

Annual Report

2023-2024



Acknowledgement of country

Bundjalung Nation

Tweed Shire Council acknowledges the Ngandowal and Minyungbal people of the Bundjalung nation, particularly the Goodjinburra, Tul-gi-gin, and Moorungmoobah clans, as the Traditional Owners and Custodians of the land and water within our Shire's boundaries. We also respect the Tweed Aboriginal community's right to speak for their Country and to uphold their traditions and lore in caring for their ancestral lands.

Commitment to reconciliation

In the Tweed, we aspire to a future where reconciliation is woven into the fabric of our community. Our goal extends beyond cultural acknowledgment; it is about living and loving the Tweed in a way that includes everyone.

We recognise and celebrate the rich heritage of Aboriginal and Torres Strait Islander peoples, and welcome their contributions to preserving, strengthening, and enriching the Tweed community and its identity.

We will continue to promote and advocate reconciliation initiatives, actions and events, with a focus on truth telling, cultural education and awareness.

Our Reconciliation Action Plan (RAP)

Our Innovate Reconciliation Action Plan (RAP) 2024–2026 reaffirms our respect and furthered understanding of Aboriginal and Torres Strait Islander peoples' unique heritage, culture and connection to the region.

Launched in National Reconciliation Week celebrations, the RAP (May 2024 – May 2026) is part of Council's commitment to fostering an inclusive community and guides efforts towards reconciliation for the benefit of First Nations people.

This RAP highlights achievements like the creation of Livvi's Place – Goorimahbah Place of Stories, a playground and cultural space celebrating the Tweed Bundjalung Nation through artwork and storytelling. The recent phase of the project includes a vibrant youth precinct with a skate park featuring artwork by local Bundjalung artist Christine Slabb and wooden sculptures by Aboriginal artist Glenn Romanis.

Other achievements include the Aboriginal and Torres Strait Islander Town Planner Development Program, developed in partnership with Griffith University, to support emerging Aboriginal and Torres Strait Islander town planners in Tweed, and the Hastings Point Headland Management Plan, which seeks to protect culturally significant sites like the Cudgera Creek fish traps.

This RAP builds on the work completed under Council's original RAP launched in 2016 and will reflect Council's ongoing commitment to advancing reconciliation across the organisation.

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About this Annual Report

Welcome

Welcome to Tweed Shire Council's Annual Report for 2023-2024.

Tweed Shire Council is committed to serving our community through the provision of infrastructure and services to facilitate and promote safety, prosperity and wellbeing.

The Annual Report presents the Shire's financial and operational performance for the year and provides an overview of Council's progress towards the goals set out in the 10-year Community Strategic Plan 2022-2032 and the specific activities outlined in the Delivery Program 2022-2026 and Operational Plan 2023-2024.

The report highlights significant activities undertaken throughout the year, as well as some of our major achievements.

This report is designed to meet Council's obligations under the Local Government (General) Regulation 2021. You can find more information about the reporting framework for councils at:

olg.nsw.gov.au/councils/integrated-planning-and-reporting/

How to read the Annual Report

This Annual Report is divided into four sections:

Section 1: About us

Section 2: Reporting our progress

This section provides an outline of Council's progress against the actions set out in the Delivery Program 2022-2026. Like the Delivery Program, it is structured around four principal streams, as identified in the Community Strategic Plan 2022-2032. Under each stream is a summary of the key achievements and strategic outcomes delivered in 2023-2024, relevant to that objective. Achievements are shown with the relevant item number from the Delivery Program.





In the Tweed, we value the importance and beauty of our internationally significant environment and biodiversity and we feel a shared responsibility to protect and enhance it for current and future generations.

Council actively works together with traditional custodians and the broader community to minimise our impact on the environment; protect and improve the health of our land, waterways and native wildlife and mitigate the impacts of climate change.

Safety is a fundamental human need. All of us want and need to feel safe in the place we call home, have affordable access to essential services and confidence that our community will be supported to be safe in times of crisis.

Council provides safe and reliable water and wastewater services, ensures our built environment is constructed safely and provides comfort that the local businesses that we visit, like restaurants, cafés and service stations, are safe for us all to enjoy. Council provides a safe and connected local road network that can accommodate increased traffic as our shire grows and works with others to make sure that the Tweed is resilient and ready in the face of our changing climate.

People in the Tweed value our friendly and inclusive community and the high quality of life we enjoy thanks to our outdoor lifestyle and vibrant arts and culture scene. We care for each other in times of need, we support our local economy and we work together to create opportunities for us all to succeed.

Council provides infrastructure and creates connections to facilitate and nurture our community's active, vibrant lifestyle, growing economy and to help make the Tweed a great place to live, work and visit.

Some residents were lucky to be born in the Tweed, others have made the fortunate choice to make this shire their home – all of us have a role to play in shaping a liveable community that is ready for the future and respects the unique characteristics that make the Tweed so special.

Council's role is to work with the community and others to plan strategically for sustainable growth and manage change in a way that retains and enhances our diverse natural and built environments. The community expects Council to make responsible and transparent decisions in the best interests of the Tweed.

Section 3: Statutory reporting requirements

This section includes reporting requirements prescribed by the Local Government (General) Regulation 2021.

