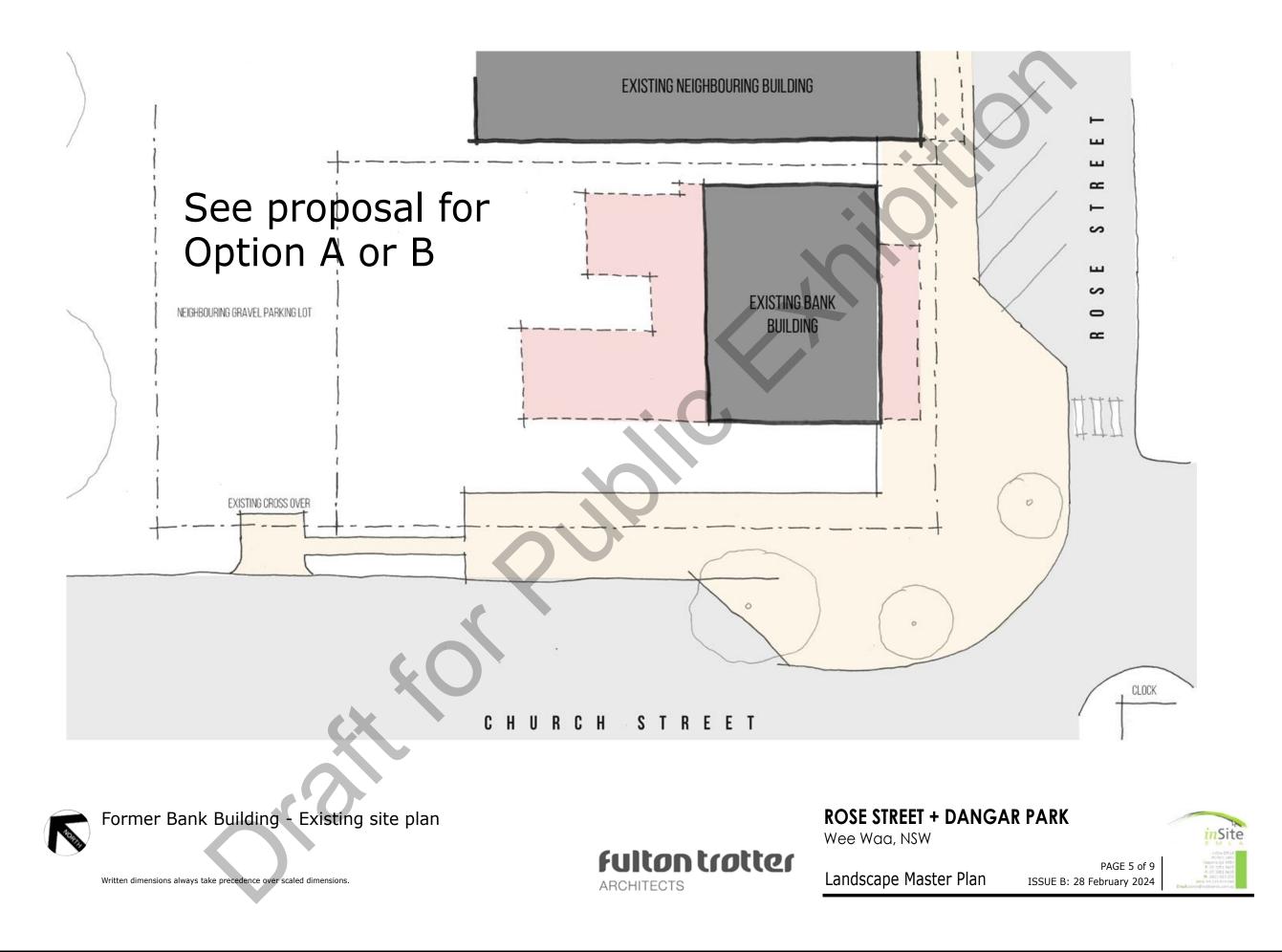
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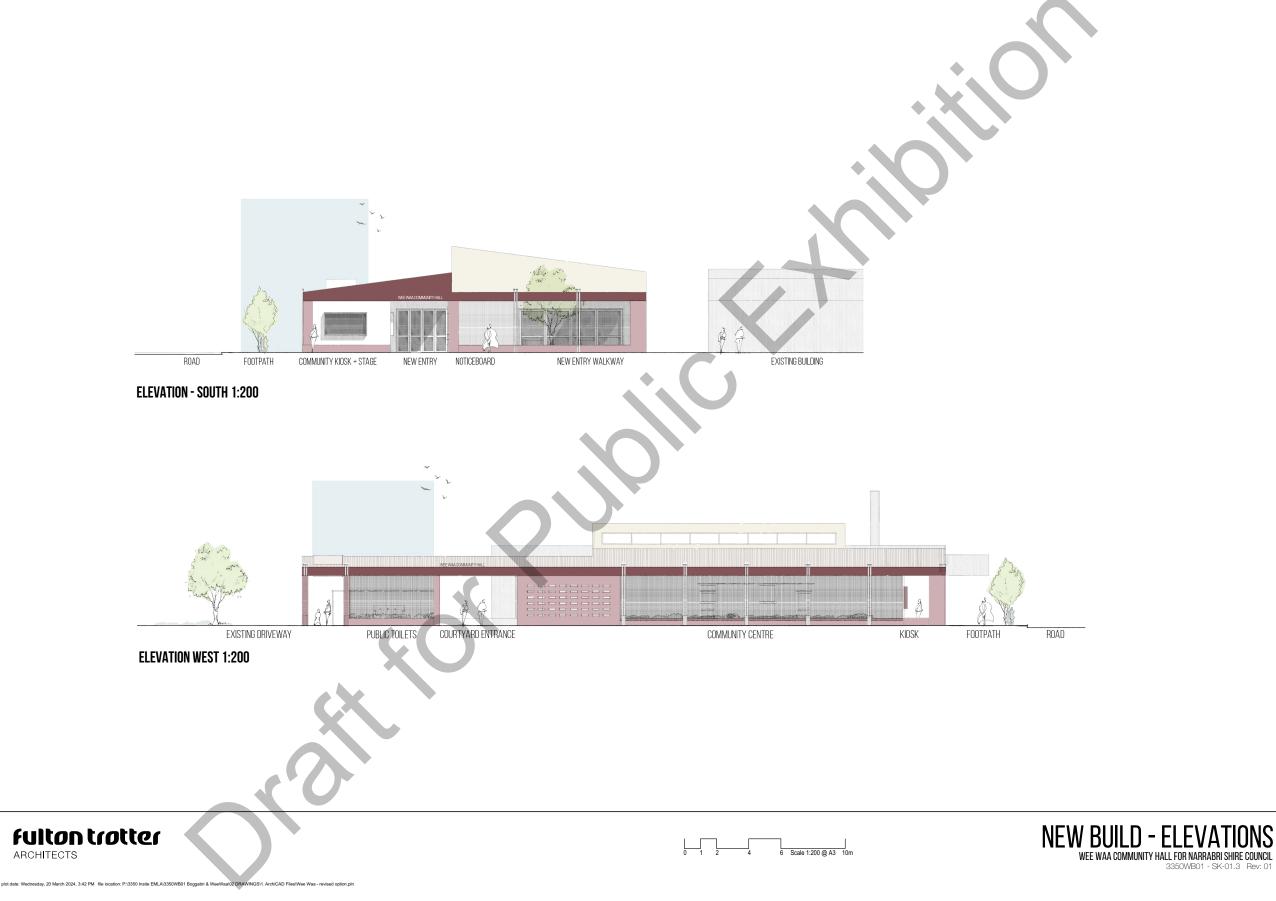
ROSE STREET + DANGAR PARK Wee Waa, NSW