Section 4: Financial statements

This section includes general purpose financial statements for the financial year ending 30 June 2024.

How to access this report

This report is available on our website tweed.nsw.gov.au/annual-financial-reports

Other reports

State of our Shire report December 2021 – September 2024
tweed.nsw.gov.au/state-of-our-shire-report-2021-2024

Tell us what you think about this report

Council values feedback or questions relating to this annual report.

You can contact us by email: tsc@tweed.nsw.gov.au or send a letter addressed to The General Manager, Tweed Shire Council, PO Box 816, Murwillumbah NSW 2484.



Section 1:
About us

Living and loving the Tweed

Council values and statements

Vision

The Tweed will be recognised for its desirable lifestyle, strong community, unique character and environment and the opportunities its residents enjoy.

Mission statement

Working with community and partners, provide leadership in facilitating and delivering services that manage growth sustainably, create opportunity and enhance the value of our civic and natural assets for this and future generations.

Value statement

What we value

Living and loving the Tweed.

We look after people and places, explore all opportunities and are proud of our passionate approach.

We care about each other, choose to be here, and are in this together.

We have conversations where everyone can contribute and we are willing to have a go.

We put back in to make a difference, so that our Tweed community is even better tomorrow than it is today.

Mayor and General Manager's message

Mayor's message

What a year! It was such an honour to work for the Tweed community for the past 12 months, representing the community and Council in issues both at a local, state and national levels.

One outcome we're working hard for as a Council team is improved housing opportunities for our community, especially those still struggling to find secure accommodation following the devastating 2022 floods. We know many of our families are still struggling with this and the cost of living crisis.

We're advocating to other levels of government for solutions for safe, secure and affordable housing for now and into the future, without compromising our unique environment and relaxed lifestyle we enjoy here in the Tweed.

Council asked for community input to help guide us on the Growth Management and Housing Options Paper and Affordable Housing strategies. Feedback on these documents will be incorporated before the final Strategies are drafted. There were significant inroads into reducing the development application backlog to support our community and economy and average assessment times for houses now sits at 79 days.

Work continued on preparation of the Environmental Impact Statement (EIS) for the raising of Clarrie Hall Dam, to triple our water supply for future generations.

To increase resilience to natural disasters, we saw the completion of the Tweed riverbank stabilisation project at Uki, progression of the Tweed Heads South Levee and Drainage Study and flood restoration funding for Council Depot and other community assets.

Protecting our environment is crucial. I was honoured to win the 2023 Climate Ambassador Award for my advocacy on climate change in the Cities Power Partnership Awards. Council continues to work on environmental initiatives such as the Tweed Coast and Estuaries Coastal Management Program and the Tweed Conservation Strategy. Additionally, the opening of the Tweed's largest solar energy array at Banora Point made the Tweed Shire the biggest uptaker of solar power on the NSW North Coast.

Our community has also embraced new recreation spaces with the all-abilities playground at Jack Evans Boat Harbour, supported by the new accessible swim areas which are proving very popular. The upgraded playgrounds at Recreation Ground and Ray Pascoe Park in Tweed Heads have also been given a huge thumbs up by local families.

Another major highlight was the opening of the Tweed’s first official mountain bike park and pump track at Uki, set against the stunning backdrop of Wollumbin/Mt Warning. Many people of all ages are using it and we are already looking where else we could provide facilities like this in other parts of the Shire.

The Tweed section of the Northern Rivers Rail Trail celebrated its first birthday with the news more than 140,000 people had used the 24-kilometre section in its inaugural year, also winning many awards along the way, including Travellers Choice on Trip Advisor.

Our cultural facilities continue to thrive, with Morandi and new Olley works unveiled beside the Monet at the Tweed Regional Gallery and the Tweed Regional Museum unveiling its 20th anniversary exhibition, Omnia: all and everything.

As we move forward into another busy year, I am excited about what’s ahead and look forward to working together to make the Tweed even stronger.



Councillor Chris Cherry

*Mayer of
Tweed Shire*



General Manager's message

Earlier this year, we marked two years since the floods that devastated our community and turned Council's focus to flood recovery and flood-related betterment projects.

I believe this Council has set a benchmark regionally for the way in which we have professionally and strategically approached the recovery efforts.

For example, this has resulted in 156 homes being offered under the VHP Resilient Homes Program in Tweed to date, with 115 now accepted and 73 buy back purchases complete.

The work we are doing on betterment or removing assets from the flood plain will no doubt pay dividends for future generations. The industrial land swap is also nearing completion and our new works depot and animal pound and rehoming facility will benefit from being located on flood-free land.

Financially for our community, the investment made over the past two-and-a-half years has been significant in terms of State and Commonwealth grants, and Council resourcing. Future generations will benefit from the strategic approach we have taken.

I am particularly proud of the significant number of grants achieved over this short Council term. I would go far so far as to say, this has been unprecedented in terms of capital expenditure and number of grants. For this financial year, we achieved 303 grants from 55 agencies totalling \$138.6M.

Without doubt the issue of housing affordability and the rising number of homelessness has also been a focus. The progress made on the Growth Management Housing Strategy and Affordable Housing Strategy, while not immediately delivering on-the-ground solutions, will ensure that the Council moving forward has the right strategies and policy framework in place to address the current crisis, and hopefully avert future crisis.