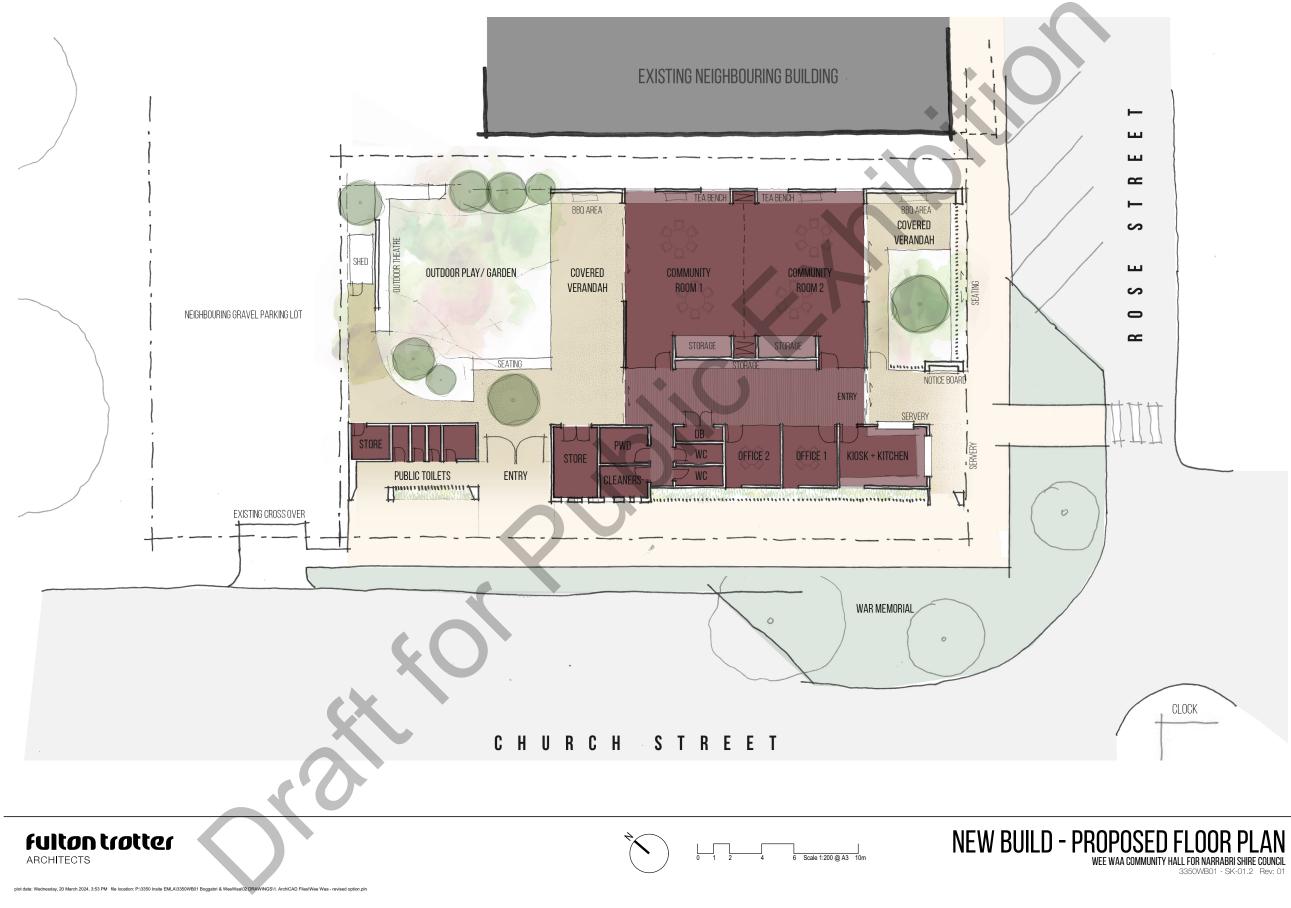
Landscape Master Plan

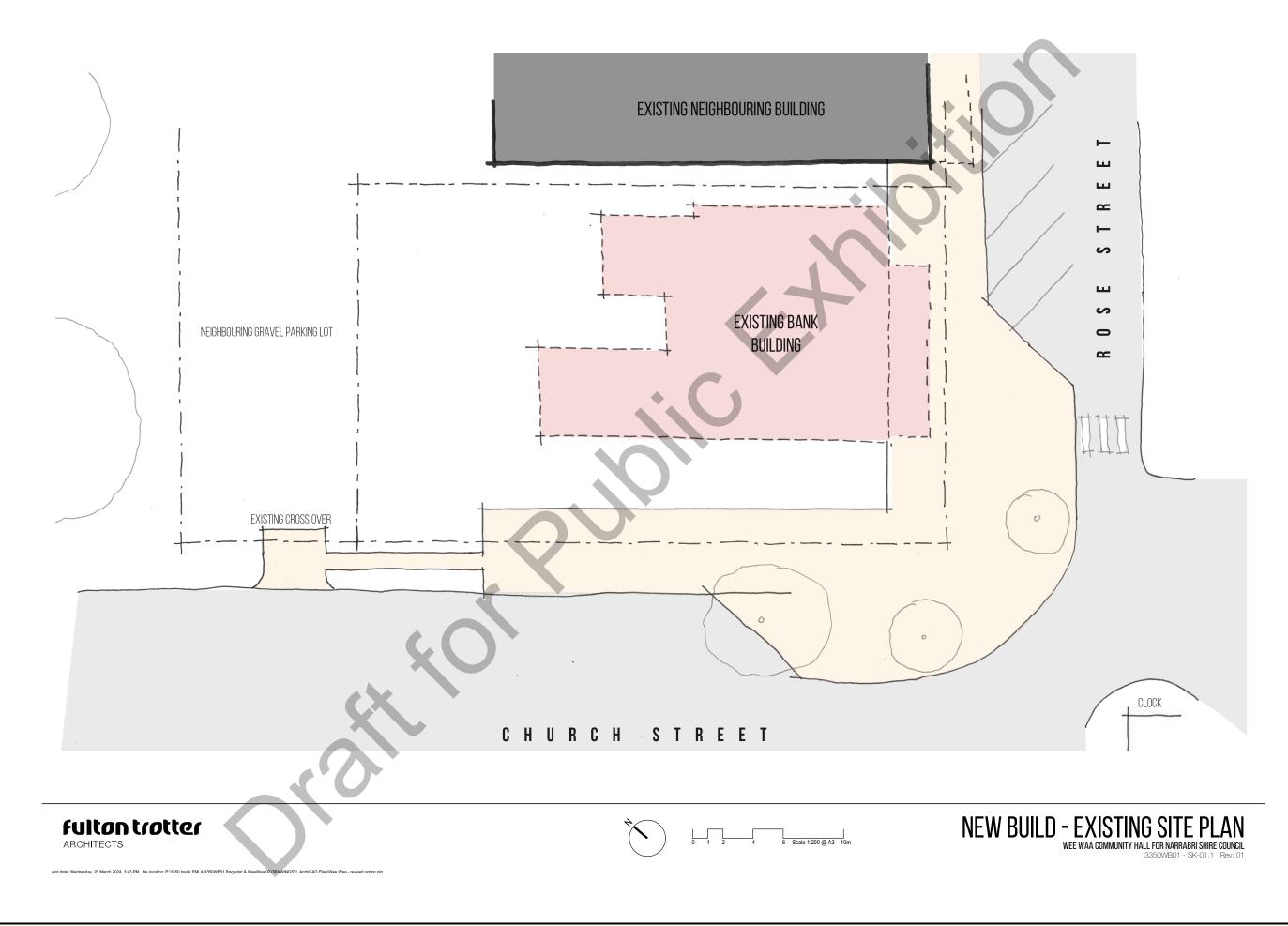




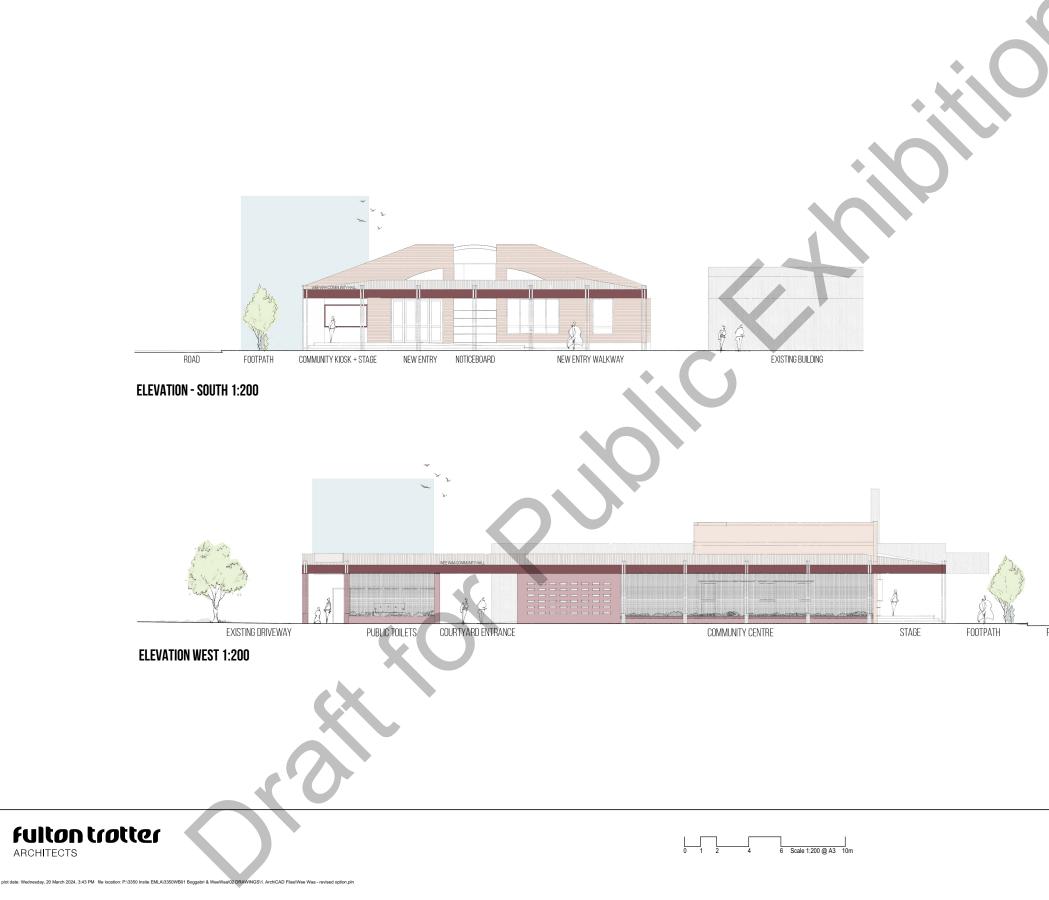






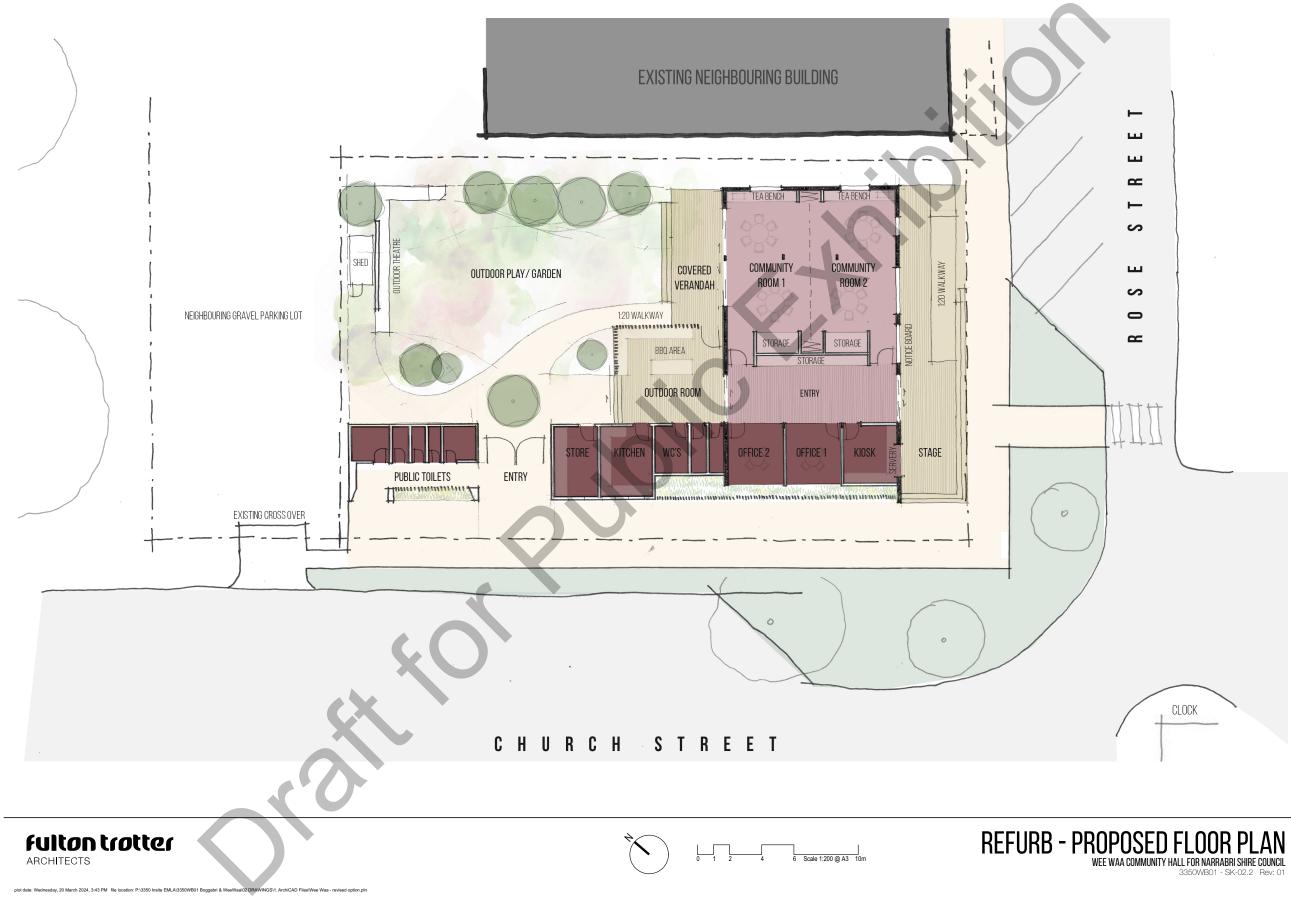


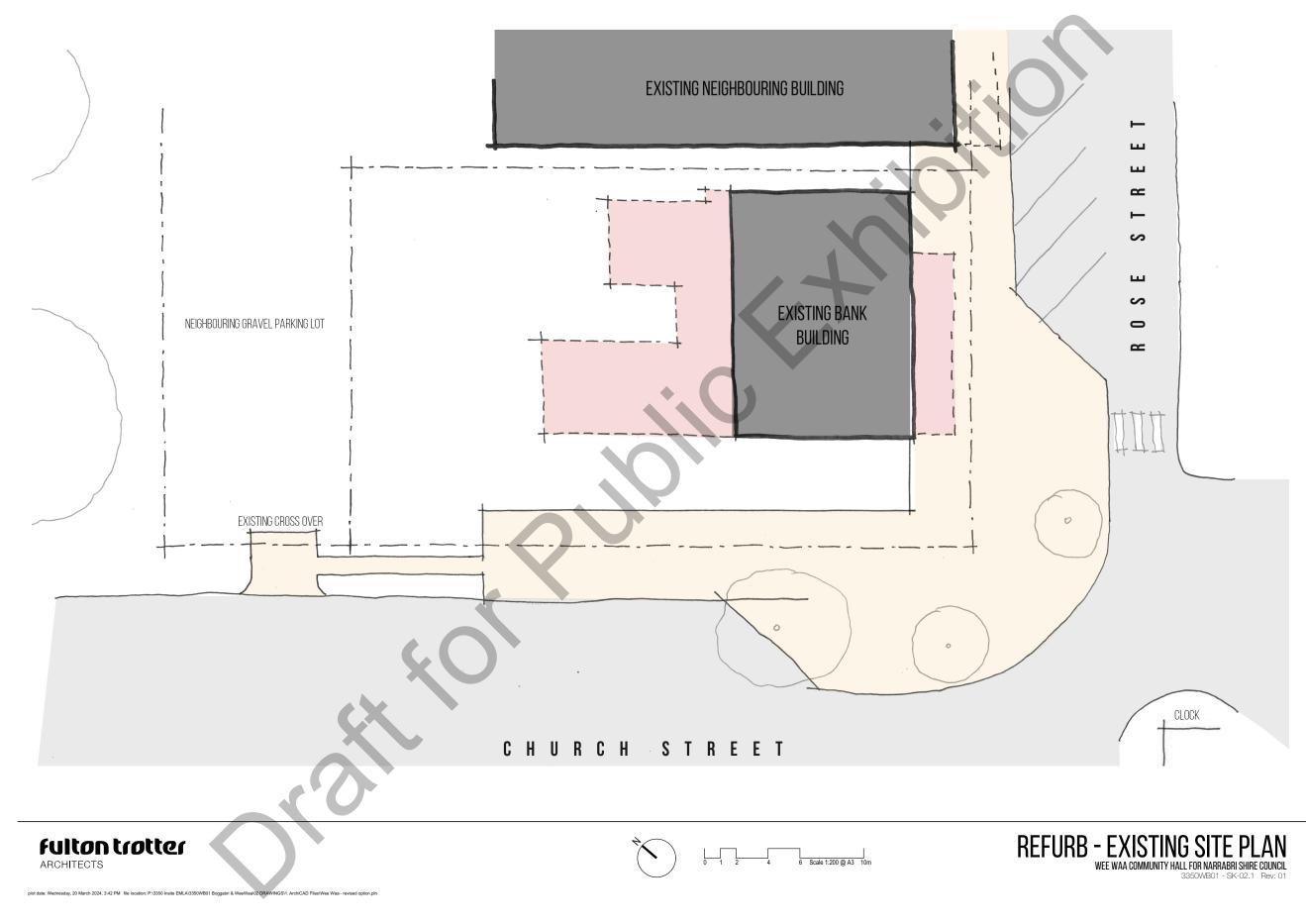




ROAD











Junior playground improvements could include play equipment suitable for Toddler/junior ages



Proposed pump track in main parkland, an example of constructed pump track facility with shade root & seating option



Proposed dog park facilities in main parkland, example of natural environment with dog play elements





Proposed alternative active play item, 'MUGA' or Multi-Use Games Arena, fenced with multi sports marking on surface, soccer goals & hoops to end structures



Potential vibrant, relative mural designs for sports courts; opportunity for Council to work with local artists to collaborate on a design for the surface of the MUGA/ sports court.



Example softball/baseball diamond with high fence

Dangar Park landscape elements

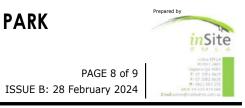
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ROSE STREET + DANGAR PARK Wee Waa, NSW

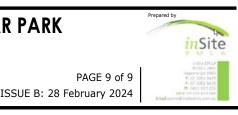
Landscape Master Plan

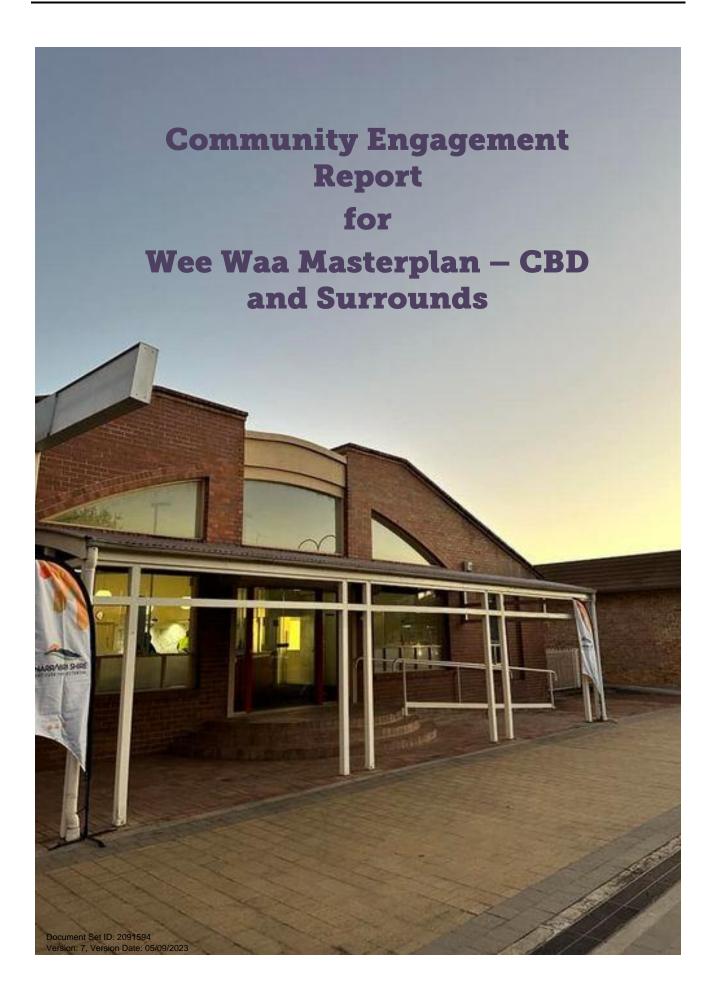
Proposed dog park facilities in main parkland, example of structured paths & seating nodes with grassed mounding for canine exploration





	Common Name	Container Si	Plant Size Hx W
	Allyn Magic	140mm	0.5x 0.8
	Copper Tops	140mm	0.75x 1.2
	Silver Streak	200mm	0.5x 0.5
	Little Rev	140mm	0.3x 0.3
	Wild Iris	140mm	0.9X 0.6
	Silver Bush	140mm	0.7x 0.7
	Spider Flower	140mm	0.2x 2
	Scarlet Sprite	140mm	0.8x 0.8
	Sunkissed	140mm	0.3x 0.7
	Sea of Purple	140mm	0.5x 1.2
	Isabella	140mm	0.4x 0.5
	Royal Purple	140mm	0.3x 0.3
	Katie Belles	140mm	1.5x 1.2
	Verday	140mm	0.5x 0.5
	Stripey White	140mm	0.3x 0.4
	Hole In One	140mm	0.5x0.5
	Rain Lily	140mm	0.2x 0.5
	Cherry Surprise	250mm	1.5x 1.0
	Better John	140mm	0.8x 0.8
s'	Johannas Christmas	200mm	1.5x 1.0
	Licorice Plant	140mm	0.6 x 1.2
	Manuka Myrtle	250mm	1.0x 1.0
	Pearly Gates	200mm	1.5x 1.5
	Red Robin	200mm	2.0x 2.0
	Native Mint Bush	250mm	1.5x 1.0
	Cosmic White	250mm	1.0x 1.0
	West Himalayan Birch	100L	6.0x 4.0
	Kurrajong	100L	8.0x 6.0
	Tulip Tree	100L	10.0x 6.0
	Manchurian Pear	45L	8.0x 6.0
	Chinese Elm	100L	6.0x 6.0
	Green Vase	400L	12.0x 8.0





Disclaimer

Any information provided by Narrabri Shire Council in this document is provided in good faith. All information included in the Appendices is excerpts of direct feedback received from those who participated in Stakeholder Engagement for the development the Wee Waa Masterplan for the CBD and Surrounds. Narrabri Shire Council has not formally agreed to undertake any suggestions listed in this document. All operational items the Council will adopt will be reported through Council's annual Operational Plan.

Document Set ID: 2091594 Version: 7, Version Date: 05/09/2023 Page 2 of 35

Contents

1. In	troduction	4
1.1	Background	4
1.2	Purpose of this Engagement	4
1.3	Purpose of this Report	5
1.4	Engagement Goal	5
1.5	How Narrabri Shire Council engaged	5
1.6	Engagement Mediums used	5
1.7	Engagement Timeline and Activity	6
2. Er	ngagement Results	7
2.1	Engagement Achieved	7
2.2	Engagement Participation	7
2.3	Survey Results	12
2.4	Stakeholder meetings and general engagement meeting results	18
Appen	dix A	21
Appen	dix B	23
Appen	dix C	27
Appen	dix D	
Appen	dix E	

Document Set ID: 2091594 Version: 7, Version Date: 05/09/2023 Page **3** of **35**

1. Introduction

1.1 Background

According to the most recent Australian Bureau of Statistics Census (2021) Narrabri Shire's population is approximately 12,703 with 20% of residents living in Wee Waa and their wider community. The former NAB Building (located at Lot 11 DP 716720 – 75 Rose Street, Wee Waa) was gifted to Narrabri Shire Council. To determine its potential uses for the community, discussions with key stakeholders were held and a survey was conducted in 2022. The feedback received from stakeholders and the results of the 2022 survey provided valuable insights, but it should be noted that some of the recommendations would compete with existing businesses, exceed the Council's core business and responsibilities, and be in breach of the conditions of use as established by the Local Environmental Plan.

Memory Grove (located at the intersection of Rose/Church Streets) consists of a clock tower which was erected in 1938 to honour soldiers of World War I. A memorial plaque has been added to commemorate World War II and conflicts in Korea, Vietnam, Malaysia, and the Gulf War. The clock tower also features a World War I Honour Roll from the Loyal King Edward Lodge of Wee Waa. Local Vietnam Veteran, Dennis Lowder has acquired tin statues and has requested that they be considered and utilised in the development of the War Memorial CBD Streetscape Plan. The placement of the statues will be carefully evaluated as part of the Master Plan.

Dangar Park (located at Lots 1-2 DP 721486 - 63 Cowper Street, Wee Waa) is owned by Narrabri Shire Council. The Park currently consists of an oval, shaded picnic tables, outdoor exercise equipment, a variety of play equipment and swings, public toilets (including an accessible cubicle) and a garden. The Park is located diagonally across the corner of Mitchell Street and George Street from the location of the new Wee Waa High School. It is therefore anticipated to attract a larger volume of those aged 12 to 18 years than in previous years and require a greater level of connectivity to enable pedestrian access from the Wee Waa CBD through to the new Wee Waa High School.

1.2 Purpose of this Engagement

This project was assessed as requiring Level 2 Engagement, pursuant to Council's adopted Community Engagement Strategy, as it was high impact yet localised to Wee Waa. Therefore, the purpose of this engagement was to inform, consult, involve and collaborate with Wee Waa residents; key Stakeholders and the wider community, to better understand and appreciate their views whilst developing a shared vision for the three projects:

- Old NAB building;
- Memory Grove; and
- Dangar Park.

The objective of the engagement is to ensure that the final Master Plan align with the community's goals and aspirations.

Page 4 of 35

1.3 Purpose of this Report

This community engagement report provides the outcomes and summarises the community and stakeholder engagement processes undertaken between June 2022 and August 2023. Council aimed to engage with as many residents of Wee Waa, key Stakeholders, and the broader Wee Waa community. Council encouraged local input to guide the development of a master plan through listening and championing the voices of the community. Narrabri Shire Council has completed an extensive community engagement process across Wee Waa and their wider community focusing on the Wee Waa Masterplan – CBD and surrounds.

Council was also interested in receiving additional suggestions and ideas not covered in the survey (Appendix C).

Council appreciates the time the Wee Waa Community has taken to provide feedback.

1.4 Engagement Goal

Council staff had set the goal to engage with all identified stakeholders along with as many Wee Waa residents and the wider community; to consult and involve them in the decision-making process by gathering their feedback to make sure the projects reflect their needs and desires.

1.5 How Narrabri Shire Council engaged

There are six engagement phases in this project. Each stage builds on the previous stage, both in the data collected and the intensity of engagement. The six engagement stages are:

- Stage 1: June 2022 July 2022: Broader Community Engagement (Initial Property Services Survey)
- Stage 2: July August 2023: Targeted Community Survey
- Stage 3: July 2023: Community consultations
- Stage 4: August 2023: Engagement review and outcomes
- Stage 5: September 2023: Engage Draftsman (WE ARE HERE)
- Stage 6: October 2023 Draft Masterplan on display

1.6 Engagement Mediums used

Narrabri Shire Council utilised many platforms to inform and engage with the Wee Waa community and surrounds:

- Council's website;
- Social media;
- Local radio;
- Local newspaper;
- Printed resources flyers/posters;
- Stakeholder meetings; and
- Community meetings.

Page 5 of 35

Engagement Intention	Engagement Technique	Dates	Content
INFORM	Media Release	3 July 2023	Purpose and Meeting Info and link to survey
INFORM & CONSULT	FB Post	5 July 2023 17 July 2023 24 July 2023	Above Info & Link to Survey Monkey
INFORM	Radio – Notice	July 2023	Community Meeting @ Wee Waa NAB – Wednesday 26 July 2023: 1x Session at 6:30am-7:30am 1x Session at 6:30pm-7:30pm Council Officers available for a chat walkthrough at the NAB throughout the Day
INFORM & CONSULT	Flyer with Survey QR Code	3 July 2023	Community Meeting @ Wee Waa NAB (about the above) – Wednesday 26 July 2023: 1x Session at 6:30am-7:30am 1x Session at 6:30pm-7:30pm Council Officers available for a chat walkthrough at the NAB throughout the Day QR Code to Survey and hard copies of survey available on the day.
INFORM & CONSULT	Courier Ad	3 July 2023	Publish add in Courier/happy for flyer to be published in a reduced capacity. Essential info: • Purpose of meeting • Meeting Times • Survey QR Code
CONSULT & INVOLVE		26 July 2023	Inform the public on the purpose of the Community Meeting.
CONSULT		August 2023	Collate and return info/feedback loop.

1.7 Engagement Timeline and Activity

Document Set ID: 2091594 Version: 7, Version Date: 05/09/2023 Page **6** of **35**

2. Engagement Results

2.1 Engagement Achieved

Wee Waa Engagement's		Participants	%
	Timing		
Wee Waa Community Survey	June-July 2022	21	1%
Wee Waa Wee Waa CBD and Surrounds Masterplan	July-August 2023	87	3%
Stakeholder Workshop – WW Business Chamber	July 2023	14	1%
Drop-In Workshops	July 2023	32	1%
TOTAL		164	6%
Wee Waa Population		2,554	100%

2.2 Engagement Participation

Preliminary work started on this project when the asset was gifted in mid-2021. Due to the impact of COVID-19 pandemic, the main engagement activities started in June 2022 and continued through to August 2023. Further engagement with councillors, staff, key stakeholders, and the community will continue throughout the development of the Master Plan and into the commencement and completion of works.

Broader Engagement including Drop-in and Stakeholder Workshops:

The following engagement activities were conducted with Wee Waa Community:

- Initial Wee Waa Community Survey closed 15 July 2022 (21 responses);
- Wee Waa Chamber of Commerce 17 May 2023 and 19 July 2023 (12 in attendance);
- Site specific survey which closed 11 August 2023 (87 responses);
- Publish add in Courier for community meetings and survey and;
- Facebook and Radio posts throughout the survey timeline.

Page **7** of **35**

Samples of Council's Facebook Posts:



Page 8 of 35

Workshops:

Workshops were held with Wee Waa Chamber of Commerce meeting **Wednesday 19 July 2023 (12 members in attendance)**, and resulted in the following results:

Suggestions and Priorities	Votes For	Votes Against
Tourist Hub & Heritage Area	12	0
Community Multi-Purpose Centre that includes:	12	0
- Band Hall and Storage;		
 Space for Service NSW and Anglicare; 		
 Narrabri Shire representative; and 		
- Storage for WW Chamber's chairs and benches.		
CCTV Monitoring Room	4	8
Bus Terminal or Taxi Rank	1	11
Memorial wall against Church Street	12	0
"Return & Earn" out the back	3	4
Community Kiosk	12	0
Public Amenities (accessible from the street)	12	0
Move WW Community Arts & Cultural Centre	2	10 Abstained

Drop-in workshops were held for anyone to attend at the old NAB Building (75 Rose Street Wee Waa) on Wednesday **26 July 2023 (32 attendees):**

- Morning Session (6:30am-7:30am).
- Evening Session (6:30pm-7:30pm) and;
- Open for Walkthroughs all day.

A summary of all responses can be found at Appendix B.







Page **10** of **35**

Document Set ID: 2091594 Version: 7, Version Date: 05/09/2023



Samples of Community Feedback from Workshops:

Page **11** of **35**

2.3 Survey Results

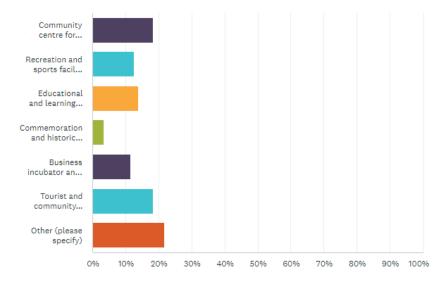
Wee Waa Community Survey Results – June/July 2022

In June 2022 and July 2022, Council undertook a survey targeted at the Wee Waa community (competed by 21 people) to better understand their initial thoughts about the development of old National Australia Bank building. This survey asked who the potential users would be; what gap this facility could fill; services that would use this site; additional features or equipment needed and additional suggestions. It provided insight into local issues and informed Council. Results of which can be found at Appendix D.

Wee Waa Site Specific Survey Results – July/August 2023

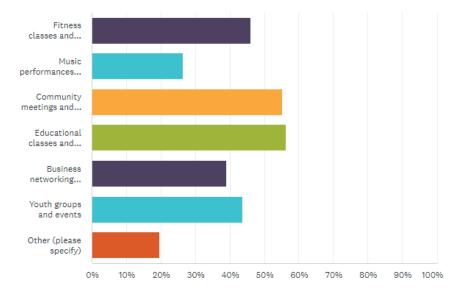
During July and August 2023, Council undertook a survey for Wee Waa CBD and Surrounds Masterplan **(87 people completed)** across the Wee Waa community. The survey was to gain feedback from residents, businesses, community organisations and other stakeholders; to gain their thoughts and wishes for the redevelopment of the Old NAB and understand the community's vision for Memory Grove and Dangar Park.

(1) Old NAB Building: Which of the following options would best serve the Community needs?



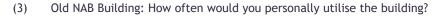
Other: (19 responses): 33% Community centre and tourist information centre; 10% Bank; 10% Relocate Arts and Cultural Centre; 16% Co-Working Space; 16% Youth Centre & learning hub; 5% Medical Centre; 5% Recreation and Sports facility and 5% Foodbank.

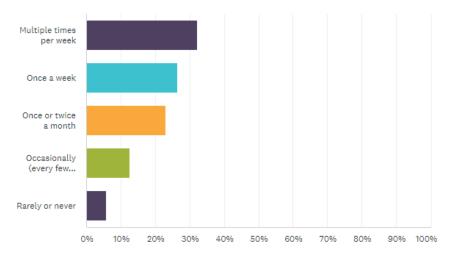
Document Set ID: 2091594 Version: 7, Version Date: 05/09/2023 Page 12 of 35



(2) Old NAB Building: What type of activities or programs would you like offered in the building?

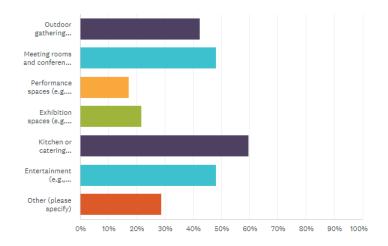
Other (17 responses: 18% bank; 5% arts and cultural centre; 30% tourist information centre; 5% council presence; 5% band room; 5% study hub; 5% craft shop; 12% multipurpose centre for Council staff, Services NSW, and access to computers; 5% Aboriginal Medical Centre; 5% none of the above and 5% blank.





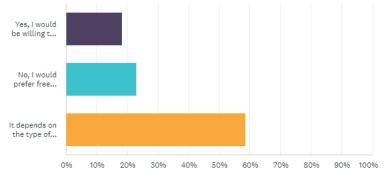
Document Set ID: 2091594 Version: 7, Version Date: 05/09/2023 Page 13 of 35

(4) Old NAB Building: Are there any specific amenities or features you would like incorporated to enhance its functionality?



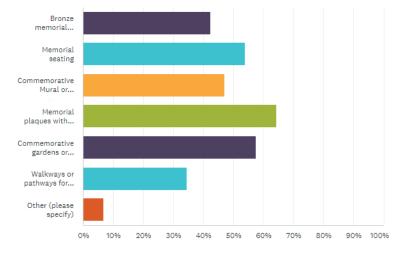
Other (25 responses): 8% bank; 32% public toilets and parents feeding room; 4% do not duplicate services already in town; 8% weights/gym; 12% tourist information centre; 4% foodbank; 4% Wi-Fi access; 8% rec centre with climbing wall and ping pong table; 4% storage rooms; 4% relocate Wee Waa Cultural and Arts Community Centre; 4% Health and Wellbeing space; 4% none of the above; 4% no and 4% what the community needs the most.

(5) .NAB Building: Would you be willing to pay a nominal fee or membership to access the building's services and activities?

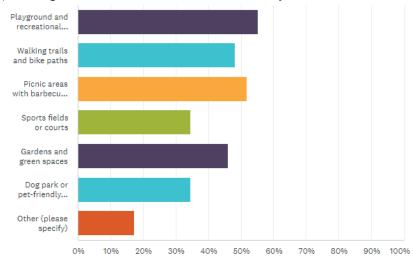


Document Set ID: 2091594 Version: 7, Version Date: 05/09/2023 Page 14 of 35

(6) War Memorial Grove: If the outdoor areas were to be developed into a War Memorial Area which elements, do you believe should be included?



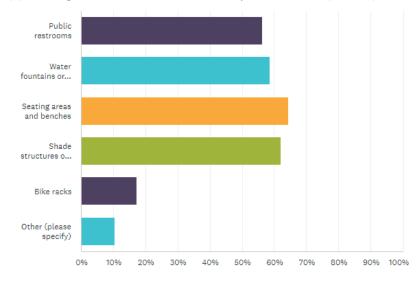
Other: (6 responses): 16% Plant more trees; 16% leave jacaranda trees alone; 16% elements that cannot be graffitied on; 33% unsure and 19 % other comments that cannot be disclosed.



(7) Dangar Park: Which additional features would you like to see?

Other: (15 responses): 20% Fence in existing playground; 20% bike pump track and skate park for younger children; 14% additional shade trees; 14% camping and caravan parking; 6% bigger wall for hitting tennis balls; and 26% no additional amenities required.

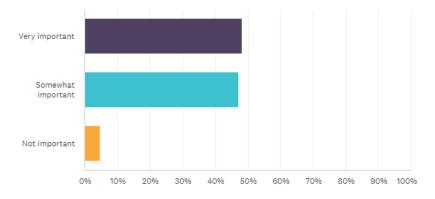
Page **15** of **35**



(8) Dangar Park: What amenities would you like to see? (select 3)

Other (9 responses): 33% nothing else needed; 11% shade trees; 22% fenced in park (unsafe near highway); 11% Information/historical board; and 11% water park and skate park.

(9) How important do you think it is for these projects to be environmentally sustainable?



Document Set ID: 2091594 Version: 7, Version Date: 05/09/2023 Page 16 of 35

- (10) Additional Suggestions and comments: (31 Reponses in total): Summary of additional comments can be found at Appendix A)
 - Old NAB: 13% Multipurpose Centre; 10% public toilets; 6% tourism hub; 6% bank; 3% radio station;
 - War Memorial Grove: 6% do not touch the jacaranda trees;
 - **Dangar Park:** 3% additional parklands and gardens; 3% fencing around children's park; 10% pump or BMX track, skate park and additional play equipment and;
 - General comments: 6% upgrading footpaths; 3% off leash dog park; 3% "return and earn"; 3% additional blue tree; 3% big cotton ball; 3% splash park; 3% walking track around the town and 16% no other comments.

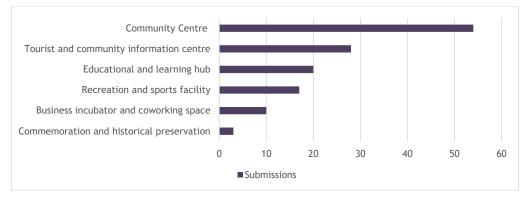
Document Set ID: 2091594 Version: 7, Version Date: 05/09/2023 Page 17 of 35

2.4 Stakeholder meetings and general engagement meeting results

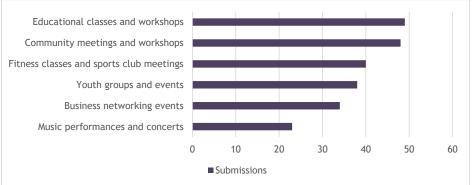
During July 2023, Council undertook specific stakeholder and general engagement sessions at Wee Waa. In total **44 people** engaged, and the summary is below: (for the complete list of submissions and ideas captured by these sessions, see Appendix B)

Council received **131 contributions** from the engagement, with all respondents living or working within Wee Waa. Below is a summary of all submissions received over the course of face-to-face workshops, surveys and individuals.



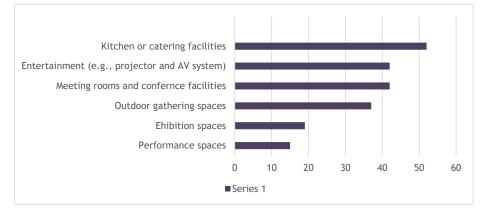


Old NAB Building activities:

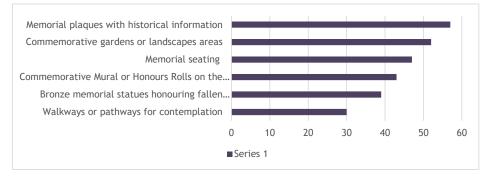


Document Set ID: 2091594 Version: 7, Version Date: 05/09/2023 Page 18 of 35

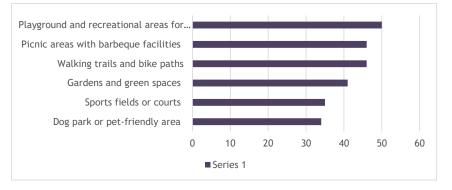
Old NAB Building additional amenities:



War Memorial Grove: If the outdoor areas were to be developed into a War Memorial Area:

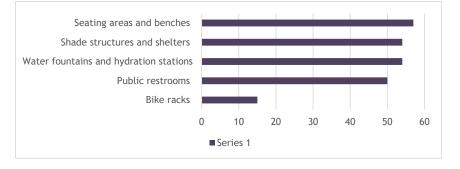


Dangar Park: Which of the following features would you like to see?



Page **19** of **35**

Dangar Park: What amenities would you like to see?



Document Set ID: 2091594 Version: 7, Version Date: 05/09/2023 Page **20** of **35**

Appendix A

(1) "Keep the two tennis courts in Alma Street as tennis courts and wreck them by making them into multifunction courts, Narrabri has 16 courts four Narrabri d so I on a pro Tata basis we are entitled to keep 2 dedicated tennis courts in Wee Waa. If due to gross stupidity you can't keep the old NAB bank building as a bank, then am happy to swap 105 Rose St for the NAB building and relocate the gym to the NAB bank building snd let a bank be set up at 105 Rose Street"

(2) "Other suggested uses for NAB eg Youth Centre & technology hub could be located in current Arts Centre building if it was to be relocated."

(3) "It would be nice for a safe skate park. Our town is lacking in activities for families with teenage children who can not afford to join sporting clubs and travel to other towns to play sport. If Wee Waa had a good skate park and a Bike pump track or BMX bike track, this would create a meeting place for all children and would be little to no cost to the family."

(4) "Main Street public toilets at NAB with baby change facilities. Dangar to be more of a parkland / gardens with combined bike/ walking path"

(5) "It's a proven fact that shade trees in a street/park environment sustaintially reduce the temperature at ground level, very important in our hot/dry climate. Additional hydration stations also required."

(6) "No"

(7) "Tourism hub"

(8) "Don't detract from the Namoi Echo Museum or the Community Arts centre. But provide a really good facility & it will be used."

(9) "We need better foot paths around town, and a foot path to the local cafes (Marinda Nursery)"

(10) "Park needs items for younger children like toddlers and good fencing around it"

(11) "Would use Old NAB building when needed, but would be nice to have Tourist Info area in centre of town to have visitors visit. Tourist info would be great to have in town, with info on area this would also benefit local businesses. Also having public toilets as there are none in main street - for easy access."

(12) "Swap current small gym opposite library for NAB Old building. Old NAB building becomes gym/recreation and Old gym becomes new financial hub. There are no banks in this town - sorely missed."

(13) "Accessible public toilets in main CBD, open to the public."

(14) "Sending letter with ideas"

(15) "Where will people park that want to utilize the Nab during work hours? Local business employees next door to the nab currently park out the back with limited spaces. A plan for shared parking needs top be put in place."

(16) "What about upgrading the paths we have to be safer. Most paths you wouldn't be able to push a wheelchair. We have a skatepark that kids cannot utilise. Perhaps a path to it?"

Page 21 of 35

(17) "Given the small block the old NAB building is on and the shared car park facilities out the back with neighbouring offices, consideratins needs to be given to available parking for whatever facilities go into the building."

(18) "Wee Waa has a great need for extra curricular activities for children and youth, if the NAB building could be used as a space for people to provide these services in an accessible area this would be great and it would also be great to see CUC North West's services extended to Wee Waa with some study areas made available."

(19) "Nope because this is clearly just a token gesture to make it look like Narrabri shire is actually doing thing for the wee Waa community when in fact this isn't for isn't about the community at all but about the "image" of Narrabri shire"

(20) "Please please can we get a off leash dog park somewhere in wee waa"

(21) "1. Recycle Station for Wee Waa - 2. Another blue tree - 3. Big Cotton Boll could be located near Namoi Cotton with large area for tourists to stop"

(22) "Staffing if any of these initiatives is important"

(23) "Skate Park needs to be relocated or updated. Upgrade lighting at both Dangar & Ludowici parks so families can use these facilities in the evenings for BBQ gatherings. Water Park. More secure fittings around the war memorial grove as the chains are not secure - a brick wall would be a suggestion similar to Narrabri's seating around the roundabouts."

(24) "Wee Waa needs a BANK"

(25) "The memorial Jacarandas are important to Wee Waa and should not be messed with"

(26) "What happened to the plan for a splash park for Wee Waa? A nice designated walking track would be lovely"

(27) "I'd like to lease the whole NAB building for running the local radio stationS (that's not a typo)"

(28) "We should be looking to use the NAB bank for services we currently don't have in Wee Waa"

(29) "We don't need the NAB to be another art gallery, wee waa already has an arts and cultural centre. The best use of space and to make the most of the NAB building would be to have it as a multi purpose centre"

- (30) "No"
- (31) "Leave the Jacaranda trees the way they are"

Page 22 of 35

Appendix B

Face to Face Engagement Submissions.

Date	Engagement Session	Area	Suggestions and Priorities	Alignment with CSP Theme
26/07/2023	NAB Open Day	Dangar Park	Footy Posts	Society
-, - ,		j.		
26/07/2023	NAB Open Day	Dangar Park	Touch and Footy Field	Society
26/07/2023	NAB Open Day	Dangar Park	Walking track for prams and bikes	Society
26/07/2023	NAB Open Day	Dangar Park	Meeting point for walkers to start exercising	Society
26/07/2023	NAB Open Day	Dangar Park	Keep grassed space and cricket pitch	Society
26/07/2023	NAB Open Day	Dangar Park	Concrete pathway to CBD via dump point for caravans	Society
26/07/2023	NAB Open Day	Dangar Park	"Pump Track"	Society
26/07/2023	NAB Open Day	Dangar Park	Generic playground equipment for young children	Society
26/07/2023	NAB Open Day	Dangar Park	Bike Park	Society
26/07/2023	NAB Open Day	Dangar Park	Playground similar to "Marsupial Park" Tamworth	Society
26/07/2023	NAB Open Day	Dangar Park	Rock wall	Society
26/07/2023	NAB Open Day	Dangar Park	Keep open space for cricket & footy	Society
26/07/2023	NAB Open Day	Dangar Park	Footy Posts	Society
26/07/2023	NAB Open Day	Dangar Park	Fix cricket pitch	Society
26/07/2023	NAB Open Day	Dangar Park	Cotton Lane Bypass so children from schools are safer	Society
26/07/2023	NAB Open Day	Dangar Park	NO dog parks	Society
26/07/2023	NAB Open Day	Dangar Park	Don't wreck it for cricket	Society
26/07/2023	NAB Open Day	Dangar Park	Keep open space	Environment
26/07/2023	NAB Open Day	Dangar Park	Resistance/outdoor gym equipment (also accessible for older residents)	Society
26/07/2023	NAB Open Day	Dangar Park	Community Garden	Society
26/07/2023	NAB Open Day	Dangar Park	"Rotary Park" fenced in off leash dog park & dog obstacle equipment	Society
26/07/2023	NAB Open Day	Dangar Park	Dog Park	Society
26/07/2023	NAB Open Day	Dangar Park	Fully fenced all the way around	Society
26/07/2023	NAB Open Day	Dangar Park	Bubbler/dog water needs to be working	Society
26/07/2023	NAB Open Day	Dangar Park	Path all the way around	Society
26/07/2023	NAB Open Day	Dangar Park	Security fence around play area	Society
26/07/2023	NAB Open Day	Dangar Park	Barbeques	Society
26/07/2023	NAB Open Day	Dangar Park	More lighting	Society
26/07/2023	NAB Open Day	Dangar Park	Drinking fountains	Society
26/07/2023	NAB Open Day	Dangar Park	Murals	Society
26/07/2023	NAB Open Day	Dangar Park	Additional tables and seating	Society
26/07/2023	NAB Open Day	Dangar Park	Gardens	Environment
26/07/2023	NAB Open Day	Dangar Park	Softball/Baseball field	Society
26/07/2023	NAB Open Day	Dangar Park	Skate Park & BMX Track	Society
26/07/2023	NAB Open Day	Dangar Park	Full-size Basketball & netball courts	Society

Page 23 of 35

	Engagement			Alignment with CSP
Date	Session	Area	Suggestions and Priorities	Theme
26/07/2023	NAB Open Day	Dangar Park	Replace trees	Society
26/07/2023	NAB Open Day	Dangar Park	Additional toilets	Society
26/07/2023	NAB Open Day	Dangar Park	Undercover's area around oval to be made bigger	Society
26/07/2023	NAB Open Day	Memorial Grove	Statues – poppies, soldiers and light horseman	Society
26/07/2023	NAB Open Day	Memorial Grove	Monument – stone or brass "Okinawa: GI flag raising	Society
26/07/2023	NAB Open Day	Memorial Grove	Memorial garden	Society
26/07/2023	NAB Open Day	Memorial Grove	Plaques of names – WWI, WWII, Korean, Vietnam and Middle East	Society
26/07/2023	NAB Open Day	Memorial Grove	First nations memorial	Society
26/07/2023	NAB Open Day	Memorial Grove	More flowers in garden	Environment
26/07/2023	NAB Open Day	Memorial Grove	Cannon	Society
26/07/2023	NAB Open Day	Memorial Grove	Murals with names of fallen soldiers	Society
26/07/2023	NAB Open Day	Memorial Grove	First nations memorial – similar to Goodooga	Society
19/07/2023	Business Chamber	Old NAB Building	Tourist Hub & Heritage area	Society
19/07/2023	Business Chamber	Old NAB Building	 Community Multi-Purpose Centre that includes: Band Hall and Storage; Space for Service NSW and Anglicare; Narrabri Shire representative; and Storage for WW Chamber's chairs and benches. 	Society
19/07/2023	Business Chamber	Old NAB Building	CCTV Room	Society
19/07/2023	Business Chamber	Old NAB Building	Bus Terminal or Taxi Rank	Society
19/07/2023	Business Chamber	Old NAB Building	Memorial wall against Church Street	Society
19/07/2023	Business Chamber	Old NAB Building	"Return & Earn" out the back	Economy
19/07/2023	Business Chamber	Old NAB Building	Community Kiosk	Society
19/07/2023	Business Chamber	Old NAB Building	Public amenities	Society
19/07/2023	Business Chamber	Old NAB Building	Move WW Community Arts & Cultural Centre	Society
26/07/2023	NAB Open Day	Old NAB Building	Public Amenities	Society
26/07/2023	NAB Open Day	Old NAB Building	Tourist Info	Economy
26/07/2023	NAB Open Day	Old NAB Building	Indoor Play area	Society
26/07/2023	NAB Open Day	Old NAB Building	Shire office rates	Society
26/07/2023	NAB Open Day	Old NAB Building	Show office (selling tickets only)	Economy
26/07/2023	NAB Open Day	Old NAB Building	Fundraising centre – cakes stalls – raffle tickets	Economy
26/07/2023	NAB Open Day	Old NAB Building	Tourist info window	Society
26/07/2023	NAB Open Day	Old NAB Building	Return & Earn out the back	Economy

Page **24** of **35**

Date	Engagement Session	Area	Suggestions and Priorities	Alignment with CSP Theme
26/07/2023	NAB Open Day	Old NAB Building	Shire office outpost 1 x week	Society
26/07/2023	NAB Open Day	Old NAB Building	Public toilets – playing stories of how cotton started	Society
26/07/2023	NAB Open Day	Old NAB Building	Multi-purpose centre – tourism, community kiosk, offices, band room/hall	Society
26/07/2023	NAB Open Day	Old NAB Building	Source of local maps and educational materials	Economy
26/07/2023	NAB Open Day	Old NAB Building	Something like the "Exchange" or info centres at Bourke & Louth	Society
26/07/2023	NAB Open Day	Old NAB Building	RMS centre, Shire office (1 x day a week) Building Society, definitely not an ARTS centre	Society
26/07/2023	NAB Open Day	Old NAB Building	Cultural history of Wee Waa	Society
26/07/2023	NAB Open Day	Old NAB Building	Sub-branch for Services NSW, Council, Medicare/Centrelink, NDCAS, Centacare	Society
26/07/2023	NAB Open Day	Old NAB Building	After school student study centre	Society
26/07/2023	NAB Open Day	Old NAB Building	Gym	Society
26/07/2023	NAB Open Day	Old NAB Building	Multi-purpose centre – Council Govt services, Public Toilet, Secure ATM – must retain heritage look	Society
26/07/2023	NAB Open Day	Old NAB Building	Shire office – dog regos, rates etc	Society
26/07/2023	NAB Open Day	Old NAB Building	Somewhere to pay rates	Society
26/07/2023	NAB Open Day	Old NAB Building	Tourist info centre, community centre for seniors and small youth	Economy
26/07/2023	NAB Open Day	Old NAB Building	Tourist info centre – start of cotton to today's progress	Economy
26/07/2023	NAB Open Day	Old NAB Building	Building need to have a Modern look	Environment
26/07/2023	NAB Open Day	Old NAB Building	Needs to be a "bank" nothing else	Economy
26/07/2023	NAB Open Day	Old NAB Building	Needs to be reflective and mindful of other community spaces already in town.	Society
26/07/2023	NAB Open Day	Old NAB Building	Education classes/space	Society
26/07/2023	NAB Open Day	Old NAB Building	Art classes	Society
26/07/2023	NAB Open Day	Old NAB Building	Gym/recreation hub	Society
26/07/2023	NAB Open Day	Old NAB Building	Relocate Administration building to Wee Waa NAB from Narrabri. All Directors will experience Wee Waa	Civic Leadership
26/07/2023	NAB Open Day	Old NAB Building	Bendigo Bank	Economy
26/07/2023	NAB Open Day	Old NAB Building	Wee Waa Community Band – storage and practice area	Society
26/07/2023	NAB Open Day	Old NAB Building	Neutral place to hold meetings (not pub or club)	Society
26/07/2023	NAB Open Day	Old NAB Building	Visiting service providers i.e.; accountants, insurance brokers, ag consultants	Society
26/07/2023	NAB Open Day	Old NAB Building	Social clubs, games night such as bingo, board games or cards (away from gambling and alcohol)	Society
26/07/2023	NAB Open Day	Old NAB Building	Health checks and information days	Society
26/07/2023	NAB Open Day	Old NAB Building	Technology support	Society

Page **25** of **35**

Date	Engagement Session	Area	Suggestions and Priorities	Alignment with CSP Theme
26/07/2023	NAB Open Day	Old NAB Building	Tourist information centre	Society
26/07/2023	NAB Open Day	Old NAB Building	Adult education training – computer skills for older generation	Society
26/07/2023	NAB Open Day	Old NAB Building	Local/social meeting centre	Society
26/07/2023	NAB Open Day	Old NAB Building	Community Noticeboard	Society
26/07/2023	NAB Open Day	Old NAB Building	Swap 105 Rose Street for the NAB Building so 105 Rose Street can be the bank and NAB can be the Gym	Society

The above list does not include four (4) submissions that were deemed insincere and incentive.

Document Set ID: 2091594 Version: 7, Version Date: 05/09/2023 Page **26** of **35**

Appendix C

Additional suggestions for Council to consider and advocate for.