We have made further inroads to reducing the development application backlog. A whole of Council focus, coupled with a strategic approach, has reduced the number of outstanding development applications from 540 in November 2022 to 275 in June 2024.

We're getting ready for the future, across the spectrum of our services, with preparation of the Environmental Impact Statement for the raising of Clarrie Hall Dam, funding secured for the 4-laning of Tweed Coast Road and a plan adopted to shape the future of tourism in the Tweed - the Tweed Destination Management Plan 2024-2030.

On the environmental front, the Tweed held its first Council-facilitated Community Action Network workshop in August 2023, to support individuals and community groups in taking positive steps towards climate action. Council's Climate Change Adaptation Plan is advancing with the scope and budget in place. Construction of the Tweed's biggest solar array at the Banora Point Wastewater Plant was

completed in August 2023, comprising 1,208 high-efficiency solar panels with a capacity of 604 kilowatts. This is expected to have a substantial impact on Council's future emission reduction. It was also pleasing to see 25 nominations being received for the Tweed Sustainability Awards by businesses and residents doing exceptional work to make a difference to the Tweed's environment.

We're continue to provide great places to live, work and play. The Northern Rivers Rail trail celebrated its first year of operation with outstanding visitation numbers, the new Uki Mountain Bike Park has proven to be very popular, and we delivered a range of great park projects, including the latest stage of Goorimahbah - Place of Stories and upgraded facilities at Recreation Ground.

I look forward to Tweed Shire Council maintaining our performance and delivering great outcomes for our community in 2024-2025.



Troy Green

*General
Manager*



Our guiding principles

Exercise of functions generally

The following general principles apply to the exercise of functions by Tweed Shire Council:

- Councils should provide strong and effective representation, leadership, planning and decision-making.
- Councils should carry out functions in a way that provides the best possible value for residents and ratepayers.
- Councils should plan strategically, using the integrated planning and reporting framework, for the provision of effective and efficient services and regulation to meet the diverse needs of the local community.
- Councils should apply the integrated planning and reporting framework in carrying out their functions so as to achieve desired outcomes and continuous improvements.
- Councils should work co-operatively with other councils and the State government to achieve desired outcomes for the local community.
- Councils should manage lands and other assets so that current and future local community needs can be met in an affordable way.
- Councils should work with others to secure appropriate services for local community needs.
- Councils should act fairly, ethically and without bias in the interests of the local community.
- Councils should be responsible employers and provide a consultative and supportive working environment for staff.

Decision-making

The following principles apply to decision-making by Tweed Shire Council (subject to any other applicable law):

- Recognise diverse local community needs and interests.
- Consider social justice principles.
- Consider the long term and cumulative effects of actions on future generations.
- Consider the principles of ecologically sustainable development.
- Decision-making should be transparent and decision-makers are to be accountable for decisions and omissions.

Community participation

Council should actively engage with the local community, through the use of the integrated planning and reporting framework and other measures.

Council is committed to the delivery of these principles and to transparent reporting and accountability to the community.

Our commitment to being accountable

Audit, Risk and Improvement Committee

The objective of the Audit, Risk and Improvement Committee (ARIC) is to provide independent assurance and assistance to the Council on risk management, control, governance and external accountability responsibilities.

The Committee's objectives are to review the following aspects of the council's operations:

- compliance
- risk management
- fraud control
- financial management
- governance
- implementation of the strategic plan, delivery program and strategies
- service reviews
- collection of performance measurement data by the council
- any other matters prescribed by the regulations

The Committee is also to provide information to the council for the purpose of improving the council's performance of its functions.

The committee meets five times per year and includes a review of the annual financial statements and external audit activities. More information including current members can be found at: tweed.nsw.gov.au/audit-risk-improvement-committee

Internal audit

Internal Audit is located within the Corporate Governance section of Corporate Services. The Internal auditor is responsible for internal audit activities. While administratively reporting to the Manager Corporate Governance, the auditor's independence is assured through a direct reporting relationship to the Audit Risk and Improvement Committee and, through the committee, to the General Manager.

Enterprise risk management

Risk management at Council is established at both an enterprise level and an operational level.

Enterprise Risk Management (ERM) is the holistic management of all risks appropriate to Council's operations, and is aligned to our Community Strategic Plan, Delivery Program and Operational Plan. The ERM function is located within Corporate Governance and identifies strategic risks to Council.

In conjunction with Internal Audit, it oversees the effective management of strategic risks to an appropriate level.

Individual managers across Council are responsible for the day-to-day management of operational risk. As part of Council's Integrated Planning and Reporting (IP&R) system, Audit and Risk helps managers identify their top operational risks.



Our stakeholders

Who Council engages with

The Tweed is a large and diverse local government area, and it is Council's responsibility to ensure all community members have an opportunity to engage with Council on matters that affect them and their community's future.