Old NAB Building:

- Doctor's
- Functioning hospital
- Teachers and childcare workers
- More access to Government Services e.g. Services NSW, Council
- Council presence to pay rates, dog registrations and ask questions
- Technology Hub and Wi-Fi accessibility
- Aboriginal Medical Centre
- Public toilets and parents' room
- Storage Rooms
- Extra-curricular activities for children and youth
- Community Noticeboard

War Memorial Grove:

- First Nations memorial
- Leave the Jacarandas
- Plant more trees
- Secure chains around the memorial grove
- Add a brick/cement seating around the corners similar to Narrabri

Dangar Park:

- Fence in existing playground safety concerns as it is so close to Highway
- More shade trees
- Caravan parking and dump point
- Play equipment for 0-5 years with bright colours and "Softfall" (refer to Marsupial Park Tamworth)
- Skate Park for younger children 0 -12 years
- Information board of local area, tourist attractions and historical facts
- Water park
- Bike track or Pump track
- Footpath around the park and leading to the CBD

General:

- Better roads and footpaths
- Off leash dog park
- Recycle station "Return and Earn"
- Another "Blue" tree
- Big Cotton Ball located near Namoi Cotton
- Update lighting at Dangar and Ludowici parks
- Designated walking track around Wee Waa

Page 27 of 35

Appendix D

De-identified results of the Survey undertaken in June-July 2022:

Respondent	What local groups would be potential users of this facility?	What gap can this facility fill within the community?	What services could this facility be used to provide?	What features or equipment does the facility need to ensure maximum usage by the community?		Thank you for your time. Please add any other feedback here.
1	Open-Ended Response	Open-Ended Response	Open-Ended Response	Open-Ended Response	Open-Ended Response	Open-Ended Response
2	Wee Waa Community Band	An activity open to the public of all ages.	Community Band for public to sit & listen to & everyone stopping or passing by can enjoy. Also music lessons.	Seating for community.	Bank	Refer to the maestro who currently leads & teaches students of all ages from the community. This would give them a base for all their community events like Anzac Day, Christmas Parades & other special days.
3	The only group that is a necessity that I can think of is a doctors surgery where there is a full time doctor that visits the wee waa hospital	There is an urgent need for a full time doctor as people have to go to Narrabri to go to doctor after Thursday and have to go to Narrabri hospital as there is not a doctor who visits the hospital in wee waa	As a doctors surgery	The building would have to be fitted for a surgery	No I don't	
4	All community membets	Local vmo that can service the wee waa health service facility	Health services	Health service facilities	No	
5	Medical centre	Could attract a VMO at the hospital	A dentist, doctors ect it is wheel chair friendly and will be suitable for the elderly	Medical equipment	Мо	Your welcome
6	Wee Waa Community Band Any group wishing to conduct a meeting in a venue neutral to a school or away from alcohol sales. Currently the only venues are the bowling club or pub. Any local Yoga practitioners?	The community band started in 2018 and initially had 30 members unfortunately covid restrictions over 2020 and 2021 saw the number of members fall to a current 14 members. The band has had three homes since 2018 and currently rent space at the Wee Waa Presbyterian Church. We are a not for profit organisation and only charge a membership fee to assist with costs. The band would use the main part of the building for weekly rehearsals and as a space to conduct music lessons for students after school. A total of 3 to 4 times a week. The use of the large storeroom would be great for storage of our instruments, chairs, music stands and two filing cabinets of music. We would be very happy to share this space with other groups.	Visiting medical services not currently able to access the medical centre. Visiting professional people who need a quiet place to interview clients	Obviously the bank counters need removing and the two offices need developing so they can be used by visiting professionals. I assume the building has cooling and heating. The band has 30 chairs that could be used for meetings however the provision of some chairs and portable tables would assist if the building is used for meetings etc.	The office rooms could easily be made available for visiting mental health practitioners to use for client meetings. Councillors such as the Anglicare ones have had difficulty in the past finding a venue for client meetings. As past principal of the Public School I know from experience that the schools are not always the best venue for student well-being activities. This building could be used by a number of mental health organisations periodically to facilitate their activities. Additionally there are a number of small businesses in Wee Waa who have had the need for a "pop up" venue from time to time eg flower sellers on Mother's Day and photographers for Santa photos.	I am sure once this building is accessible as a community centre there will be other groups who will access it on a weekly basis. Maybe music teachers from Narrabri who once came weekly to Wee Waa will begin conducting lessons again? Wee Waa had a martial arts group that stopped several years ago when the teacher of the group died. This venue could be used for that pursuit as well. Schools could make use of it for displays during education week! The show committee always have a pop up venue for the week before the show and could use the space. Perhaps the Rotary club might hold an annual book fair like that conducted in Narrabri in the space. Thank you for allowing me to have some input.
7	Youth training centre to help train local youth and get them employment ready.	Youth unemployment	Teach and training, give the youth a future by getting them ready for life and employment	Computers and training facilities	Local centre for payment services to service NSW - Medicare etc	
8	Doctor's surgery for a new doctor to service the hospital	It would be of great advantage to the whole community and district not having a full time doctor	Health	The Doctor would probably equip the building		
9	Doctors	Full time doctors	Medical	Has it - disability access	Bank	
10	All people from this area and surrounding areas	A medical centre, we are in need of another dr or two	Medical centre, could potentially bring a visiting medical officer to the town, this would greatly improve services for the town and surrounding areas	It already has automatic doors and ramp for the elderly and disabled	Medical centre	
11			A shop similar to reject crazy Sam's as this town as nothing like that since iga closed their store that used to sell items			

Page **28** of **35**

Respondent	What local groups would be potential users of this facility?	What gap can this facility fill within the community?	What services could this facility be used to provide?	What features or equipment does the facility need to ensure maximum usage by the community?	Do you have any other suggestions the use of this building?
12	Community Services Groups. General local information support Service. Out of town support services	All round assistance and direction for the elderly and new comers to town. Other health services such as Mental Health Services, New Mother Groups. Mens Health, training organisations, Disability support groups.	Same as mentioned above. A service that people can just sit and chat and discuss concerns, maybe referred to other support services.	Local knowledge. Friendly face . Brochures Computers, printers, internet.	A general meeting place for everyone
13	The whole town	Bringing more people in to the street	Medical centre doctor surgery		Doctors surgery or add a dentist or other medical purposes for the peo- that can't get out of town
14	Youth groups Community Band Visiting health providers	Community business hub ie short term office and meeting areas	Local meeting room for organisation as an alternative of using hotel or bowling club	Large and small rooms Video conferencing equipment	
15	Medical Practioner	Has access for people with disabilities	Medical & servicing of a Dr to hispital	It has most facilities as has walkway & electric doors.	No
16	Doctors office	We need a VMO at the local hospital	It will have wheelchair access	A doctor	Another doctor
17	Medical centre	It has wheel chair access for our disabled in our town the Current medical Center wheelchairs need helps to get in	All medical things	Not to much the automatic doors are a big help	No
18	The local community need a good medical centre equip for enough people.		A medical centre as it already has wheelchair access		
19	Medical/ Doctors that's prepared to be VMO to the local hospital. The hospital is in crisis with the lac of medical support !!	Linking the community back to the hospital !	Medical !!! Keeping our Drs and loved ones in our community on a continuing roster !! le never here on weekends to support the hospital and community when in an emergency.		2nd medical surgery that will service town 24/7
20	Youth	Youth centre	Headspace/ counseling Health talks (including dangers of alcohol, drugs, smoking etc) Exercise/ games eg. Table tennis, quoits, air hockey etc Computers / gaming / internet ?tools - basic skills; make toys or furniture	Lounges Small kitchen or kettle/ urn + fridge + microwave Tv, gaming console Table tennis, pool or air hockey table Fold up tables, stackable chairs Speakers for music ? Musical Instruments	Νο
21	Aboriginal groups and environmental/land care/ agriculture events	How wonderful to have a seed bank of indigenous seeds and plants, for display, for keeping, to inspire youth, and also provide venue for any ag groups and associated functions	Display, education, function space, bush tucker awareness, diversity of indigenous stocks	Upgrade	Commercial use such as art displ again, favour indigenous interests. Yo need inspiration
22	Historical Society, Education groups such as community college and TAFE	Meeting area for comminity groups or for special functions	Keep safe to house historical societies fragile historial papers to protect from fire and water damage	Keep safe to house historical documents	Visiting organisations or groups such community college running educatio Wee Waa or even TAFE

ns for	Thank you for your time. Please add any other feedback here.
ne.	
r and eople	The building would be good for this purpose because it has wheel chair access.
	This would be great for our town
the the	
plays, Youth	
ich as ion in	

Appendix E

Copies of letters submitted to Council for consideration:

Wee Waa Community Arts & Cultural Centre Incorporated



Street Address: 22 George Street, Wee Waa NSW 2388 Postal Address: PO Box 170, Wee Waa NSW 2388 Email: <u>weewaaartsandculturalcentre@gmail.com</u>

RE: EOI to occupy/use the NAB Building in Rose Street Wee Waa

To Whom it May Concern

The Wee Waa Community Arts & Cultural Centre would like to express their interest in relocating to the NAB Building in Rose Street.

We currently provide a gallery, workshop and office spaces however due to the phenomenal success of the WWCACC, we are quickly out growing our current premises at 22 George Street. Since the doors opened in March 2022 we have had over 1000 visitors through the center.

We believe the NAB building would provide a better space for us to grow and believe that we could accommodate the use of the NAB building for other activities such as a community event space, as proposed by Narrabri Shire Council and Wee Waa Community. By locating in a more central space such as the main street we would be bringing people into the main street who would potentially then visit other shops.

In addition relocating to the NAB building would provide a safer environment for our coordinator who often is alone in the center which has poor outside visibility.

Kind Regards Gerda Vogel Acting President WWCACC

Page 30 of 35

Document Set ID: 2091594 Version: 7, Version Date: 05/09/2023 To Narrabri Shire Council

28/07/2023

After engaging with members of the council and other locals today at the old NAB bank about the development of a Master plans for the NAB building, and Dangar Park etc. I feel that after walking through the building I could envision a shared urban space which would benefit both the community and visitors to our community it would play a significant role in the social life, health and psychological life for people of Wee Waa and the surrounding outer towns of the Narrabri shire. I feel with minor adjustments eg. taking out the front desk opening up this main area, but leaving the offices and modernizing it with an urban vibe much like the (Exchange Narrabri) we could provide opportunities for residents and visitors to interact and communicate together. With opportunity of providing a vibrant community space where you immediately feel welcome and connected to the community to have coworking desks, somewhere 'work from homers', freelancers, UNI students, community sporting groups, remote workers or even local small businesses are able to book a booth/room for a small fee for the occasional times needed. A space that would appeal to a diverse social age group who don't always need to have full time rental premises, or that do not want to travel to Narrabri to access such a space. Maybe even a lounging area to recharge the batteries with access to Wi-Fi or just to relax and take in the warmth and comfort of the indoor space.

The \$2.5million should be able to go a long way in achieving this aspect and I hope this money is not wasted on the planning process, which sometimes can happen. I feel there is things that could start happening very soon, being able to access while maybe planning for an extension out the back, be it a community small hall/play center/outdoor entertaining area? which this could all be accessed with a walk through from front of building to back past the toilet's kitchen area?

With the space created in the front it could easily incorporate a mini visitor's Centre feel, that is open and inviting for visitors to relax and unwind while they explore with self-help our regional cotton industry information around the walls or to access educational visual local information, regional attractions and self-help assistance where to find local Cotton Gins, Art gallery, library, showground, coffee shops, nature walks, birdwatching paths, bore baths etc. If set up correctly this all could work without constant personal employment or volunteer input. The use and demand of this space could then either grow which ever direction the community wishes to take it.

Of uttermost importance we need a safe zone to change or feed our babies/young children, an area for parents/grandparents/visitors to feel comfortable with using. This is very much a necessity in our community and the shire in general, what better place then the old NAB building, the toilet facilities are already there.

The idea put forward for Dangar Park to have a safe walking path/track around it, for walking groups, mothers with young children and prams, older people and people with disabilities to be able to access this would promote health and wellbeing in our community which is very needful, as sadly Wee Waa does not have this basic luxury as most of our foot paths around Wee Waa are non-existent and the ones we do have are in disrepair and can be a real safety hazard at best of times. I feel this is a very urgent decision that Council should act on in the next 4 months for Wee Waa. They should not wait for future Grants or saying this is a 10-year project, it needs to be a priority for Council as is the NAB building. Wee Waa needs an area like Danger Park. With its Dump Point for caravans, this area could be better utilized by becoming more caravan friendly and with the close proximity to main street would benefit the town greatly. They would also benefit with a walking track around the park and also a small enclosed dog run would be a good addition too.

Document Set ID: 2091594 Version: 7, Version Date: 05/09/2023 Page 31 of 35

To Narrabri Shire Council

27/07/2023

After engaging with members of the council and other locals today at the old NAB bank about the development of a Master plans for the NAB building, and Dangar Park etc. I feel that after walking through the building I could envision a shared urban space which would benefit both the community and visitors to our community it would a play a significant role in the social life, health and psychological life for people of Wee Waa and the surrounding outer towns of the Narrabri shire. I feel with minor adjustments eg. taking out the front desk opening up this main area, but leaving the offices and modernizing it with an urban vibe much like the (Exchange Narrabri) we could provide opportunities for residents and visitors to interact and communicate together. With opportunity of providing a vibrant community space where you immediately feel welcome and connected to the community to have coworking desks, somewhere 'work from homers', freelancers, UNI students, remote workers or even local small businesses are able to book a booth/room for a small fee for the occasional times needed. A space that would appeal to a diverse social age group who don't always need to have full time rental premises, or that do not want to travel to Narrabri to access such a space. Maybe even a lounging area to recharge the batteries with access to Wi-Fi or just to relax and take in the warmth and comfort of the indoor space.

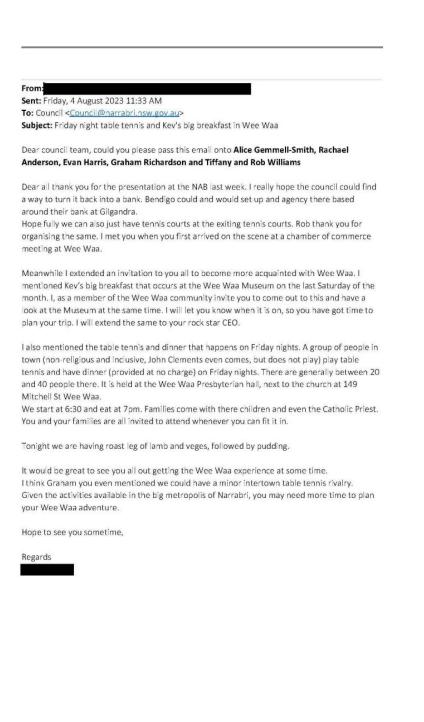
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Document Set ID: 2091594 Version: 7, Version Date: 05/09/2023 Page 32 of 35



Page 33 of 35

Document Set ID: 2091594 Version: 7, Version Date: 05/09/2023 From: Sent: To: Subject: Wee Waa Chamber of Commerce <weewaachamberofcommerce@gmail.com> Tuesday, 5 September 2023 3:00 PM Alice Gemmell-Smith; Council Former NAB Building, Wee Waa

Hi Alice

Chamber would like to provide the following comments with regard to the future use of the former NAB Building in Wee Waa.

Firstly, we would like it noted that we are still of the firm view that what the Wee Waa community needs most is a bank, and the business community and individuals continue to be significantly inconvenienced on a daily basis, without this basic service.

While ever that is not an option, however, our preferred option is that the building be utilised as a combined staffed Tourism and relocated Community Arts & Cultural Centre, including a street-facing community kiosk and public amenities, and storage space at the rear, **provided that** the following can be accommodated at the location currently used by the Wee Waa Community Arts & Cultural Centre in George Street, which is also owned by Council:-

 a community multi-purpose centre to include space for businesses and groups to hold meetings, conferences, workshops & training, and space for visiting Government services, all with the appropriate technology in place
 if possible, a room suitable for fitness classes, youth activities and music practice.

In the event that it is not possible to accommodate options 1. and 2. above at the George Street premises, we would be supportive of those two options, plus a Tourism Hub, kiosk, amenities and storage space being located in the NAB building.

1

We thank you for the opportunity to provide our feedback. I apologise for the delay - I have been dealing with a family medical emergency for the past couple of weeks.

Thank you & regards Sonia Fogarty - Secretary <u>Wee Waa Chamber of Commerce Inc</u> (INC2200520) PO Box 412 Wee Waa NSW 2388

Page **34** of **35**

Document Set ID: 2091594 Version: 7, Version Date: 05/09/2023 [This page is intentionally left blank]

Document Set ID: 2091594 Version: 7, Version Date: 05/09/2023 Page **35** of **35**

Narrabri Shire Crime Prevention Plan 2024 – 2028





Centre for Rural Criminology

Acknowledgements

The research team would like to acknowledge the contributions of the Narrabri Shire Council. In particular, we greatly appreciate the support and insight provided by those who took the time to participate in this research. Your contributions have been pivotal to the depth and quality of this study. We would also like to acknowledge those key community stakeholders and groups whose participation in this research provided important and unique insight into matters of crime prevention. Your participation has significantly enriched our understanding of crime and its prevention in the Shire. Special recognition is due to the Narrabri Crime Prevention Committee and the Oxley Police District. Their expert advice and detailed knowledge have been instrumental in guiding this Plan. Lastly and most importantly, we would like to thank the people of Narrabri Shire for lending their voice to this research. Your perspectives have been the cornerstone of our community-focused approach to crime prevention.

Photos by Abs-Al-oot Horizons Photography

Research Team

Dr Kyle Mulrooney Dr Tarah Hodgkinson Dr Alistair Harkness

With research assistance from

Dr Jacques Mellberg Mr Matthew Box Ms Niamh Harte

rucrim@une.edu.au (02) 6773 1940

Elm Avenue, Armidale NSW 2350



Centre for Rural Criminology



Narrabri Shire Crime Prevention Plan: 2024-2028

January 2024

Contents

2
5
6
7
9
17
25
41

4



Introduction

In 2023, the Narrabri Shire Council engaged the Centre for Rural Criminology at the University of New England to develop an evidence-based crime prevention plan.

The Narrabri Shire Crime Prevention Plan 2024-2028 is the product of extensive research on crime and crime prevention in the Shire, drawing on varied research methodologies.

This Plan was created in consultation with the Oxley Police District, the Narrabri Shire Crime Prevention Committee and key community agencies, organisations and service providers. Most importantly, the Plan is the product of extensive community consultation and input.

Drawing on this engagement, along with the data and evidence collected through the research process, the Plan provides the Shire with an in-depth understanding of crime and crime prevention and an evidence-informed Action Plan to address crime within the Narrabri Shire Local government area.

Narrabri Shire Crime Prevention Plan 2024 - 2028

Research Team



Dr Kyle Mulrooney



Dr Tarah Hodgkinson



Dr Alistair Harkness

Contact

www.une.edu.au/about-une/faculty-of-humanities-arts-social-sciencesand-education/hass/humanities-arts-and-social-sciences-research/ centre-for-rural-criminology



rucrim@une.edu.au (02) 6773 1940

Elm Avenue, Armidale NSW 2350



6



Methodology

The following is a brief description of the multiple methodologies used to understand crime in the Shire and identify local concerns and opportunities for improved community safety. The evidence gathered throughout this research process has been used to inform the Narrabri Shire Crime Prevention Plan 2024-2028.

Literature review

Exploration and analysis of the leading crime prevention literature nationally/internationally to identify best practice and evidence based interventions.

Statistical analysis

Analysis of secondary crime statistics (i.e. ABS; BOCSAR) to develop a community and crime profile of the Shire.

Semi-structured interviews

Interviews to understand the roles and views of key stakeholders involved in crime prevention in the Shire:

- One-on-one semi-structured interviews with external stakeholders (e.g. community leaders; key organisations etc.)
- One-on-one semi-structured interviews with internal stakeholders (i.e. Council staff; Counsellors etc.)
- Group interview with Narrabri Shire Council and Community representatives
- Group interview with Narrabri Shire Crime
 Prevention Committee

Focus groups

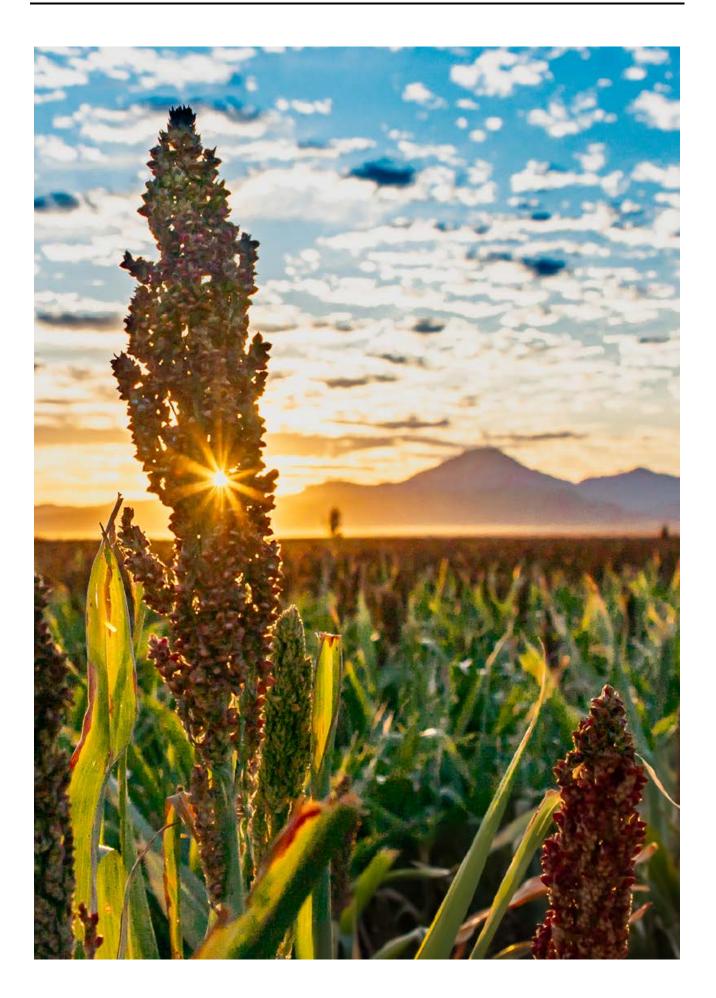
Two community focus groups to understand community sentiment toward relevant crime and crime prevention issues across the Shire.

Community survey

Community attitude survey to measure community sentiment toward key relevant issues across the Shire, including victimisation and community involvement.

Social media analysis

A 'netnography' of Facebook groups and other forums examining public opinion and community perspectives around crime in the Shire.