In particular, stakeholders include:



Residents



Ratepayers



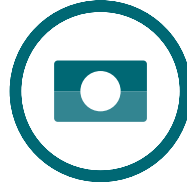
Local resident, ratepayer and progress associations



Environment groups



Businesses, industry and farming



Representatives of community demographics



Community and sporting groups



Government agencies and Members of Parliament (state and federal)



Visitors to the Tweed



Neighbouring councils and regional organisations

What Council engages with the community about

Council engages with the community on a wide range of projects that may affect them, such as:



Setting our future direction

For example:

10 year Community Strategic Plan; Local Strategic Planning Statement



How Council is run

For example:

Four year Delivery Program; Annual Operational Plan and budget;
Council Policies



How Council plans to manage services for the community and the environment

For example:

Parks and Open Space Strategy; Community Development Strategy;
Water Strategies Review; Council Policies



Planning best use of land to meet community and environmental needs

For example:

Local Environmental Plan; Development Control Plan; Locality plan;
Scenic Landscape Strategy



Managing development to best meet community needs

For example:

Development Applications

The Tweed profile

Our location

Nestled in the eroded caldera of the largest shield volcano in the southern hemisphere, the Tweed is the largest local government area on the north coast of New South Wales, covering an area of just over 1,309 square kilometres. The Tweed adjoins the NSW local government areas of Byron, Lismore and Kyogle, with the Queensland border to its north where it divides the twin towns of Tweed Heads and Coolangatta..

Our history

Captain James Cook identified and named 2 of the Tweed's most prominent features, Wollumbin / Mount Warning, and Point Danger (Aboriginal area of Pooningbah), in 1770. Before European settlement the area was blanketed in sub-tropical forest and was home to the Bundjalung people.

Many of the Tweed's towns and villages are named in the local Aboriginal language.

The area was settled by timber-getters around 1844. The first school opened in 1871.

By the 1890s the river port of Tumbulgum was the centre of population.

The focus moved to Murwillumbah when the first Local Government municipality was declared in 1902. The Municipality of Murwillumbah and Shire of Tweed were amalgamated, and the Tweed Shire was declared on 1 January 1947.

Our population

The Tweed Shire population in 2023 was 98,967 and is forecast to grow between 13,000 and 30,000 people by 2041*. (Source: Australian Bureau of Statistics, Regional Population Growth, Australia (3218.0). Compiled and presented in profile.id by .id (informed decisions)).

In line with this population growth, according to one data source (see notes below), the number of dwellings in the Tweed is forecast to grow from 44,577 in 2021 to 59,271 in 2041, with the average household size rising from 2.36 to 2.42 by 2041. (Source: Population and household forecasts, 2021 to 2041, prepared by .id (informed decisions), March 2023).

Between 2021 and 2041, the age structure forecasts for Tweed Shire indicate a 45% increase in population under working age, a 30% increase in population of retirement age, and a 34% increase in population of working age.

Population projections

**Current population projections for the Tweed Shire diverge significantly between different data sources. The NSW Government population project dataset has modest population growth projections for Tweed Shire – an additional 13,290 persons in the next 20 years (2021 to 2041), reaching 112,244 persons by 2041. By comparison, Informed Decisions is more ambitious, with an additional 31,571 persons projected in the next 20 years, reaching 131,489 persons by 2041.*

The Growth Management and Housing Strategy (GMHS) has enabled an opportunity for Council to refine the information available from the current population projections and prepare its own population projections – an additional 31,182 persons projected in the next 20 years, reaching 128,333 persons by 2041. In estimating the future housing needs of the Tweed, a set of projections has been adopted to ensure that a higher growth scenario than the NSW Government projections can be appropriately catered for if it occurs.

According to the GMHS housing outlook, the number of dwellings in Tweed Shire is anticipated to increase by 12,247 dwellings over the next 20 years – from 41,167 dwellings in 2021 to 53,413 dwellings in 2041.

Our economy

Tweed Shire's Gross Regional Product is estimated at \$5.71 billion.

(Source: National Institute of Economic and Industry Research (NIEIR) ©2024. ©2023. Compiled and presented in economy.id by .id (informed decisions)).

The Tweed has a diverse industry base with employment access to a range of service sector and primary sector industries.

In the year ending June 2023, there were 42,127 local jobs and 8632 local businesses in the Tweed Shire.

The key industry sectors in terms of jobs and value are health care, tourism industry including accommodation and food services, construction and manufacturing and retail.

Employment projections

In 2021, a total of 40,668 Tweed residents were employed, representing an increase of 4,961 from 35,707 in 2016. The number of people employed within the Tweed Shire rose from 28,158 workers in 2016, to 33,248 workers in 2021, an increase of 5,090 workers. This indicates that a number of Tweed residents travel outside of the Shire for work. According to the 2021 Census, the Tweed Shire had an estimated workforce of 33,248 people.

Our environment

The stunning centrepiece of the Tweed, where the sun first hits the Australian continent, is Wollumbin / Mount Warning which is surrounded by national parks forming the caldera of the fertile Tweed Valley.

The area includes 37 km of coastline, wetlands and forests, pastoral and farm land, the entire basin of the Tweed River, and mountainous regions containing 3 World Heritage listed national parks. Tweed is located in one of the largest natural erosion calderas in the world and boasts an internationally significant environment with the highest biodiversity in NSW (top 3 in Australia).

Our shire

A profile about our place, land use and infrastructure.

Our community

A snapshot of our people who live here.