Crime Prevention: From global to local

The following legislation, policy and regulatory documents provide the Narrabri Shire Crime Prevention Plan with context and guidance and help us to situate the Plan within the broader context of crime prevention, which is a shared responsibility.

International

United Nations (UN) 2030 Agenda for Sustainable Development

The <u>UN 2030 Agenda for Sustainable</u> <u>Development</u> is a global framework aimed at ending poverty, protecting the planet and ensuring prosperity and peace. <u>According to</u> the UN:

"The 2030 Agenda for Sustainable Development, adopted by all United Nations Member States in 2015, provides a shared blueprint for peace and prosperity for people and the planet, now and into the future. At its heart are the 17 Sustainable Development Goals (SDGs), which are an urgent call for action by

Relevant Strategies / Actions / Information

The <u>United Nations Office on Drugs and</u> <u>Crime (UNODC)</u> has linked the majority of the 17 Sustainable Development Goals to crime prevention and criminal justice:

Goal 1: End poverty in all its forms everywhere

- · Corruption and poverty
- Violence and poverty

Goal 3: Ensure healthy lives and promote well-being for all at all ages

· Access to health care in prisons

Goal 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

· Access to education in prisons

all countries - developed and developing in a global partnership. They recognize that ending poverty and other deprivations must go hand-in-hand with strategies that improve health and education, reduce inequality and spur economic growth – all while tackling climate change and working to preserve our oceans and forests."

Central to the agenda are the 17 Sustainable Development Goals (SDGs) which address key global challenges like health, education, inequality, economic growth, climate change, peace and justice.

Goal 5: Achieve gender equality and empower all women and girls

- · Corruption and gender
- · Gender and the criminal justice system
- · Measures to prevent violence against women
- · Human rights and counter-terrorism
- The rights of smuggled migrants and victims of human trafficking
- · The question of cyberbullying

Goal 6: Ensure availability and sustainable management of water and sanitation for all

· Impact of corruption on human rights

Crime Prevention: From Global to Local

Goal 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

- Corruption and sustainable development
- The impact of corruption on human rights
- Rehabilitation of prisoners

Goal 9: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

• The role of the media in the fight against corruption

Goal 10: Reduce inequality within and among countries

- $\cdot\;$ The impact of corruption on human rights
- Human rights and counter-terrorism

Goal 11: Make cities and human settlements inclusive, safe, resilient and sustainable

- · Protection of nuclear materials
- · Trafficking in cultural property
- · Wildlife and forestry crime
- · Money-laundering and organized crime
- · Armed conflict and small arms proliferation
- · Armed violence and security
- · Arms embargoes
- · Corruption and firearms flows
- The role of the media in the fight against corruption
- · Diversion of arms
- Civil society participation and oversight of firearms control
- Destruction of confiscated and seized firearms
- Investigation and prosecution of firearmsrelated crimes The rights of smuggled migrants and victims of human trafficking
- Violence against smuggled migrants
- Measures to criminalize smuggling of migrants and trafficking in persons
- The role of organized criminal groups in the smuggling of migrants
- · Online sexual exploitation of children
- · The use of the Internet for terrorist purposes

- Prevention of cybercrime and other illicit uses of the Internet
- The question of cyberbullying
- $\cdot\,$ Cyber-enabled financial crimes
- $\cdot\,$ Hacking and national security
- Hate speech and terrorism
- Human rights and counter-terrorism
- · Protection of nuclear materials
- · Online recruitment of foreign terrorist fighters
- · Countering violent extremism
- · The right to privacy and counter-terrorism
- Financing of terrorism
- Protection of victims of terrorism
- · Prosecution of terrorism-related cases
- Investigation and prosecution of firearmsrelated crimes
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Goal 14: Conserve and sustainably use the oceans, seas and marine resources for sustainable development

· Protection of nuclear materials

Goal 15: Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification and halt and reverse land degradation and halt biodiversity loss

- Wildlife and forestry crime
- Protection of nuclear materials

Goal 16: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

- Bribery in law enforcement agencies
- The role of civil society (or the participation of society) in countering corruption
- · Corruption and sustainable development
- · The impact of corruption on human rights



- · Corruption in sporting events
- · Protection of whistle-blowers
- · Access to information and corruption
- $\cdot \,$ Corruption in the private sector
- $\cdot \;$ Corruption and gender
- · Corruption and poverty
- $\cdot \,$ Violence against children
- $\cdot \,$ Violence and poverty
- $\cdot\;$ Discrimination in the criminal justice system
- $\cdot\,$ Relations between police and young people
- · Access to health care in prisons
- · Access to education in prisons
- · Rehabilitation of prisoners
- $\cdot \,$ Alternatives to imprisonment
- $\cdot \,$ Gender and the criminal justice system
- $\cdot \;$ Measures to prevent violence against women
- Access to legal aid and pretrial detention
- $\cdot \;$ New and emerging forms of organized crime
- Assistance to victims and protection of witnesses of organized crime
- Organized crime and terrorism
- International cooperation in the fight against organized crime
- · Trafficking in cultural property
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Source: UNODC. (2023, November 12). Crime prevention, criminal justice, the rule of law and the Sustainable Development Goals.

Crime Prevention: From Global to Local

International

United Nations (UN) Guidelines for the Prevention of Crime

The UN outlines standards for crime prevention and criminal justice strategies. According to the United Nations Office on Drugs and Crime:

"The UN standards and norms on crime prevention and criminal justice are authoritative normative instruments. While lacking direct legal binding force, these normative instruments reflect important political commitments made by States. This means that States are bound in a common aspiration to uphold minimum standards and enact certain safeguards. The consequence for breaches of these standards is a loss of standing and reputation at the international level."

In Australia, all levels of government develop crime prevention frameworks guided by the UN Guidelines for the Prevention of Crime.

Relevant Strategies / Actions / Information

The 2002 UN Guidelines for the Prevention of Crime outline eight principles on which prevention should be based:

- Government leadership: at all levels to create and maintain an institutional framework for effective crime prevention
- Socio-economic development and inclusion: integration of crime prevention into relevant social and economic policies, focus on integration of at-risk communities, children, families and youth
- Cooperation and partnerships: between government organisations, civil society, business sector

- Sustainability and accountability: adequate funding to establish and sustain programs and evaluation and clear accountability for funding
- Use of a knowledge base: using evidence of proven practices as the basis for policies and programs
- Human rights/rule of law/culture of lawfulness: respect for human rights and promotion of a culture of lawfulness.
- Interdependency: take account of links between local crime problems and international organised crime
- Differentiation: respecting different needs of men and women and vulnerable members of society

Source: UN Economic and Social Council (ECOSOC), UN Economic and Social Council Resolution 2002/13: Action to Promote Effective Crime Prevention , 24 July 2002, E/RES/2002/13.



Federal

National Crime Prevention Framework

The Australian Institute of Criminology prepared the National Crime Prevention Framework on behalf of the Australian and New Zealand Crime Prevention Senior Officers' Group (ANSCP SOG)

As stated in the <u>National Crime Prevention</u> Framework:

"The Australian and New Zealand Crime Prevention Senior Officers' Group (ANZCP SOG) provides a national forum for senior crime prevention staff from each State and Territory as well as Commonwealth and New Zealand government to exchange and share information about crime prevention practices. The ANZCP SOG aims to:

- Support strategic thinking and policy development on crime prevention issues;
- · Promote inter-jurisdictional collaboration;
- Promote and encourage strategic research in crime prevention; and
- Share information on matters to be discussed at relevant ministerial and senior officer forums.

The Australian Institute of Criminology is Australia's national research and knowledge centre on crime and justice. It seeks to promote justice and reduce crime by undertaking and communicating evidence-based research to inform policy and practice."

Relevant Strategies / Actions / Information

The National Crime Prevention Framework is guided by the principles for crime prevention outlined by the UN, while making important extensions and adaptations to ensure that crime prevention strategies are appropriate for the Australian context.

The National Crime Prevention Framework outlines the requirements for effective crime prevention:

"Promising programs are those that adhere to principles of good practice, are based on sound crime prevention theory and are targeted at the causes of crime. They may have already shown some evidence of success but are not yet evaluated or, where they have been evaluated, the evidence regarding their effectiveness is not yet clear.

Effective crime prevention requires careful consideration of the evidence base with regard to identifying possible interventions, the circumstances in which these interventions will be delivered and how they will be adapted to suit local conditions. It also requires an understanding of what needs to be done and the factors that are integral to successful implementation. Initiatives should be supported on the basis that they are shown to target factors known to influence crime, are consistent with proven or promising practice and adhere to best practice in implementation."

Source: Australian Government. 2012. National Crime Prevention Framework. Special reports. Canberra: Australian Institute of Criminology.

Crime Prevention: From Global to Local

State

NSW Government Crime Prevention Plan 2021

The <u>NSW Government's Department of</u> <u>Communities and Justice</u> provides evidencebased strategies for the prevention of crime for businesses, community leaders, individuals, government agencies and local Councils.

"Crime Prevention Programs (CPP), Department of Communities and Justice, leads

Relevant Strategies / Actions / Information

the development of evidence-based policies and programs to prevent crime and reduce re-offending in NSW. CPP works in close collaboration with communities, government agencies, business and other service providers. CPP's programs are implemented through targeted measures, with an emphasis on the criminal justice system."

In the <u>NSW 2021: a Plan to make NSW</u> <u>number one</u>, the NSW Government makes a commitment to maintain a strong focus on frontline policing and target crime hotspots and repeat offenders to reduce the level of crime in NSW. It was also a focus to provide communities with more ways to be involved in local crime prevention activities to improve safety and security in the neighbourhoods.

- Prevent and reduce the level of crime
- · Prevent and reduce the level of re-offending
- Improve community confidence in the justice system

Sources: NSW Government. (2023, November 13). Crime Prevention Programs (CPP), NSW Government. 2011. NSW 2021 A Plan to Make NSW Number One. Department of Premier and Cabinet.





State

NSW Police Force Crime Prevention Strategy 2015 - 2017

The mission of the NSW Police Force, as set out in the <u>Police Act 1990</u>, is to work with the community to reduce violence, crime and fear.

The NSW Police Force aims to protect the community and property by:

- · preventing, detecting and investigating crime
- $\cdot \,$ monitoring and promoting road safety
- \cdot maintaining social order
- performing and coordinating emergency and rescue operations

Relevant Strategies / Actions / Information

The NSW Police Force Crime Prevention Strategy states the following:

Crime prevention requires understanding and responding to both cause and the crime. Crime prevention is achieved when:

- Police respond to a crime issue before it becomes a significant crime problem and reduce the need to repeatedly respond to similar incidents
- Police and communities work together with other partners to understand the problem and implement local solutions
- Intervention occurs which prevents or reduces crime that may have occurred if that intervention did not take place

Source: NSW Police Force. (2017). NSW Police Force Crime Prevention Strategy 2015-2017.

State

The Children (Protection and Parental Responsibility) Act 1997 (the Act)

The <u>Children (Protection and Parental</u> <u>Responsibility) Act 1997</u> safeguards children from abuse and neglect. It outlines the duties of parents and guardians in ensuring the well-

being of their children, facilitates collaboration between various agencies and provides a framework for government intervention in cases where child safety is at risk.

Relevant Strategies / Actions / Information

Part 4 of the Act provides the Attorney General opportunities to support Local Government

in the development of local crime prevention plans in conjunction with the community.

Crime Prevention: From Global to Local

Regional and Local

New England North West Regional Plan 2036 & New England North West Regional Plan 2041 (developed by the NSW Department of Planning)

According to the NSW Department of Planning:

"The Regional Plan provides an overarching framework to guide subsequent and more

detailed land use plans, development proposals and infrastructure funding decisions. Priorities for each Council are set out in Local Government Narratives, which will guide further investigations and implementation."

Relevant Strategies / Actions / Information

The <u>Regional Plan 2036</u> outlines its vision for preventing the occurrence of crime in Direction 19:

 Support healthy, safe, socially engaged and well-connected communities. Crime prevention through environmental design principles can reduce the potential for crime through design and place management, helping people to feel safe and more comfortable. Safe, active and lively community space are often supported by events and promotion. This fosters healthy living through physical activity, social interaction and community pride

The <u>Regional Plan 2041</u> extends upon the above Direction with Strategy 7.1:

• Use local plans to enhance the amenity, vibrancy and safety of centres and township precincts

Sources: NSW Government. 2017. New England North West Regional Plan 2036, NSW Government 2022. New England North West Regional Plan 2041.

Regional and Local

Narrabri Shire Council Community Strategic Plan 2017-2027

The <u>Community Strategic Plan</u> presents the community endorsed vision and strategic plan for Narrabri Shire. Informed through extensive community engagement, the plan captures the

voice of the local community and expresses key priorities and strategic directions for the Narrabri Shire Local Government Area

Relevant Strategies / Actions / Information

The Narrabri Shire Council outlines several strategies to ensure the safety and wellbeing of the community. Regarding the prevention of crime, Strategy 1.1.2 aims to:

• Maximise community safety through the implementation of crime prevention and risk management actions

Source: Narrabri Shire Council. Narrabri Shire Council Community Strategic Plan 2017-2027: Your Voice, Our Future.



Narrabri Community Profile

At a Glance

Location and Historical Note:	 Narrabri is located between Sydney and Brisbane and has over 12,000 residents. It was named "Australia's Sportiest Town" in 2001
Demographics and Population Trends:	 The population was 12,703 in 2021, a decrease of 5.1% from 2016 The median age is 40, similar to New South Wales but lower than Outer Regional Australia. 45.5% of the community moved to Narrabri in the past five years
Family Structure and Cultural Diversity:	 There is a higher proportion of couples without children compared to the state and national average 84% of the community was born in Australia, higher than the state and national average
Language and Indigenous Population:	 English is the most common language spoken at home 14.2% of the population identifies as Aboriginal and/or Torres Strait Islander
Education and Income:	 11.8% of the population are attending tertiary or technical institutions Median weekly household income is \$1,498, higher than the median for Outer Regional Australia
Housing and Employment:	 Median weekly rent is \$250, lower than the state and national average 56.9% of the community participates in the labour force, with a high proportion working full-time
Industries of Employment:	• Top industries include Agriculture, Health Care, Mining, Retail Trade and Education

Unless otherwise stated, the 2021 Australian Bureau of Statistics (ABS) Census data has been used to create this community profile for Narrabri Shire Local Government Area (LGA), which sits within the Australian Bureau of Statistics' Outer Regional Australia (NSW) classification.

Narrabri Community Profile

Narrabri Shire Council Local Government Area

Narrabri is a Local Government Area located between Sydney and Brisbane and is home to over 12,000 residents.

In 2001, Narrabri was named "Australia's Sportiest Town". To date, Narrabri locals have represented Australia as National Representatives in over 30 different sports, including archery, boxing, cricket, golf, rugby league and rugby union, soccer, waterskiing and wheelchair rugby. In 2011, Narrabri constructed the Sporting Wall of Fame to honour the achievements of these athletes.

In 2024, the Narrabri Local Government Area sits within the Federal Electorate of Parkes which is held by Mr. Mark Coulton (National Party) and sits within the State Electorate of Barwon which is held by Mr. Roy Butler (Independent).



Population, Movement and Median Age

Narrabri has a population of 12,703. This is a 5.1% decrease from 2016 (ABS, 2016). The median age in Narrabri is 40, nearly identical to New South Wales' median age of 39 and slightly lower than Outer Regional Australia's (NSW) median age of 45.

As of 2021, 39.6% of the community had moved to Narrabri within the past 5 years. Of Narrabri's community, 3,395 (26.7%) moved from elsewhere in Australia, 141 (1.1%) had moved from overseas and 2,246 (17.8%) did not specify. This is lower than the internal movement patterns from throughout NSW, where an average of 50% of the population moved to their place of residence within the past 5 years according to the 2021 Census.

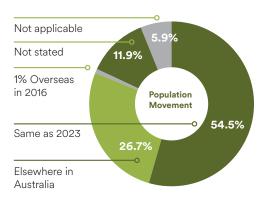


Figure 1: Narrabri Residential Mobility between 2016 Census and 2021 Census

Family Structure

Compared to NSW and Australia, Narrabri has a slightly higher proportion of couples without children compared to those with children. Among one-parent families, 78.1% of one-parent families in Narrabri have a female parent with 21.6% of one-parent families having a male parent.

Family composition	Narrabri	%	Outer Regional Australia (NSW)	%	NSW	%	Australia	%
Couple family without children	1,391	43.5	46,270	47.3	809,586	37.9	2,608,834	38.8
Couple family with children	1,233	38.6	34,988	35.8	954,588	44.7	2,944,140	43.7
One parent family	524	16.4	15,242	15.6	337,729	15.8	1,068,268	15.9
Other family	45	1.4	1,366	1.4	34,061	1.6	108,941	1.6

Table 1: Family Composition Narrabri, NSW and Australia in 2021

Cultural Diversity

In Narrabri, 84% of the community were born in Australia. This is similar to Outer Regional Australia (NSW) (81.4%) and higher than NSW (65.4%) and Australia (66.9%) by nearly 20%. Similarly, 78.3% of the Narrabri community report both parents were born in Australia, compared to 6% in NSW and 5.9% in Australia. The most common language spoken at home in Narrabri is English, with 86.9% of the community reporting that English is the only language used at home. This is very similar to Outer Regional Australia (NSW) which reports 85.8% of households use English only at home.

Top responses of languages other than English*	Narrabri	%	NSW	%	Australia	%
Mandarin	29	0.2	270,685	3.4	685,274	2.7
Tagalog	25	0.2	51,616	0.6	31,195	0.5
Nepali	21	0.2	68,148	0.8	133,068	0.5
Sinhalese	20	0.2	13,570	0.2	85,869	0.3
Filipino	20	0.2	30,853	0.4	90,853	0.4
English only used at home	11,039	86.9	5,457,982	67.6	18,303,662	72
Households where a non-English language is used	166	3.6	856,911	29.5	2,295,688	24.8

 Table 2: Languages Spoken at Home Narrabri, NSW and Australia in 2021
 *All People.

Narrabri Community Profile

Aboriginal and Torres Strait Islander

In Narrabri, 14.2% of the population identify as Aboriginal and/or Torres Strait Islander compared to 9% of Outer Regional Australia (NSW), 3.4% of NSW and 3.2% of Australia.

Narrabri Community Education

11.8% of the Narrabri community is attending a tertiary or technical institution. Although this is lower than NSW (23.8%) and Australia (23.3%), this is an increase of 3.6% for the Narrabri community compared to 2016 (ABS, 2016) and is almost identical to the 12.0% of people living in Outer Regional Australia (NSW).

Household Income



In Narrabri, the median weekly household income is \$1,498, an increase of 20.6% from 2016 (ABS, 2016). This is also higher than the median weekly household income for Outer Regional Australia (NSW) which is \$1,278.

The median weekly rent payment is \$250, an increase of 25.0% from 2016. This is the same as Outer Regional Australia (NSW) and lower than the median weekly rent payment for NSW, which is \$420 and Australia

which is \$375.



For homeowners in Narrabri, the median monthly mortgage repayment is \$1,343, a 3.8% decrease from \$1395 in 2016 (ABS, 2016). The current median monthly mortgage repayment for Narrabri is similar to Outer Regional Australia (NSW) median monthly mortgage repayment, which is \$1,300 and is lower than NSW median monthly mortgage repayment by \$824 and lower than the Australian median monthly mortgage repayment by \$520.

20

Labour & Employment



The ABS (2021) defines an area's labour force as those individuals who are aged 15 years and over. In Narrabri, 56.9% of the community is in the labour force with 63.5% of those in the labour force working full-time.

This is an increase of 2.9% of full-time workers in Narrabri's labour force from 2016. The proportion of people working full-time in Narrabri's labour force is higher than Outer Regional Australia (NSW), NSW and Australia by 5.2%, 8.3% and 7.6%, respectively.



Compared to Narrabri, the labour force in Outer Regional Australia (NSW), NSW and Australia each have higher proportions of individuals who are working part-time and who are away from work. **4.1% of Narrabri's labour force is unemployed,** while **4.9% of NSW's and 5.1%** of Australia's labour force are unemployed.



In addition, the Narrabri community tend to work longer hours per week compared to those in NSW and Australia, with 30.4% of people in the labour force reporting working 45 hours or more in the week of the 2021 Census. This is nearly double the proportion of people working 45 hours or more in NSW (16.8%) and Australia (17.9%).

		Narrabri	Outer Regional Australia (NSW)	NSW	Australia
Education	Attending a tertiary or technical institution	11.8%	12.0%	23.8%	23.3%
Household	Median weekly household income	\$1,498	\$1,278	\$1,829	\$1,746
income	e Median weekly rent payment		\$250	\$420	\$375
	Median monthly mortgage repayment	\$1,343	\$1,300	\$824	\$520
Employment	Employed working full-time	63.5%	58.3%	55.2%	55.9%
	Employed working part-time	26.4%	31.2%	29.7%	31.2%
	Away from work at the time of the Census	6.0%	6.4%	10.2%	7.8%
	Unemployed	4.1%	4.1%	4.9%	5.1%

Table 3: Education/Income/Employment Narrabri, NSW and Australia in 2021

Narrabri Community Profile

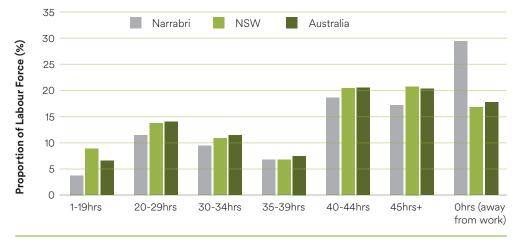


Figure 2: Hours Worked in a Week Among Labour Force

Industries of Employment

The data presented below are drawn from the Australian Bureau of Statistics' (2021) General Community Profile for Narrabri. This dataset is based on the people whose usual place of residence is Narrabri (i.e., those who live in Narrabri).

Most Common Industries of Employment (% age of labour force)									
Narrabri	NSW								
Agriculture, Forestry and Fishing (18.4%)	Agriculture, Forestry and Fishing (18.1%)	Health Care and Social Assistance (14.4%)							
Health Care and Social Assistance (11.1%)	Health Care and Social Assistance (11.9%)	Retail Trade (9.0%) Professional, Scientific and							
Mining (8.0%)	Education and Training (8.8%)	Technical Services (8.9%)							
Retail Trade (7.8%)	Retail Trade (8.2%)	Education and Training (8.7%)							
Education and Training (7.7%)	Construction (7.3%)	Construction (8.6%)							

Table 4: Most common industries of employment in Narrabri, NSW and Australia in 2021



Narrabri's Labour Force, Including Transient Individuals

When looking at the industry of employment for community members who live in Narrabri, the most common industry of employment is Agriculture, Forestry and Fishing (18.4% of the labour force), followed by Health Care and Social Assistance (11.1%), and Mining (8.0%).

Compared to Outer Regional Australia (NSW), Narrabri's community has a stronger focus on mining instead of Construction. Compared to NSW, Narrabri's community has a larger focus on Agriculture, Forestry and Fishing and Mining.

The Australian Bureau of Statistics (2021) also compiles data for Working Population Profiles. Unlike General Community Profiles, Working Population Profiles are based on the people's place of work on the night of the census. This means that the Working Population Profile provides a snapshot of the workforce which includes people who travel for work. When looking at Narrabri's Working Population Profile from the 2021 Census, the most common industry of employment changes to Mining (20% of the labour force), followed by Agriculture, Forestry and Fishing (15%), and Health Care and Social Assistance (10%).

According to data from the 2021 Census for Narrabri, there were a total of 1,398 individuals recorded working in the Mining industry of employment, with 934 (66.76%) of these individuals travelling to Narrabri for work (i.e., they were recorded as not living in Narrabri as their usual place of residence in the 2021 Census). This indicates that Narrabri's mining workforce is supported by people who travel to Narrabri for work.

Volunteer Work

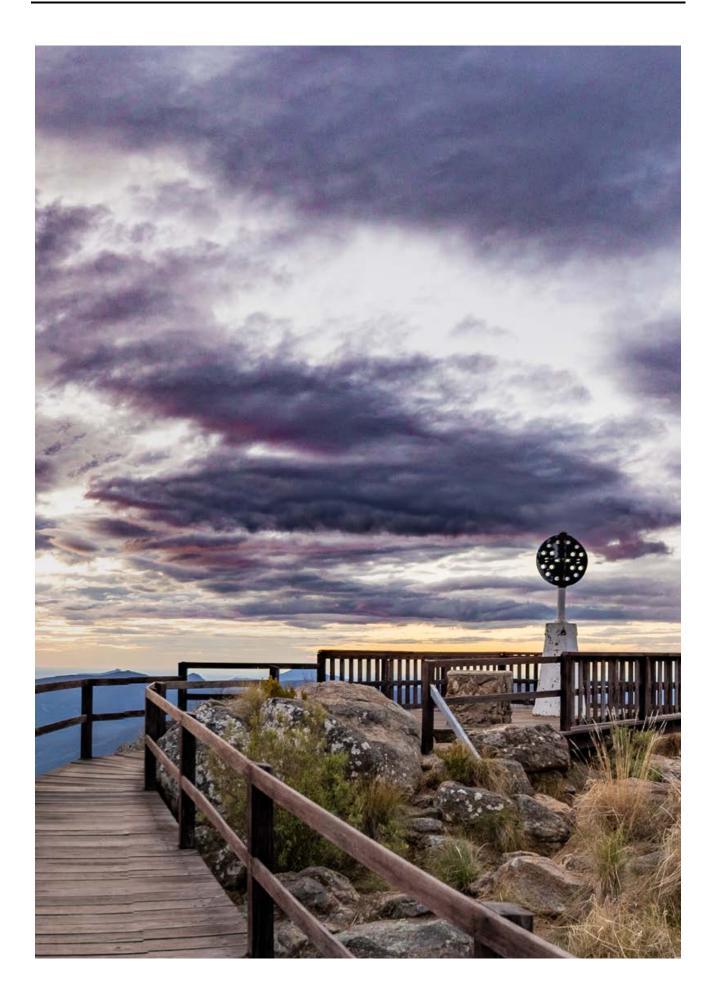
17.4% of the Narrabri community undertook voluntary work through an organisation or group between 2020 and 2021.

This is 4.4% higher than NSW and 3.3% higher than Australia.

Sources: Australian Bureau of Statistics (2021). Narrabri 2021 Census All Persons QuickStats, Australian Bureau of Statistics (2016). Narrabri 2016 Census All Persons QuickStats.

Narrabri Community Profile







Crime Data

At a Glance

General Crime Trends:	 Most of the 66 specific offence types recorded by BOCSAR (Bureau of Crime Statistics and Research) had fewer than 20 incidents annually between 2019 and 2023 There were 13 offence types with stable trends, while only 6 offence types showed an increasing trend. No offence types exhibited a downward trend
Stable and Increasing Crime Types:	 Stable: Includes Non-Domestic Assault, Break & Enter (Dwelling), Steal from Motor Vehicle and Malicious Damage to Property
	 Increasing: Notable increases in Motor Vehicle Theft, Fraud, Breach of Apprehended Violence Order (AVO), Intimidation/ Stalking/Harassment, Domestic Assault and Breach of Bail Conditions
Theft Offences:	Break and Enter (Dwelling) offences are stable with a recent peak in 2023
	 Significant rise in Motor Vehicle Thefts, predominantly occurring in residential areas during night time
Domestic Violence-Related Offences:	 High proportion of Assault, Intimidation/Stalking/Harassment, Sexual Offences and Malicious Damage to Property incidents are related to domestic violence Majority of domestic violence offenders are male
Rural/Farm Crime:	Increasing incidents of trespass and illegal hunting/shootingLow reporting rates of these crimes to police

Crime Data

Crime Profile

The information included in this crime profile has been sourced from the NSW Government Bureau of Crime Statistics and Research (BOCSAR, 2023a).

BOCSAR collects data about incidents of offences recorded by the NSW Police Force. The data are anonymised and randomised to prevent reidentification of incidents, offenders and victims.

BOCSAR also reports the results of a trend test. BOCSAR's trend test is performed using Kendall's Tau-b (BOCSAR, 2023b). When the trend is statistically significant (p < .05), this means the change per year is unlikely to be a result of seasonal variation. When the trend is stable, this suggests that the changes in offence rate per 100,000 people are not statistically significant (p > .05) and may be a result of seasonal variation.

It is important to note that a trend upwards or downwards may not always be a direct result of changes in the prevalence of crime. Changes in recorded incidents may be impacted by changes in reporting practices of victims and police.

In NSW there are four ways to report a crime

- 1. Triple Zero (000) for emergency services
- 2. Police Assistance Line (131 444) for nonemergency services
- 3. CrimeStoppers (1800 333 000) for anonymous reporting of non-emergency crimes
- 4. To report a crime in person, community members can visit their local police station

Additionally, BOCSAR reports crimes as individual incidents. For privacy, BOCSAR does not identify crimes committed by the same offender. This means that crime rates may reflect repeat offenders or offences which occurred simultaneously rather than each crime incident representing a unique offender.

Finally, the NSW Police Force are able to add domestic violence (DV) related and alcoholrelated flags to certain offences (BOCSAR, 2023b). While these flags offer important insight into how certain crimes have unfolded in the 2019-2023 period, police may encounter practical challenges when assessing whether or not a crime is related to domestic violence or involved alcohol. For example, police may record offences after the incident has occurred, meaning no assessment about the involvement of alcohol can be made. In some instances, over 30% of incidents do not specify a DV-related or alcohol-related flag. Therefore, caution should be exercised when interpreting these estimates.



Overview

In general, the incidents of recorded offences in Narrabri are not high enough for a 5-year trend to be calculated by BOCSAR. This means that among the 66 specific offence types recorded by BOCSAR, the majority (47 of them) had fewer than 20 recorded incidents in at least one year between 2019 and 2023. There are 13 offence types which have a stable trend, while only 6 offence types are trending up per year. No offence types have a downward trend as calculated by BOCSAR.

Stable and increasing crime types

Stable	Increasing
 Assault (Non-Domestic) Break & Enter (Dwelling) Steal From Motor Vehicle Steal from Dwelling Other Theft (e.g. stealing occurring somewhere other than a residential dwelling) 	 Motor vehicle theft is up an average of 17.9% per year over the past 5 years Fraud is up an average of 10.4% per year over the past 5 years Breach of Apprehended Violence Order (AVO) is up an average of 9.9% per year over the past 5 years
 Malicious Damage to Property Trespass Use/Possess Cannabis Prohibited & Regulated Weapons Offences 	 Intimidation, Stalking & Harassment is up an average of 6.9% per year over the past 5 years Assault (Domestic) is up an average of 6.4% per year over the past 5 years Breach of bail conditions is up an average of 4.9% per year over the past 5 years

Table 5: Stable and increasing crime types in Narrabri Shire

Crime Data

Assault (All)

Offence Type	5 Year Trend	2019	2020	2021	2022	2023
Assault (All)	Stable	152	158	188	181	177
· Assault (Domestic)	Up 6.4% per year	81	94	107	120	101
• Assault (Non-Domestic)	Stable	69	62	71	60	71
· Assault (Police)	Not calculated	2	2	10	1	5
Homicide	Not calculated	0	0	0	0	0
• Murder	Not calculated	0	0	0	0	0
Attempted Murder	Not calculated	0	0	0	0	0
• "Murder Accessory, Conspiracy"	Not calculated	0	0	0	0	0
• Manslaughter	Not calculated	0	0	0	0	0
Robbery (All)	Not calculated	1	2	4	0	3
· Robbery (Without a Weapon)	Not calculated	0	1	3	0	0
• Robbery (With a Firearm)	Not calculated	0	0	0	0	1
\cdot Robbery (With a Weapon Not Firearm)	Not calculated	1	1	1	0	2
Sexual Offences (All)	Not calculated	1	2	4	0	3
· Sexual Assault	Not calculated	21	17	22	13	17
• Sexual Touching, Sexual Act & Other	Not calculated	20	13	11	10	12

Table 6: Recorded Offences Against The Person in Narrabri from July 2018 to June 2023

Break and Enter (Dwelling)

The rates of recorded Break and Enter (Dwelling) offences during the 2019-2023 period have remained stable, with 2023 recording the highest number of offences (128 occurrences) out of the 5-year period. Although these offences were slightly more likely to be recorded as occurring at night and on weekdays, there were no substantial temporal patterns for Break and Enter (Dwelling) during the 2019-2023 period.



Temporal Pattern	2019	2020	2021	2022	2023	5 Year Total	5 Year Total (%)
Time of Day							
· Day	46	38	28	38	50	200	43.2
• Night	60	42	40	43	78	263	56.8
Day of week							
· Weekday	64	56	39	46	69	274	59.2
· Weekend	42	24	29	35	59	189	40.8
Day of the Week by Time of Day							
· Weekday, Day	29	32	19	27	37	144	31.1
• Weekday, Night	35	24	20	19	32	130	28.1
· Weekend, Day	17	6	9	11	13	56	12.1
· Weekend, Night	25	18	20	24	46	133	28.7
Total	106	80	68	81	128	463	100.0

 Table 7: Temporal Patterns of Break and Enter (Dwelling) Offences from July 2018 to June 2023

Theft (All)

Offence Type	5 Year Trend	2019	2020	2021	2022	2023
Theft (All)	Stable	450	384	311	387	485
• Break & Enter (Dwelling)	Stable	106	80	68	81	128
• Break & Enter (Non-Dwelling)	Not calculated	38	42	12	19	19
 Receiving/Handling Stolen Goods 	Not calculated	17	13	4	8	9
 Motor Vehicle Theft 	Up 17.9% per year	25	29	27	45	47
 Steal From Motor Vehicle 	Stable	75	52	64	62	95
 Steal From Retail Store 	Not calculated	33	27	9	15	34
 Steal From Dwelling 	Stable	53	46	41	48	31
 Steal From Person 	Not calculated	2	1	1	0	3
 Stock Theft 	Not calculated	6	2	7	1	2
• Fraud	Up 10.4% per year	47	60	46	72	68
• Other Theft	Stable	48	32	32	36	49

 Table 8: Recorded Theft Offences in Narrabri from July 2018 to June 2023

Crime Data

Motor Vehicle-Related Offences

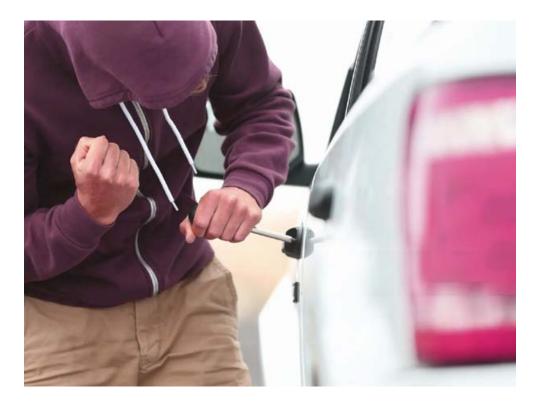


Motor vehicle theft increased by an average of 17.9% per year over the 2019-2023 period, while recorded incidents of steal from motor vehicle rates remained stable.



During the 2019-2023 period, motor vehicle theft most commonly occurred in a residential setting. **Residential motor vehicle theft comprised 75.7% of all motor vehicle theft in Narrabri between 2019 and 2023. Most motor vehicle thefts (61.8%) occurred during the night.**

Similarly, during the 2019-2023 period, 62.6% of theft from motor vehicle incidents occurred in a residential setting. Additionally, similar to motor vehicle theft, 60% of theft from motor vehicle incidents occurred during the night.





Against Justice Procedures

Offence Type	5 Year Trend	2019	2020	2021	2022	2023
Against Justice Procedures	Up 8.5% per year	164	179	184	227	221
• Escape Custody	Not calculated	1	1	0	0	1
• Breach AVO	Up 9.9% per year	57	78	56	96	81
• Breach Bail Conditions	Up 4.9% per year	95	73	113	119	112
• Fail to Appear	Not calculated	0	1	0	1	10
· Resist/Hinder Officer	Not calculated	10	20	13	6	9
 Other Offences Against Justice Procedures 	Not calculated	1	6	2	5	8

Table 9: Recorded Offences Against Justice Procedures in Narrabri from July 2018 to June 2023

Malicious Damage to Property (Includes Graffiti)

Offence Type	5 Year Trend	2019	2020	2021	2022	2023
Malicious Damage to Property (Includes Graffiti)	Stable	119	114	125	130	124
Disorderly Conduct	Stable	77	54	55	37	65
· Trespass	Stable	50	33	25	26	42
· Offensive Conduct	Not calculated	12	6	15	5	12
 Offensive Language 	Not calculated	7	4	6	1	2
· Criminal Intent	Not calculated	8	11	9	5	9

Table 10: Recorded Malicious Damage and Disorderly Conduct Offences in Narrabri from July 2018 to June 2023

Crime Data

Drug Offences (All)

Offence Type	5 Year Trend	2019	2020	2021	2022	2023
Drug Offences (All)	Stable	66	73	46	80	66
 Use/Possess Cocaine 	Not calculated	0	1	1	0	2
Use/Posses Narcotics	Not calculated	2	2	0	3	0
• Use/Possess Cannabis	Stable	35	36	32	34	35
• Use/Posses Amphetamines	Not calculated	8	11	7	8	5
 Use/Posses Ecstasy 	Not calculated	0	1	1	2	0
• Use/Possess Other Drugs	Not calculated	1	5	1	11	4
• Deal/Traffic Cocaine	Not calculated	0	0	0	0	0
Deal/Traffic Narcotics	Not calculated	0	0	0	0	0
• Deal/Traffic Cannabis	Not calculated	4	3	1	7	0
• Deal/Traffic Amphetamines	Not calculated	2	3	0	3	10
• Deal/Traffic Ecstasy	Not calculated	0	0	0	0	0
Cultivating Cannabis	Not calculated	6	3	1	6	5
• Manufacture Drug	Not calculated	0	0	0	0	0
Importing Drugs	Not calculated	0	0	0	0	0
Other Drug Offences	Not calculated	6	8	2	6	5

Table 11: Recorded Drug Offences in Narrabri from July 2018 to June 2023

32



Uncategorised Offences

Offence Type	5 Year Trend	2019	2020	2021	2022	2023
Uncategorised Offences	Stable	66	73	46	80	66
· Abduction & Kidnapping	Not calculated	0	0	1	0	1
· Arson	Not calculated	12	6	8	15	17
 Betting & Gaming Offences 	Not calculated	0	0	0	1	0
• Blackmail & Extortion	Not calculated	0	0	0	0	5
 Intimidation, Stalking & Harassment 	Up 6.9% per year	81	88	98	108	103
· Liquor Offences	Not calculated	3	18	15	8	15
\cdot Other Offences Against the Person	Not calculated	3	2	0	2	1
 Pornography Offences 	Not calculated	0	3	0	3	1
 Prohibited & Regulated Weapons Offences 	Stable	71	56	43	41	40
Prostitution Offences	Not calculated	0	0	0	0	0

Table 12: Recorded Uncategorised Offences in Narrabri from July 2018 to June 2023

Crime Data

Domestic Violence-Related Offences

When certain crimes are recorded, the NSW Police Force can choose to flag the offence as domestic violence-related. Eligible offence types include assault, murder, attempted murder, manslaughter, murder accessory/conspiracy, sexual offences, intimidation, stalking & and harassment, abduction/kidnapping and malicious damage to property (BOCSAR, 2023b).

In Narrabri, there were no homicide-related offences recorded during the 2019-2023 period and only 1 abduction/kidnapping offence which was not DV-related. During the 2019-2023 period in Narrabri, there were five offence types which had at least one DV-related incident: Assault (AII), Malicious Damage to Property, Breach of AVO, Sexual Offences (AII) and Intimidation, Stalking & Harassment. Across these offence types, 1229 (56.1%) incidents were flagged as DV-related and 961 (43.9%) incidents were not flagged as DV-related. These statistics are summarised below.

Offence Categories with DV-Related Flag	2019	2020	2021	2022	2023	5 Year Total	5 Year Total (%)
Assault (All)							
· DV-Related	81	94	107	120	101	503	58.8
· Not DV-Related	71	64	81	61	76	353	41.2
· Total	152	158	188	181	177	856	100.0
Breach of AVO							
· DV-Related	49	65	39	83	74	310	98.1
Not DV-Related	2	0	1	0	3	6	1.9
· Total	51	65	40	83	77	316	100.0
Intimidation, Stalking & Harassmen	t						
· DV-Related	19	32	31	37	43	162	64.8
Not DV-Related	19	9	13	30	17	88	35.2
· Total	38	41	44	67	60	250	100.0
Sexual Offences (All)							
· DV-Related	14	20	22	10	13	79	45.9
Not DV-Related	30	21	14	13	15	93	54.1
· Total	44	41	36	23	28	172	100.0
Malicious Damage to Property							
· DV-Related	34	41	43	40	31	189	30.9
• Not DV-Related	85	73	82	90	93	423	69.1
· Total	119	114	125	130	124	612	100.0

Table 13: Offence Categories with DV-Related Flag during 2019-2023

34



Domestic Violence-Related Offences

Assault (Domestic)	 58.8% of Assault offences in Narrabri during the 2019-2023 period were related to domestic violence. Among these incidents, 52.9% were perpetrated by a male offender, 15.1% were perpetrated by a female offender and 32% did not record the gender of the offender Alcohol was involved in 28.6% of DV-related assaults recorded during 2019-2023, with 39.4% recorded as not involving alcohol and 32% of incidents with no record of whether or not alcohol was involved
Intimidation, Stalking & Harassment	 64.8% of Intimidation, Stalking & Harassment offences recorded in Narrabri during the 2019-2023 period were related to domestic violence. 82.7% of these incidents were perpetrated by a male offender, with 17.3% perpetrated by a female offender Alcohol was involved in 24.7% of Intimidation, Stalking & Harassment offences, with the remaining 75.3% not involving alcohol
Sexual Offences (All)	• 45.9% of Sexual Offences were related to domestic violence during the 2019-2023 period. In 78.5% of these cases, women were recorded as the victims, with 21.5% of incidents recorded as involving male victims. This is consistent with the broader patterns of Sexual Offences (All) during this period, where 73.8% of incidents involved a female victim and 26.2% of incidents involved male victims, regardless of whether they were related to domestic violence
Malicious Damage to Property (Includes Graffiti)	• 30.9% of Malicious Damage to Property (Including Graffiti) was related to domestic violence during the 2019-2023 period. Among these incidents, male offenders were involved in 60.3% of occurrences, female offenders were involved in 15.6% of occurrences and 24.1% of occurrences involved offenders whose gender was not recorded

Crime Data

Rural / Farm Crime

Data related to rural/farm crime for Narrabri is not readily available through BOCSAR. Instead, data from the <u>NSW Farm Crime Survey (2021)</u> and NSW responses from the <u>Australian Farm</u> <u>Crime Survey (2023)</u>, conducted by the Centre for Rural Criminology (UNE), have been presented to estimate the prevalence of rural/farm crime in Outer Regional NSW. The farm crime surveys are victimisation surveys responded to by farmers. Therefore, unlike BOCSAR data, the farm crime surveys may reflect a number of incidents which are not reported to police.

In the 2021 NSW Farm Crime Survey, there were 456 farmers who completed the survey. **81% of respondents reported experiencing at least one crime on their farm in their lifetime.** Repeat lifetime victimisation was common among farmers. 9 out of 10 farmers reported victimisation on two or more occasions, while nearly 2 out of 5 farmers had experienced farm crime seven or more times.

The 2023 Australian Farm Crime Survey is ongoing. To date, there have been 326 responses from farmers living in NSW. Slightly higher rates of lifetime victimisation have been reported among NSW participants in the 2023 Australian Farm Crime Survey, with **92.6% of participants reporting at least one experience of victimisation on their farm. Repeat lifetime victimisation was also common, with 81.2% of participants experiencing crime on their farm on more than one occasion**.