Our economy

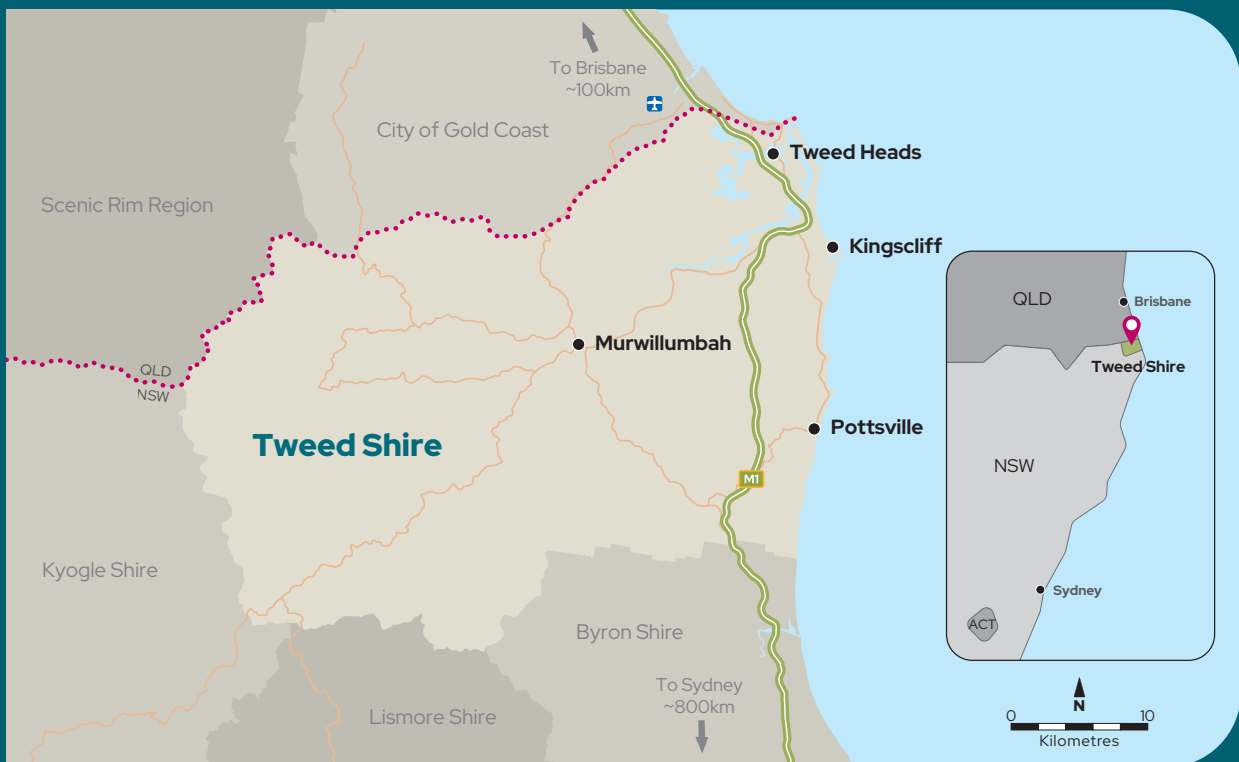
A snapshot of our business and industries that succeed in Tweed.

Our environment

A snapshot of our biodiversity and natural environment.

Our shire

The Tweed



Located in NSW North Coast.

- Major population centres: Tweed Heads, Murwillumbah, Kingscliff.
- Gateway between Northern NSW and South East Queensland.
- Gold Coast Airport serves as the major international gateway.
- Access to services and employment opportunities not found in many other regional centres.
- Internationally significant environment.

Land use



Council infrastructure in the Tweed

Sport, recreation, community and cultural assets



assets
6000
value
>\$250m

includes parks, sporting facilities, aquatic centres, cemeteries, office buildings, community centres, auditoriums, halls, leased and licensed buildings, art gallery, museum, library facilities, bushland, foreshores and waterways assets.