Trespassing	In the 2021 NSW Farm Crime Survey, 50% of respondents had experienced trespassing at least once within their lifetime, with 19% of all respondents indicating that they had experienced trespass within the past 2 years. Among the respondents who had experienced trespassing, just under half of the respondents said they had reported the incident on one or more occasions.
	In the 2023 Australian Farm Crime Survey, 43.6% of NSW respondents indicated that they had experienced trespassing within the past 2 years. This makes trespassing the most commonly experienced rural/farm crime within the past 2 years by NSW respondents to the National Australian Farm Crime Survey and represents a 24.6% increase from the 2021 NSW Farm Crime Survey. In terms of reporting to police, only 32.8% of NSW participants in the Australian Farm Crime Survey who experienced trespassing reported their experience on the most recent occasion.
Illegal Hunting/ Shooting	In the 2021 NSW Farm Crime Survey, 41% of respondents said they had experienced illegal hunting/shooting on their farm, with 15% of all respondents having experienced illegal hunting/shooting on their farm within the past 2 years.
	In the 2023 Australian Farm Crime Survey, 29% of NSW participants reported experiencing illegal hunting/shooting in the past 2 years. This is an increase of 14% from the 2021 NSW Farm Crime Survey.
	Similar to trespassing, only 38.9% of NSW farmers in the 2023 Australian Farm Crime Survey who experienced illegal hunting/shooting on their property reported the incident on the most recent occasion it occurred.

36



Reporting

As noted above, NSW respondents to the Australian Farm Crime Survey generally did not report trespassing or illegal hunting/shooting to the police on the most recent occasion. There are many reasons why farmers may not report their experiences to the police. Table 14 below summarises potential reasons for reluctant reporting.

Response	No. of Respondents	% of Respondents
The police could do nothing about it	155	47.5
There is a lack of proof/evidence	147	45.1
I discovered the crime too late	99	30.4
It may be difficult to tell if a crime has occurred	99	30.4
The crime is not serious enough to report	99	30.4
I worry about revenge or retaliation by the offender	73	22.4
The police lack knowledge/expertise	73	22.4
The perpetrator is known to me	41	12.6
The cost of loss is less than the insurance excess	36	11.0
I'm uncertain whether a crime has actually occurred	23	7.1
I will resolve the issue without police	22	6.7
I'd like to avoid the hassle of the legal process	19	5.8
I'm worried the media will get a hold of the story	10	3.1
I do not hold insurance	8	2.5

Table 14: Reasons offered by farmers for not reporting farm crime victimisation



Crime Data

Community and Crime Analysis

Generally, Narrabri exhibits similar characteristics to other towns within the Outer Regional Australia (NSW) area. Narrabri's community comprises high proportions of individuals born in Australia and whose parents were born in Australia (see Community Crime Profile), suggesting limited ethnic heterogeneity. The primary occupation in Narrabri is classified under the Australian Bureau of Statistics' (2021) agriculture, forestry and fishing category. These features of Narrabri may have varying impacts on the types of crime within the community, including domestic and family violence (DFV) and farm crime. While the community survey, undertaken by the research team and outlined below, indicated that residents of Narrabri generally knew their neighbours and considered them friends, these relationships did not translate into action on behalf of shared interests. Narrabri residents can utilise their social cohesion to connect about issues that matter to them, including crime and safety. This could include creating community-led safety panels that connect and strategise regarding safety issues in Narrabri and surrounding areas.

Crime in Narrabri

Generally, most crimes in Narrabri occur infrequently, at a rate of less than 20 incidents per year. The infrequent rates of crime in Narrabri may be associated with its small population, limiting the ability to calculate trends within these offence types. Nevertheless, for 47 out of 66 specific offence types recorded by BOCSAR, there were fewer than 20 incidents in at least one year between 2019 and 2023 in Narrabri.

Among those crimes which occur with sufficient frequency to estimate a trend, most offences are estimated to have remained stable over the preceding 5 years in Narrabri. These offences are primarily property offences, including theft and malicious damage to property.

The statistical picture provided by BOCSAR data suggests nuances and patterns of crime that are important for community crime prevention. There is an increase in certain types of offences, particularly motor vehicle theft, fraud and domestic violence-related offences. According to available statistical evidence, a primary crime concern in Narrabri is domestic violence (DV) and domestic violence-related crimes, such as intimidation, stalking and harassment and breaches of apprehended violence orders (AVO).

As outlined in the Crime Profile, several DV-related offences have trended upward over the past 5 years in Narrabri. There are several factors which may contribute to these trends, including changes in reporting behaviours among victim-survivors of DV, repeat offenders contributing higher rates of recorded offences and the absence of services for addressing DV in rural areas.

The rise in DV-related offences underscores the wider socio-cultural dimensions of crime which require policing efforts coupled with community-wide interventions focusing on awareness, education and support systems.

38



The average annual increase of 17.9% in motor vehicle theft incidents, predominantly in residential areas, highlights another area of concern. Such increases reflect wider crime patterns across NSW and Australia more broadly.



Similarly, the average annual 10.4% rise in fraud offences aligns with national and global trends. It suggests an evolving crime landscape in which digital, cyber and financial crimes may be occurring with increasing prevalence, requiring focused crime prevention measures and public awareness campaigns.



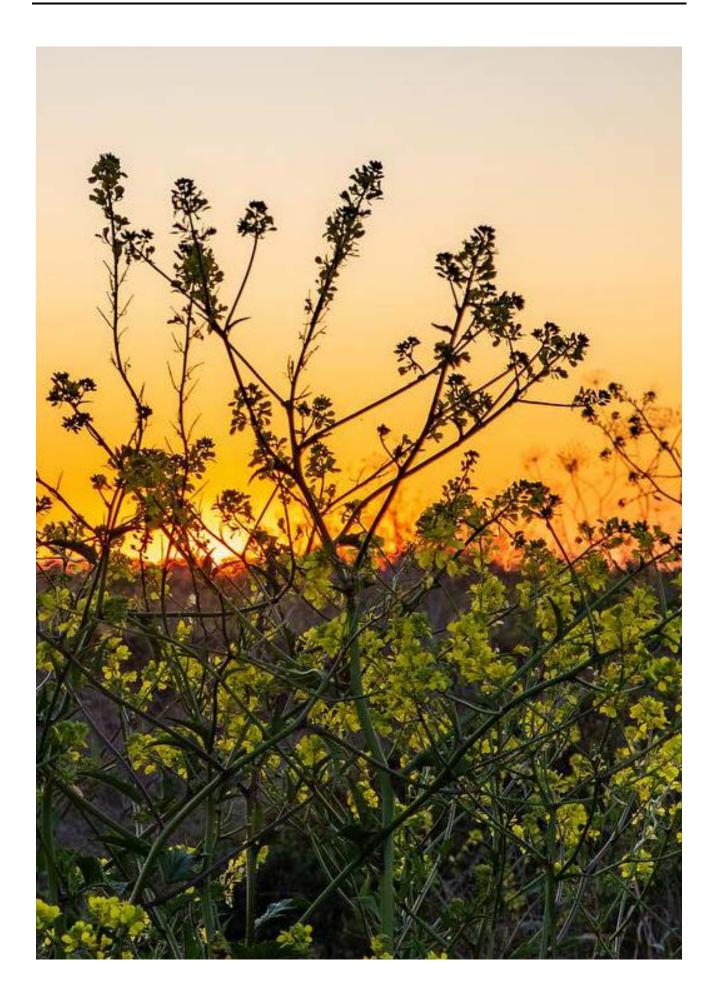
Victimisation surveys also suggest farm crime to be a significant issue in NSW. Given the geographic location of Narrabri, along with the fact that Agriculture, Forestry and Fishing (18.4%) are the top employment industries, these crime issues likely impact Narrabri Shire more specifically.



While some crime types show stability, their persistence is also noteworthy. For example, non-domestic assaults and property crimes continue to challenge community safety and security.

Sources: Bureau of Crime Statistics and Research (2023a). NSW Crime Tool. New South Wales Bureau of Crime Statistics and Research, Bureau of Crime Statistics and Research (2023b). Glossary for the NSW Crime Tool. New South Wales Bureau of Crime Statistics and Research, Mulrooney, K.J.D. (2021). The NSW Farm Crime Survey. The Centre for Rural Criminology, University of New England.

Crime Data





Narrabri Community and Crime Analysis

What YOU said about living in Narrabri

Overall, the atmosphere in Narrabri Shire was described positively. Participants described a strong sense of community and guardianship among community members.

High levels of social contact and support within the town were described positively. 66

"I love it [Narrabri Shire] because this is a great, caring community full of people that really like what we've got and are deeply invested in preserving the greatness of this area. Genuinely."

66

"It's that support network and you know your neighbours, they're not strangers."

Many said the sense of community is one of the reasons Narrabri Shire is a great place to live.

The diversity of industry and growth in the region was noted as a key reason why Narrabri Shire is a great place to live.

66

"There's a lot of extended connections and whatever else amongst generations of people and the surrounding area, most of these people knew my grandparents or know my grandparents or greatgrandparents or my mum and dad or some of the guys that I've grown up with and that kind of stuff. There's a bit of a, I suppose, safety and familiarity, a bit of comfort in that kind of stuff as well..."

66

"We've got really exciting projects like Inland Rail, solar farms, the mines are developing, there's so much industry and there's a lot of jobs coming here that kind of made me think we are growing."

Community Data and Engagement

Community Experiences of Crime

General Victimisation

- 28.6% of survey respondents reported being victims of crime in the past two years (most of these incidents were related to property crime)
- Among those victimised, the average number of times victimised was 4.4
- 20.6% reported these incidents to the police

Break and Enter Victimisation

- 15.1% experienced break-ins at their homes in the past two years
- Among those who experienced break-ins, the average was 1.6
- 11.3% reported these incidents to the police

Violent Victimisation

71.4% NO

- 8.0% were victims of violence (e.g. being hit, shoved) in the last two years
- Those victimised by violence averaged 4.8 incidents
- 3.4% reported these incidents to the police

28.6% YES

Figure 2: Victim of crime in the last two years

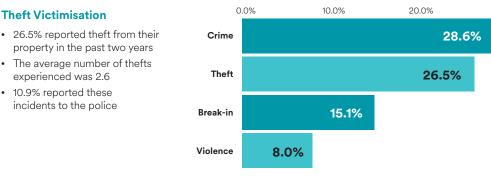


Figure 3: Victim of crime in the last two years by crime type

Victimisation surveys are an important way to identify crimes that go unreported. A low but notable number of residents experience crime victimisation, with varied frequency. Many choose not to report this to the police, often due to concerns about police effectiveness or the offence itself being perceived as unimportant. Violent crimes are rare but occur more frequently for those affected. Theft most often involves outdoor items.

Community Perceptions of Crime and Safety

General Safety Perception

- Participants generally feel very safe in their neighbourhood. However, concerns are more pronounced regarding break-ins and vandalism
- Most participants feel safe during the day, but only about half feel safe at night.
- More than half of the participants feel that their neighbourhood is becoming more dangerous

Social Disorder

- Most participants did not report common indicators of social disorder as a frequent occurrence
- Where such disorder was noted, issues such as erratic driving, youth causing trouble and dogs creating a mess were noted to some extent

66

"Crime has been increasing steadily. Break-ins and cars being taken. For Narrabri it's quite bad."

66

"I feel safe in Narrabri, day or night. I haven't had any reason to feel afraid."

Physical Disorder

- Most participants indicated no significant issues with graffiti, broken windows, or abandoned buildings
- A notable concern was the need for better lighting in several areas

the state of the s

"You definitely wouldn't go through the parks or go down the streets that were further away from the main street where there's less people, less lights."

Community Data and Engagement

Other Safety Issues

- Participants expressed diverse concerns about crime issues impacting the community, including street safety, theft of and from motor vehicles, home invasion, drug-related activity and domestic violence
- Youth crime was a significant focus of concern for the community
- The perceived nature of some property crimes led people to feel unsafe. For example, theft from homes when the residents were present

Causes of Crime

- Participants highlighted a number of factors they believe caused crime:
 - Inadequate job, education and entertainment options or young people in the area
 - Poor parental supervision or an unsafe home environment
 - A lack of personal responsibility and a sense of accountability by the offenders themselves
 - Access to drugs and social media
- Addressing these factors was seen as the best way to prevent crime:
 - Some called for stronger punitive responses to deter crime, though there was a dominant focus on 'social interventions' such as the provision of services, support and opportunities for young people

56

"I'm talking twelve-year-old to fifteen-year-olds stealing cars, wandering the streets."

66

"Disengaged, disenfranchised youth are definitely an issue but I also think it's down to a lot of poor parenting for these kids. They're not being encouraged to go to school, they're not being supported."

Despite perceptions that certain crimes are increasing and community concerns about specific crime types (e,g. youth crime), overall Narrabri Shire was described as a safe place to live.



Community Involvement and Social Integration

Neighbourhood Integration	 Over 60% of respondents agreed that people in their neighbourhood get along well Approximately 55% agreed that their neighbourhood is close-knit More than 9 in 10 agreed with the statement that people in their neighbourhood are generally friendly
Personal Connections	 65% of respondents knew some of their neighbours by name On average, participants considered approximately 10 neighbours as friends Most participants spent time helping, visiting and chatting with neighbours
Willingness to Intervene	 Neighbours were most likely to intervene if someone was trying to break into a house, followed by intervening in "car shopping" (people trying car doors) and suspicious persons in the area The least likely interventions were in situations of illegal parking, loud music, or underage drinking
Neighbourhood Involvement	 Neighbourhood involvement was generally low, with less than 20% active involvement The most common involvement was speaking to a person causing problems. The least common was talking to religious or community leaders about improving the neighbourhood

Community involvement and social cohesion are key protective factors against crime. The community displays a moderate level of social integration, with a friendly atmosphere and a willingness to intervene in certain situations. Active involvement in neighbourhood issues is low, yet there is a sense of readiness to address more practical local problems. Personal relationships among neighbours are common, but deeper social connections vary.

Community Data and Engagement

Community Perspectives of Police and Courts

Procedural Justice

• There is a strong adherence to the principles of law and procedural justice among the community "I've had no complaints about the way the police have acted. The only thing I've had to report was a car that was stolen from our property. They came and dealt with it and they were polite and prompt."

Police Legitimacy

- Over 50% disagreed with the statements that police officers treat people with respect and fairly
- Participants believed the police were most effective in controlling drug activity

66

"I can't fault the cops from any interaction I've heard of around here."

Police Presence and Complaints

- The majority of respondents never saw police walking around their neighbourhood
- On average, respondents saw 2.5 police cars per day driving around their neighborhood
- Filing complaints against the police is not common among the respondents.

Police Effectiveness

- The majority of respondents held positive views of the police and felt they were doing a good job in combating crime in the community
- They also recognised several challenges faced by law enforcement, such as limited resources, inconsistent policing and prevalent youth and property crime issues

"

"They're dealing with stuff I couldn't fathom... hats off to them"

6

"I think they're short in a lot of places... in the towns when something happens there's no one there."

46



The Courts

• Overall courts were seen to be doing their job too. However, some residents felt that the courts didn't support police efforts by being too 'soft' on offenders

66

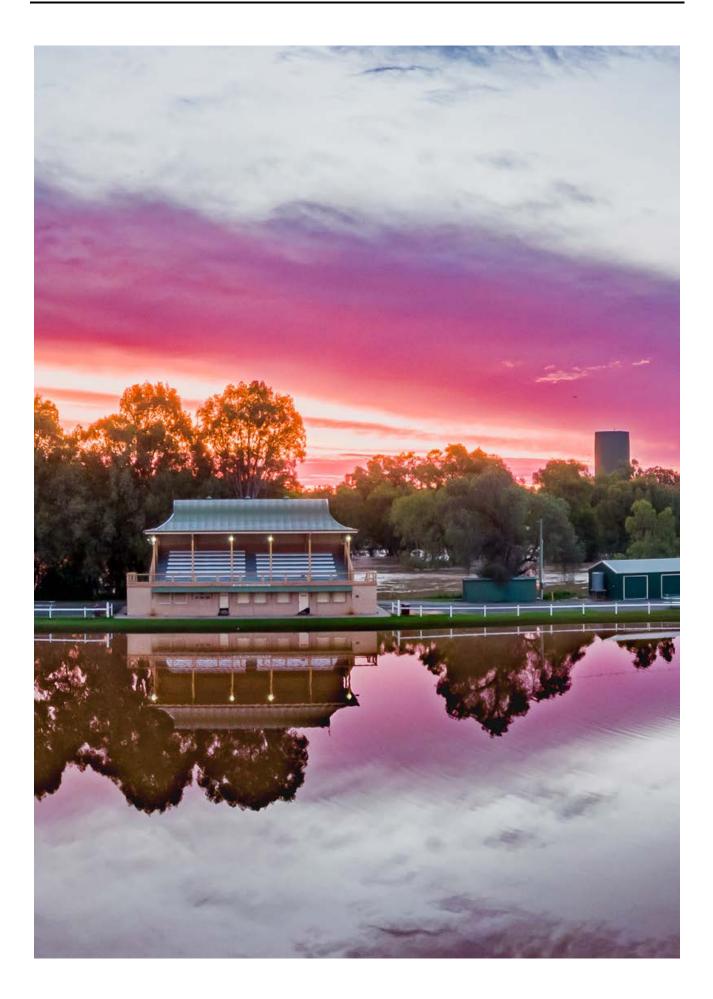
"Police are very short staffed but I also think when police have tried and tried the court system lets them down as well."

"Police can arrest them, then go to court and get a slap on the hand and that's it."

Generally, participants indicated that the police were doing a good job of keeping the community safe but acknowledged a number of challenges faced by the police. These included a lack of resources, a lack of consistent police coverage and numerous issues with youth. Poor perceptions of police and the criminal justice system are often correlated with fear of crime and resident's willingness to report crimes to the police.

Community Data and Engagement







Narrabri Shire Crime Prevention Action Plan 2024-2028

Focus: Delivering on the Narrabri Shire Crime Prevention Plan 2024-2028

This section acts as an umbrella for the Crime Prevention Plan in Narrabri Shire. Here we identify some of the key action items that will support and leverage other, more targeted, crime prevention action items and strategies. Key action items are numbered below. Rationales offer an explanation for the purpose of the action item as it relates to crime prevention. Strategies represent possible ways of achieving the action item. Measures of success are a means to evaluate the implementation and progress of the action item.

1. Adopt the new Narrabri Shire Crime Prevention Plan 2024-2028; and embed into relevant Council strategies and plans

Strategies	 Develop an implementation timeline for the Plan Determine responsibility areas for actions items, strategies and measures of success Responsible areas/individuals should develop specific, measurable, achievable, Monitor and review the progress of the Plan through the facilitation of quarterly Narrabri Crime Prevention Committee meetings
Measure of Success	 Total number of action items met Total number of strategies implemented
2. Review th Committee	ne terms of reference and membership of the Narrabri Crime Prevention
Rationale	The Narrabri Crime Prevention Committee is a key driver of crime prevention in the Shire. As such, it is important that its terms of reference are relevant to current crime trends and needs and allow the Committee to act and respond accordingly. Reviewing membership can help identify gaps in stakeholder engagement, ensuring that membership includes active members and represents the needs of various segments of the community.
Strategies	 Evaluate the current terms of reference to ensure they align with the latest crime trends and community needs, using the Narrabri Crime Prevention Plan 2024- 2028 and supporting documentation as the basis for decision-making Review the current terms of reference to ensure they empower the Committee with the necessary authority and resources to address matters of crime prevention in the Shire

Narrabri Shire Crime Prevention Action Plan 2024-2028

Strategies (contin.)	 Review the current terms of reference to ensure the decision-making process is efficient, transparent and inclusive Establish specific, measurable, achievable, relevant and time-bound goals for the Committee (SMART) Modify objectives where necessary to reflect current priorities and challenges in crime prevention Define clear metrics to assess the effectiveness of the Committee's initiatives Review the current terms of reference to ensure clear definitions of roles, responsibilities and expectations for Committee members Review the membership of the Committee and determine if there are stakeholders or community segments not currently represented but who 	 could provide valuable insights. If so, review the current terms of reference and revise accordingly Develop partnerships with local businesses, non-government organisations (NGOs), schools and other organisations that can support the Committee's initiatives Create opportunities for Committee members to network with external experts and other crime prevention bodies Consider offering formal training in Crime Prevention and Community Safety to Committee members (e.g. Crime Prevention Through Environmental Design, CPTED) Increase public awareness of the Committee's role and achievements through regular updates via traditional media, social media and community events
Measure of Success	 Updated terms of reference Total number of goals and objectives met as set out by the Committee Creation of specific performance metrics for the Committee's activities Representation of different community groups, professions and demographics within the Committee Total networking opportunities created Completion of formal training in crime prevention 	 Total number of new partnerships developed with key stakeholders Total number of Committee meetings held per year Regular attendance (more than 70% present) by members at Committee meetings Tracking and evaluation of public perspectives/commentary on communications/public contact (i.e. emails/phone calls) regarding the Committee's activities
awareness	disseminate the 2024-2028 Narrabri C of the actuality of crime in the Shire, t rime prevention strategy	
Rationale	local area and about the local strategies	t, residents need to know about crime in the s and plans to address it. By disseminating I the Plan's approach to addressing the issue

Narrabri Shire Crime Prevention Plan 2024 - 2028



Strategies	 Promote the Plan via traditional and social media channels Promote the plan at municipal libraries and other community-centered spaces Prepare and disseminate fliers and posters for public display advising how to obtain a hard copy of the Plan or access <u>online</u> 	 Create infographic mailout with fridge magnets/other items with key contact details (Council, emergency services and so on) in partnership with Crime Stoppers or NSW Police and post out with rates notices or other similar municipal mailout
Strategies Suggestion	Implement these strategies separately and strategy can be measured more meaningfu	
Measure of Success	 Measure traffic to Council website (specifically the Crime Prevention Plan) pre/post marketing strategies to determine which methods are most effective Monitor any changes in crime and crime rates following the dissemination of the Plan to understand its effectiveness in 	 crime prevention. Note: this needs to be interpreted with caution (i.e. a higher rate of crime could indicate increased reporting) Use perceptions of safety questions from baseline survey conducted in October 2023 again in 2026 to determine if there are improved feelings of safety
these where	opportunities for the funding of crime pre e they may advance the Narrabri Crime P ention in the Shire more broadly	
Rationale	Council led crime prevention efforts often re With the other budgetary pressures facing C funding to crime prevention initiatives. By se much needed supports and resources that r funding will significantly aid in Councils abil in this Plan.	Councils, it can be difficult to allocate eking external funding, this can provide nay not be otherwise possible. Such
Strategies	 Have a grants officer or person responsible seek out and identify grants specific to crime prevention Consider important elements of crime prevention such as grants which may facilitate community events and social 	 cohesion through to those which fund lighting or the implementation of other CPTED tools and techniques Focus efforts on funding areas which will aid in implementing the Narrabri Crime Prevention Plan 2024-2028
Measure of Success	Total number of grants identified	• Total number of grants applied to

Narrabri Shire Crime Prevention Action Plan 2024-2028

5. Participate in relevant conferences and workshops and consider taking a leading role in crime prevention efforts by organising a conference dedicated to the prevention of crime in regional and rural areas.

Rationale	of knowledge and best practices in crime p networks, enhancing collaboration and the role, Council can proactively address crime Region experiencing similar problems. Hos	Attending and participating in conferences/workshops facilitates the exchange of knowledge and best practices in crime prevention, while also building valuable networks, enhancing collaboration and the sharing of resources. By taking a leading role, Council can proactively address crime issues and learn from others in the Region experiencing similar problems. Hosting a conference is also a good way to empower local community residents and stakeholders and demonstrate a public commitment to community safety.		
Strategies	 Identify conferences or workshops that will aid the council in the implementation of the Narrabri Shire Crime Prevention Plan 2024-2028. For the proposed conference organised by Narrabri Shire Council, consider the following: Focus on the most pressing crime issues in regional and rural areas, such as property crime, drug-related issues, domestic violence, motor vehicle theft, fraud, rural crime and so on Emphasise the important role that local governments play in crime prevention and consider how local policies, initiatives and community partnerships can effectively reduce crime Ensure the event is outcome-focused, defining clear, achievable objectives at the outset. The content, discussions, presentations and 	 activities at the event should be deliberately planned to steer towards achieving the set objectives Involve local law enforcement, community leaders, policymakers, academic experts and NGOs in the planning process: this collaboration ensures buy-in and a comprehensive approach to crime prevention Invite experts in various fields related to crime prevention, including law enforcement officials, criminologists, social workers and representatives from successful crime prevention programs Seek sponsors to support the event financially, especially from local businesses or organisations interested in crime prevention Follow a similar model to the <u>Crime Prevention & Community Safety Conference 23 - 24 Nov 2023 - Gunnedah</u> 		
Measure of Success	 Number of conferences or workshops attended Stakeholders, participants and contributers identified Funding for conference sourced Conference developed and delivered Total number of attendees Monitor the depth and relevance of discussions and presentations. Feedback from session moderators and 	 participants can provide insights for the Shire's approach to crime prevention. Prepare a report on the workshop/ conference attended and/or conference hosted that is outcome focussed and includes a number of action items based on the proceedings. Ideally, these action items should be specific and applied to the Narrabri Shire Crime Prevention Plan 2024-2028 		



Focus: Community Engagement

This Action Area emphasises the importance of public awareness and involvement in crime prevention in Narrabri Shire. Strategies are outlined that aim to raise awareness and foster active participation from community members. A key focus is on creating a collaborative environment where citizens are informed and empowered to contribute to safety and security in their communities. Innovative outreach methods, public education campaigns and community events are proposed to enhance engagement and build a shared responsibility towards preventing crime. This Action Area serves as the foundation for establishing a strong and cooperative relationship between the community, Council, law enforcement agencies and other key stakeholders.

Rationale	There is an increase in certain types of offences, particularly motor vehicle theft, fraud and domestic violence-related offences. A public awareness and information strategy to encourage residents to reduce their risks is recommended.	
Strategies	• Create tailored messages for each crime type:	developed by the <u>NSW Police Force</u> and <u>Crime Stoppers NSW</u>
	 Example: for domestic violence, focus on recognising signs and offering support Example: for motor vehicle theft, emphasise target hardening preventive measures (e.g. 'how safe is your plate days') Example: for fraud, educate on common scams, cybercrime and protective strategies including e-safety and security To aid in community engagement and reduce cost/workload, utilise campaigns, information and materials 	 Distribute informative brochures and flyers in community centres, libraries, police stations, schools and other public places Develop a dedicated webpage specific to these strategies with comprehensive resources, tips and contacts Work with local stakeholders (e.g. car dealerships; financial institutions; libraries) to help co-fund and support these initiatives Use various media platforms –TV, radio, social media, newspapers – to reach a broader audience
Strategies	 Creation and dissemination of public information and education strategy for domestic violence Creation and dissemination of public 	information and education strategy for motor vehicle theftCreation and dissemination of public information and education strategy for fraud/cybercrime

Narrabri Shire Crime Prevention Action Plan 2024-2028

Measure of Success (contin.)	 Track the number of community members participating in crime prevention programs or initiatives following the knowledge translation efforts After disseminating crime prevention information, conduct surveys to assess the community's understanding and perception of the strategies 	 Analyse the reach, engagement and feedback on traditional and social media related to the crime prevention strategies Engage/monitor media coverage of crime prevention initiatives and strategies
7. Facilitate with the co	knowledge translation of additional cr mmunity	ime prevention strategies
Rationale	An informed community is often a safer co to protect oneself and one's property can community safety.	ommunity. Providing information about how help reduce victimisation and improve
Strategies	 Develop and disseminate crime prevention toolkits, such as those available through external agencies (e.g. NSW Police Force; Crime Stoppers NSW) – leverage current materials that have already been created (e.g. farm crime). Continue facilitating Crime Prevention Week once yearly Distribute crime prevention awareness material quarterly focusing on specific topics (e.g. domestic violence; motor vehicle theft; property crime; online e-safety and so on) 	 Promote crime prevention awareness material via traditional and social media channels Review and revise the dedicated crime prevention tab on the Council website, including providing links to existing resources such as those provided by Crime Stoppers, NSW Police, Government departments, Neighbourhood Watch and other public agencies / non-government organisations
Measure of Success	 Creation and/or delivery of crime prevention toolkits The facilitation of Crime Prevention Week The total distribution of crime prevention awareness material Revisions completed on crime prevention section/tab of Narrabri Shire Council website Track the number of community members participating in crime prevention programs or initiatives 	 following the knowledge translation efforts After disseminating crime prevention information, conduct surveys to assess the community's understanding and perception of the strategies Analyse the reach, engagement and feedback on traditional and social media related to the crime prevention strategies Engage/monitor media coverage of crime prevention initiatives and strategies

r developing a 'Coffee with Council and Cops' program of regular events	
Narrabri Shire Council and the NSW Police Force have a strong relationship. This can be leveraged to improve public awareness and engagement with local efforts in crime prevention. Coffee with Council and Cops is a similar approach to <u>Coffee with a Cop</u> that is designed to encourage improved relationships with police, improve reporting of crime and disorder and overall community reassurance.	
 Hold events annually, alternating between the three main population centres of Narrabri, Wee Waa and Boggabri so that each location is evenly serviced by such outreach Events attended by a police officer, Council officer and possibly a Councillor (ideally those associated with the Narrabri Shire Crime Prevention Committee) These events could be held for two hours on a Saturday (for example Track the number of attendees at each event Use police legitimacy and crime reporting questions from baseline survey conducted in October 2023 again in 2026 to determine if there has been an increase in perception of police and in between 11am and 1pm) when people are likely to be active in the commercial areas of their local communities and pre-post Saturday sporting and other commitments These events may also be used to disseminate crime prevention material Source funding internally for refreshments to provide at each event Track the number of attendees at each event Use police legitimacy and crime reporting questions from baseline survey conducted in October 2023 again in 2026 to determine if there has been an increase in perception of police and in 	
the Narrabri Shire Youth Council in addressing crime issues act youth	
Enable youth input and develop ownership of crime problems.	
 Engage the Narrabri Shire Youth Council to develop strategies to address crime and crime related problems faced by young people in the Shire Report to the Narrabri Crime Prevention Committee 	
 Total number and type of strategies developed Crime Prevention Committee meeting minutes reflecting consideration and engagement with Narrabri Shire Youth Council proposals Delivery of strategies to address crime and crime related problems faced by young people in the Shire 	

Narrabri Shire Crime Prevention Action Plan 2024-2028

10. Establish new and/or maintain existing relationships with key stakeholders in community crime prevention, including the NSW Police Force, community representatives, organisation and groups				
Rationale	Better collaboration between community safety stakeholders can lead to improved community safety outcomes			
Strategies	 Work collaboratively with government and local agencies to promote and support programs, including but not limited to: domestic violence (e.g. NDCAS); harm minimisation and the reduction of alcohol and other drug related problems (e.g. Vinnies, Sober in the Country); farm crime (e.g. NSWPF Rural Crime Investigator) etc. For example; Develop and maintain an ongoing association and collaboration with the local member of the <u>New</u> 	 South Wales Police Force Rural Crime Prevention Team (RCPT) (located in Gunnedah and Tamworth) Establish a hub and spoke model for sharing information pertinent to community safety that may not have been otherwise shared Collectively identify needs, goals or targets for community safety that are clear and measurable Report to the Narrabri Crime Prevention Committee 		
Measure of Success	 Number of new collaborations between community safety stakeholders Establishment of hub and spoke model and identification of key stakeholders included 	 Identify needs and issues of key stakeholders related to crime prevention (e.g. alcohol and other drugs) Crime Prevention Committee meeting minutes reflecting consideration and engagement with stakeholder input 		



Focus: Community Connectedness

This Action Area focuses on strategies aimed at building, strengthening and then maintaining community connections throughout the Shire. Collective efficacy – the community's ability to act on behalf of their shared values and concerns – comprises high levels of trust and solidarity among residents and their willingness to provide informal social control. Communities with high levels of collective efficacy generally have correspondingly lower fear of crime and lower crime rates. As such, levels of collective efficacy are considered to be the mediating factor between a neighbourhood's structural characteristics and crime. This Action Area emphasises that networks of belonging of belonging that facilitate the creation of social cohesion are a necessary precondition for communities being able to form high levels of trust and social solidarity and a willingness to act in response to perceived social problems.

11. Promote community engagement in matters of crime prevention through events focused on social cohesion

Rationale	<u>Social cohesion</u> building events are an im and disorder in communities. They can m fun and engaging, with the added benefit	ake public education more interesting,
Strategies	 Organise and deliver social cohesion events to build local culture and community connection Example: Establish participation in 'Neighbour Day' across the Shire as a whole or individually in the three main population centres of the Shire Example: Support local block parties with small funding grants to encourage cohesion building and information sharing Example: At community events, include "gratitude boards" where residents can use post-it notes to answer the statement "what I love most about my community is" Example: Support the formation of a "Town Team" to improve a particular area or place within the Shire either through the establishment of a new group of people; an existing 	 group/sub-group within the Shire; or formed via representation of existing community organisations (it is suggested that Wee Waa be the specific initial focus of a Town Team) Example: Consider <u>livability</u> academies that create engaged citizens through skills development related to safety, social cohesion and relationship building Provide encouragement and support for the delivery of alcohol and drug- free family/community events within Narrabri Shire Embed crime prevention education and messaging into 'general' community events; while not the focus, use these events to communicate evidenced based information of crime and public safety in Narrabri Shire in a positive social environment
Measure of Success	• Total events hosted and crime prevention material shared	Total attendance at events hostedMeasure new/improved social

Narrabri Shire Crime Prevention Action Plan 2024-2028

Measure of Success (cont.)	connections (e.g. Ask participants at exit of events – did they meet anyone new, have they made any plans for the community together, have they connected with any local community leaders or service providers)	• Use community involvement and social integration questions from baseline survey conducted in October 2023 again in 2026 to determine if there are improvements in measures of social cohesion
residents to	r establishing a <u>community reference</u> g assist Council with provision of grass- Prevention Through Environmental Des	roots crime prevention strategies
Rationale	Local community reference groups can a ownership over community safety. They a and expertise that may not otherwise be l	so add valuable contextual knowledge
	Note: It is important that the community re which is self-standing and embedded in t seek community input and engagement o	he community, from which council may
		engage with the ideas and strategies evention Committee, but also utilise it as an ery of the Narrabri Shire Crime Prevention
Strategies	 Use community engagement events to recruit potential local leaders and stakeholders, giving consideration to ensuring representation from across the Shire Once set up this committee should consider training in crime prevention principles conducted by a tertiary institution or private consultancy. This can then translate into a train-the-trainer program, ensuring the community reference group is self-standing and able to self-organise. This group should meet quarterly but can be called upon to support particular initiatives (e.g. CPTED audits) 	 Appoint a Council officer to facilitate the sharing of information from this group back to the Narrabri Crime Prevention Committee Work with group of nine to establish a vision for the community over the next 5-years and create an action plan to leverage local resources and services to develop safety strategies related to the Narrabri Shire Crime Prevention Plan 2024-2028 Have the community reference group identify and source funding for events/ programs which support community connection and/or crime prevention (e.g. Foundation for Rural Regional Renewal)
Measure of Success	 Establishment of a group of nine that is representative of the community (various age ranges, ethnicities, genders and work/life experience) Total number of meetings Training in crime prevention completed Co-creation of an action plan to leverage local resources and services to develop safety strategies 	 Total number of crime prevention initiatives supported Total number of grants identified and applied for Crime Prevention Committee meeting minutes reflecting consideration and engagement with the community reference group



Focus: Planning, Infrastructure and Resourcing

This Action Area focuses on leveraging environmental design and infrastructure planning as tools for crime prevention in Narrabri Shire. It emphasises the role crime prevention through environmental design (CPTED) in reducing crime opportunities and enhancing public safety and security. Strategies include improving street lighting, enhancing visibility in public spaces, maintaining proper access control, improving image and maintenance and designing buildings and landscapes to deter criminal activities. By incorporating crime prevention principles into design of the community, this Action Area will create communities that are designed to be safer and less conducive to criminal behaviour.

13. Ensure Council related planning and developments consider crime prevention principles and practices (e.g. proper lighting)

Rationale	Environmental design can have a significant impact on the kinds of crime opportunities that are available to offenders. Using Crime Prevention through Environmental Design principles can help reduce these opportunities. By building crime prevention principles into planning and development, Council can reduce the need to retrofit these measures (and the associated costs and social harm). A key aim is to provide spaces which encourage prosocial activities.	
Strategies	 Consider creating an internal <u>CPTED</u> review Committee, that reviews all potential development plans for crime issues related to design and planning Work with community reference group to reduce workload and ensure community input/engagement Review and audit public spaces in Narrabri Shire (specifically parks) to ensure they encourage public use and use crime prevention design where possible (such as lighting). Consider: Infrastructure: e.g. play equipment, BBQs, playing courts etc Repairs required to existing infrastructure 	 Past infrastructure on the site Identify any potential opportunities to improve design (ex. better lighting, clearer sightlines, improved signage, etc.) and create a plan for implementation The audit should be published on the Council website in a dynamic nature indicating the status of each park. Use <u>CPTED</u> principles and <u>safety</u> <u>audits</u> to annually review public areas Connect with <u>CPTED community</u> for additional guidance and training in <u>CPTED</u> principles
Measure of Success	 Improved image and maintenance of public spaces measured through pre/post audits of specific sites Reduced crime-related incidents in these locations 	• Use perceptions of safety questions from baseline survey conducted in October 2023 again in 2026 to determine if there are improved feelings of safety

Narrabri Shire Crime Prevention Action Plan 2024-2028

Focus: Youth Crime

This Action Area addresses the critical issue of youth crime in Narrabri Shire. It outlines a proactive approach to preventing youth crime by focusing on education and opportunities for pro-social engagement and expression. The strategies include developing youth-centric programs that offer education, mentorship and recreational activities. By targeting the root causes of youth crime, such as lack of opportunities and positive modelling, this Action Area aims to provide constructive alternatives and support to young people, helping them make positive life choices and strengthen their ties to the community.

14. Investigate starting a Police Citizen Youth Club (PCYC) in Narrabri Shire.

Rationale	There is clearly a desire for a PCYC in Narrabri Shire and a need to support youth activities in healthy and pro-social ways. Research has shown that pro-social activities, including sport and club involvement, can help keep youth out of trouble and acts as a protective factor against issues in the home or at school.		
Strategies	 Identify potential community sites for a PCYC to be located Identify funding opportunities and apply for funding for the creation of a PCYC- a co-sponsorship of this between Council and a commercial enterprise/service club could be investigated; alternatively, government Identify potential community sites or philanthropic grants can be identified and applied for Interim strategy: identify current infrastructure and create initial pilot of PCYC programming to determine level of interest and desired programming in the community 		
Measure of Success	 Location for potential PCYC identified Business case for PCYC developed Funding application for PCYC submitted Creation of implementation plan PCYC established in Narrabri Shire 		
15. Investigate funding opportunities to join programs such as <u>BackTrack</u> to service Narrabri and surrounding areas.			
Rationale	BackTrack is a recognised national leader and advocate for disengaged and at- risk young people. This unique program has also shown significant success in other rural communities. As noted above, youth-centric programs that offer education, mentorship and recreational activities can help keep youth out of trouble and act as a protective factor against engagement in criminal behaviour		
Strategies	 Identify interest in establishing a BackTrack program locally, including potential leaders (local champion) and volunteers and sources of funding. Contact the BackTrack organisation for details on funding and necessary requirements (e.g. resources) Create a business case and plan for support and implementation 		

Measure of Success	 Contact made with BackTrack Results of survey of community need/interest Creation of business case 	 Identification of community champions/volunteers Sources of funding identified and secured Creation of implementation plan
16. Investiga	ate and create local programs for yout	h.
Rationale	youth crime. This is consistent with resea have access to pro-social activities, they	d as one of the major issues correlating with rch that demonstrates when youth do not are more likely to engage in problematic one of the best protective factors for at-risk
Strategies	 Example: Collaborate with schools to implement updated educational programs, such as <u>Youth Frontiers</u>, focused on pro-social engagement Example: Consider a parental support program based upon the <u>Triple P</u><u>Positive Parenting Program</u> Example: Investigate other youth programs including the <u>Big Brothers</u><u>and Big Sisters Program</u> or an Adopt a Grandparent program Example: Another potential is <u>Fourth R</u>which focuses on healthy relationships and self-management 	 Identify potential avenues for a youth hub, or mobile youth activities, across the municipality, that will allow all youth to be involved (regardless of distance): as an alternative to a bricks and mortar location, a mobile 'youth resource centre' in the form of branded minibus or towable caravan which can be driven to existing buildings with other uses to be set up Identify avenues for funding to support and sustain these activities Identify potential volunteers and employees for these programs
Measure of Success	 Funding for youth programs and activities secured Volunteers for youth programs and activities mobilised 	 Connections developed with key stakeholders to support program development and delivery Creation and delivery of specific youth mentoring/education program or school program

Narrabri Shire Crime Prevention Action Plan 2024-2028

Focus: Domestic and Family Violence

This Action Area tackles the critical issue of domestic and family violence. It proposes a comprehensive and holistic approach to prevent and respond to such incidents within the community. The strategies include increasing public awareness, providing support services to victims and fostering a broader culture of nontolerance towards domestic violence. This Action Area also emphasises the importance of collaboration with local organisations and law enforcement to effectively address and reduce the incidence of domestic and family violence, ensuring a safer environment for all community members.

17. Allocate resources to enrol Council officers in DV training programs

Rationale	Domestic violence is a significant issue that is often misunderstood. Training is, therefore, necessary for Council members to effectively partner with community providers and support local strategies for domestic violence prevention.		
Strategies	 Enrol two Council officers in DV training program during the next offering 2024-26 	Consult the <u>NSW Legal Assistance</u> <u>Forum (NLAF)</u> for list of members and programs on offer	
Measure of Success	Completion of program by two Council officers		
18. Following the previous recommendation, support local domestic/family violence strategies for the Shire, that consider the rural geography of Narrabri Shire and the needs of the community.			
Rationale	While Council will not necessarily be able to impact directly the root causes of domestic and family violence, new knowledge can improve Council's ability to facilitate and support local strategies for the treatment and protection of victims.		
Strategies	 Identify opportunities for addressing domestic and family violence at the local level Identify specific needs in Narrabri (shelters, offender treatment, police training, social work supports, safety planning) Discuss strategies with local service providers including social workers and case managers 	 Collaborate with local organisations (e.g. <u>NDCAS</u>) to promote existing domestic violence support services Support activities that raise general public awareness through participation in and promotion of community events (such as <u>White Ribbon Day</u> etc) 	



Measure of Success

- The development of a local domestic/ family violence strategy
 After developing and disseminating
 - the domestic/family violence strategy, conduct surveys to assess the community's understanding and perception of this strategy
 - Analyse the reach, engagement and feedback on traditional and social media related to the crime prevention strategies
 - Engage/monitor media coverage of crime prevention initiatives and strategies
- Monitor the usage rates of local shelters, social work supports and domestic violence support services. NOTE: an increase in the use of these services can indicate higher community engagement and awareness.
- Monitor and evaluate the reach and impact of public awareness campaigns (e.g. White Ribbon Day), website traffic to domestic violence resource pages and the distribution of educational materials

Narrabri Shire Crime Prevention Plan 2024 – 2028





Centre for Rural Criminology