Water assets



1

dam

3

water treatment plants

27

water pump stations

2

weirs

42

reservoirs

723km

water mains

Stormwater assets



390km

stormwater drainage pipes, channels and minor road culverts

17,650

stormwater pit structures

Wastewater assets



8

wastewater treatment plants

542km

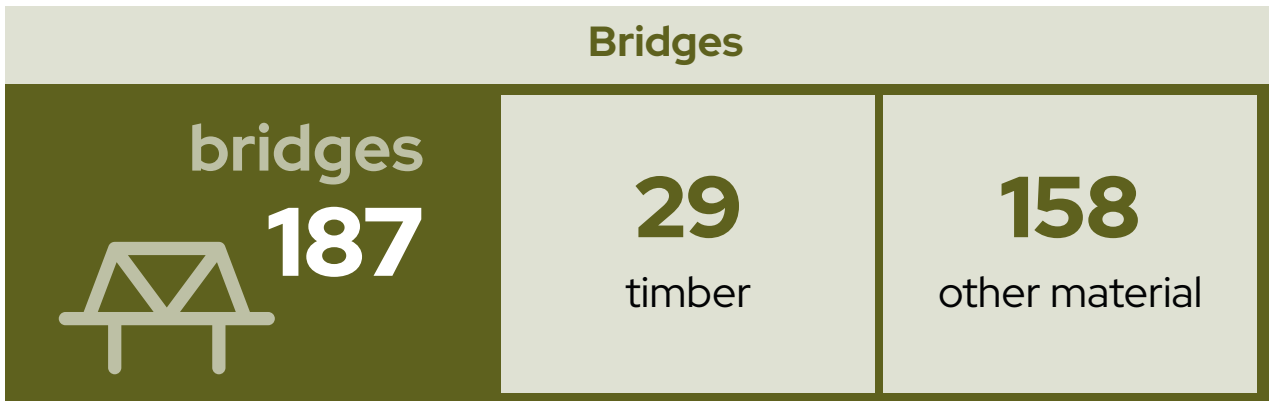
gravity sewer mains

187

sewerage pump stations

174km

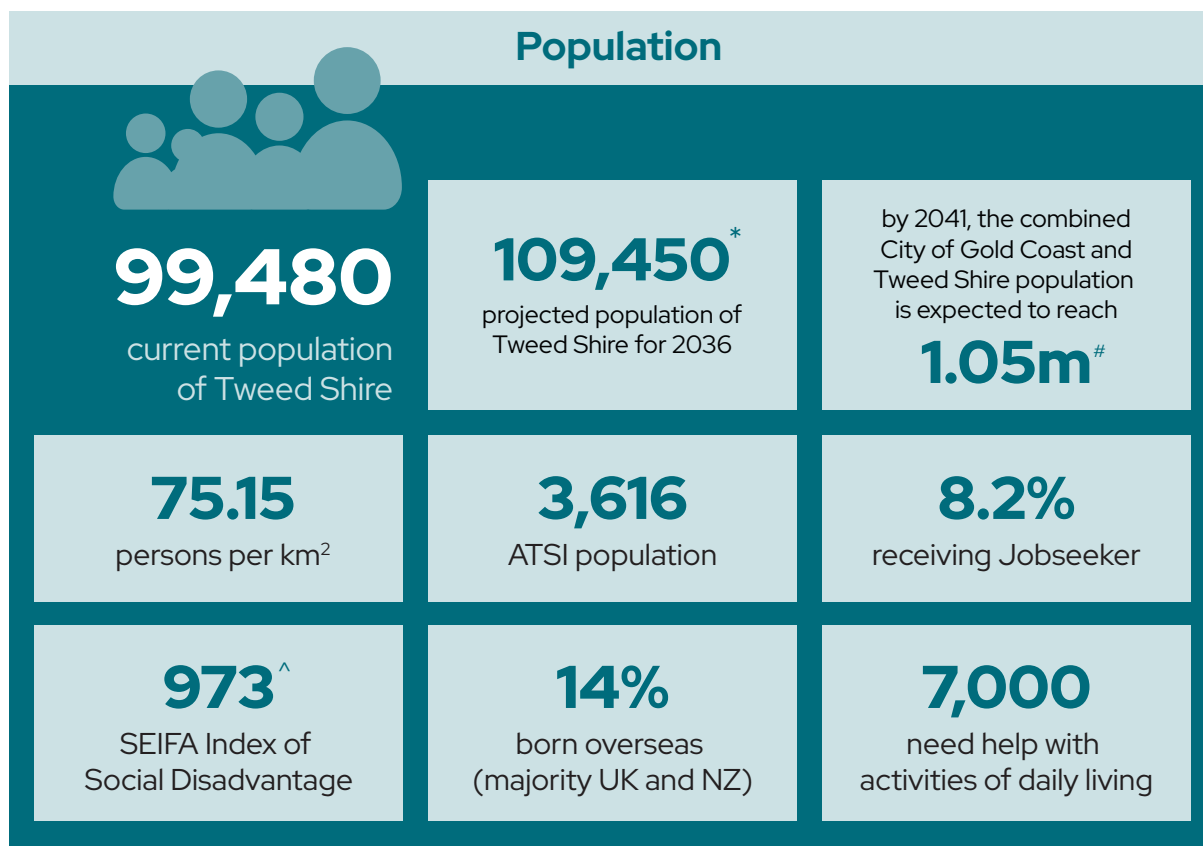
sewer rising mains



Our community

- The Tweed is one of the most desirable places to live in Australia and has the fastest growing population in the region.
- The Bundjalung people lived in the Tweed more than 40,000 years prior to the arrival of European cedar getters who established settlements here in the 1840s.
- Today, the Tweed is home to almost 100,000 residents, from all around the globe.
- We are seeing a widening of the gap between those with socio-economic advantage, and those who are disadvantaged or vulnerable.





* Source: Department of Planning, Industry and Environment Population Projections, 2019

Source: Queensland Government Statisticians Office, Population Projections Gold Coast LGA 2041, medium series, 2021

^ Socio-Economic indexes for Areas (SEIFA) ranks areas according to their relative social-economic advantage and disadvantage using Census data. A higher score on the index means a lower level of disadvantage. The Tweed Shire overall is on the 36th percentile. For comparison, the NSW score in the 2021 index is 1,000 (less disadvantage than Tweed, 42nd percentile) and Regional NSW sits at 982 (marginally less disadvantage than Tweed, 32nd percentile). Scores vary across the Shire, with Mid Coast – Casuarina the least disadvantaged at 1,069.1 (85th percentile) and Tweed Heads West the most disadvantaged in the Shire, sitting at 928.5 (14th percentile). Source: Informed Decisions, Tweed Shire Council website.

Lower proportion of children (<18) and higher proportion of persons aged >60 than Regional NSW average.

More residents work in health care and social assistance than any other industry.

Table 1: Population breakdown, children (0–14), working age (15–64) and retirees (65+) 2016 – 2036.

	Children (aged 0–14)	Working age (aged 15–64)	Retirees (aged 65+)
2016	16,200	54,750	22,900
2021	16,500	56,800	26,250
2026	16,050	57,150	30,300
2031	15,650	57,300	33,750
2036	15,650	57,250	36,600

Source: Department of Planning, Industry and Environment Population Projections, 2019



Our economy

- The Tweed has a diverse economy with sustained growth.
- This growth has seen the emergence of innovative, sustainable and creative technologies.
- The clean, green natural beauty, relaxed lifestyle and environmental credentials of the Tweed make it an attractive destination for new businesses.
- The Tweed is strategically located to take advantage of South East Queensland markets as well as Brisbane’s international airport and the Port of Brisbane.
- The new Tweed Valley Hospital in Kingscliff (due for completion in 2023) will assist the continued growth of the health care industry in the Tweed.

Key industries in the Tweed



Key statistics



Largest employing industries



Largest growth industry last 5 years





Our environment

- The Tweed features world-significant biodiversity, rivers, wetlands, forests, mountainous regions, pastoral and farm land.
- 37 km of coastline.
- 3 World Heritage listed national parks.
- Unique and complex landform dominated by the remnant of the Wollumbin/ Mt Warning shield volcano that supports Australia's highest concentration of threatened plant species and fauna diversity.
- The entire catchment of the Tweed River and its tributaries is encompassed within the Tweed Shire local government boundary.

Key statistics



37km
length of coast line

214
threatened plant
and animal species

52%
area covered by
bushland

48.6%
houses with solar

9
priority pest
animal species



Our Council



Democracy in the Tweed

Tweed Shire Council was declared on 1 January 1947, following amalgamation of the municipality of Murwillumbah and Shire of Tweed.

Tweed Shire Council is governed by [7 Councillors](#) who are elected to represent the shire (there are no wards or divisions).

Our Councillors are elected for a 4-year term.

The Mayor and Deputy Mayor (should Council wish to have a Deputy Mayor) are elected by the Councillors in a process managed by Tweed Shire Council. The Mayor is elected at Council's first meeting and serves a 2-year term. The Deputy Mayor position, which Council currently elects for a one-year term, is determined at Council's discretion.

Council meetings and Public Forum sessions are held monthly.

View the '[Roll of Freeman](#)' on Council's website to see those elected to serve in Local Government in the Tweed from 1902 (including Town/Shire Clerks and General Managers) to current day.

Council meetings

Generally held on the third Thursday of each month in the Council Chambers at the Murwillumbah Civic and Cultural Centre at Tumbulgum Road, Murwillumbah or Harvard Room at the Tweed Heads Administration at Brett Street, Tweed Heads. Occasionally, there may be changes to the date or venue of a Council meeting and this will be communicated through Council's newsletter, the Tweed Link. For meeting dates and times visit tweed.nsw.gov.au/council-meetings.

Planning Committee meetings

Generally held on the first Thursday of each month in the Council Chambers at the Murwillumbah Civic and Cultural Centre at Tumbulgum Road, Murwillumbah or Harvard Room at the Tweed Heads Administration at Brett Street, Tweed Heads. These meetings deal exclusively with matters pertaining to land use planning and are open to the public. Confidential items are considered in closed sessions, which exclude media and public.

Filming and broadcasting of meetings (webcasting)

All Council Meetings and Planning Committee Meetings are filmed and broadcast (in line with NSW legislation) using our new webcasting service, Resolve. This increases the transparency of Council decision making and allows access for members of our community who are unable to attend in person. The video is uploaded following the meeting/s and viewers can go straight to an agenda item without having to watch the entire meeting webcast. Note: If you attend one of these meetings in the public gallery, you may appear in the broadcast recording.

Agendas

Meeting agendas are generally available from 8 pm on the Tuesday the week before the meeting (i.e. 9 days prior). When a public holiday occurs the week before the meeting, the agenda may not be available until the Wednesday the week before the meeting (i.e. 8 days prior).

Minutes and the webcast recording are published as soon as practical after the meeting. Minutes are unconfirmed until they are formally adopted at the next meeting of Council.

Public Forum sessions

The community have the opportunity to informally address Councillors on items for Council consideration at Public Forum sessions held immediately prior to Council and Planning Committee meetings. A booking is required and can be made by contacting Council.

The elected Council

NSW local government elections were held in December 2021.

The following Councillors were elected to represent the Tweed until September 2024:

- › Councillor Rhiannon Brinsmead
- › Councillor Reece Byrnes
- › Councillor Chris Cherry
- › Councillor Meredith Dennis
- › Councillor Nola Firth
- › Councillor James Owen
- › Councillor Warren Polglase

The following Councillors have held the positions of Mayor and Deputy Mayor during the term:

Year	Mayor	Deputy Mayor
2021–22	Cr Chris Cherry	Cr Reece Byrnes
2022–23	Cr Chris Cherry	Cr Meredith Dennis




From left to right: Cr Warren Polglase, Cr Meredith Dennis, Mayor Chris Cherry, Cr Nola Firth, Cr Rhiannon Brinsmead, Cr James Owen. Inset: Cr Reece Byrnes

Councillor profiles

Chris Cherry (Mayor)



 PO Box 816, Murwillumbah NSW 2484

 0437 400 174

 ccherry@tweed.nsw.gov.au

Councillor Cherry was elected to Tweed Shire Council in 2016 as an independent. She served 3 years as Deputy Mayor from 2016 and was elected Mayor in 2020, a position she has held since.

This was a difficult period for the community and businesses as they dealt with the unprecedented challenges of COVID-19 and border closures, followed by the devastating floods in the region in 2022.


A Tweed resident in the Wooyung area for nearly 50 years, Councillor Cherry now owns a Davidson Plum farm at Mooball. She has been married for 23 years and has 3 children “who keep me grounded and remind me why what we do is so important”.

After attending high school in Mullumbimby, she studied at the University of Sydney from the age of 17 and then began a post graduate degree in Biophysics at the University of NSW (UNSW). Following this, she worked in dryland salinity research at UNSW and University of Adelaide.

Meredith Dennis OAM (Deputy Mayor)



 PO Box 816, Murwillumbah NSW 2484

 0419 883 279

 mdennis@tweed.nsw.gov.au

Councillor Dennis was elected to Tweed Shire Council in 2021 as an independent.

Born in South Australia, and growing up on a dairy farm in the Adelaide Hills, Councillor Dennis trained as a nurse at the Royal Adelaide Hospital before moving to Sydney where she owned and operated several retail businesses. With a taste for travel, Councillor Dennis has experienced much of the globe, with Africa and Greece being favourite destinations.

A resident of Limpinwood, Councillor Dennis concluded a short-lived retirement to return to nursing and caregiving through the Dept. of Veteran Affairs, as her father was a World War II veteran.

Councillor Dennis has an extensive volunteer portfolio reflecting her love of the Tweed and its people; actively involved with the Tweed Regional Art Gallery, Murwillumbah Hospital and Hospital Auxiliary, a wildlife carer and local Landcare affiliate. A keen interest in agriculture saw Cr Dennis elected as President of the Tweed River Agricultural Society.

Fundraising forms a large part of her volunteer philosophy, raising funds for hospital equipment, patient support and palliative care. In 1998 Councillor Dennis was one of the founding members of Tweed Palliative Support; an organisation providing support and practical assistance for palliative patients in the Tweed. In 2009 Councillor Dennis was a driving force behind the purchase and opening of Wedgetail Retreat, NSW's only community hospice. The hospice has now been open for 9 years with no government funding but operates with the support of the local community, predominantly provided by money raised in the palliative care op shops. Councillor Dennis has been the President of Tweed Palliative Support for more than 15 years.

Between 2001 and 2019, Councillor Dennis has received regular awards for her service to the community, including Tweed Volunteer of the Year, Tweed Citizen of the Year and the NSW Government Community Service Award. In 2015 Councillor Dennis was awarded an Order of Australia Medal (OAM) for services to the community and palliative care and in 2016 was a finalist for Australian of the Year (Local Hero category).

Rhiannon Brinsmead



PO Box 816, Murwillumbah NSW 2484



0418 110 573



rbrinsmead@tweed.nsw.gov.au

Councillor Brinsmead was elected to Tweed Shire Council in 2021.

A lifelong resident of the Tweed Shire, Councillor Brinsmead was born in the Tweed Hospital, spent her childhood between the beach in Pottsville and on the family farm in Crabbes Creek, went to school in Murwillumbah, and currently resides in one of the Tweed's glorious coastal towns with her children and ragdoll cat, Winston.

With qualifications in early childhood education, business, and marketing, Councillor Brinsmead is currently completing a Degree in Law and the Company Director's course at the Australian Institute of Company Directors. She has a keen interest in law, is a Justice of the Peace and is a small business owner and operator. A Rotary Club member and the Secretary of Business Kingscliff, in her spare time, she loves to soak up the Tweed lifestyle, enjoying walking, swimming at the Shire's creeks and beaches, and yoga and Pilates.

Reece Byrnes



PO Box 816, Murwillumbah NSW 2484



0436 411 386



rbyrnes@tweed.nsw.gov.au

In 2016, Reece Byrnes was elected as the youngest councillor in the history of Tweed Shire Council and elected Deputy Mayor for the 2021–2022 term.

Councillor Byrnes is a member of the Australian Labor Party and believes he brings fairness, equality, accessibility and a ‘fair-go’ to every council decision he makes. He comes from local family who have worked tirelessly in the food production industry to provide for their community. Councillor Byrnes lives in Banora Point with his wife, who is a local doctor.

A history buff and self-proclaimed keen bad guitarist, Councillor Byrnes is a Justice of the Peace and holds a Bachelor of Social Science (majoring in social welfare and government policy studies). His focus is always the people of the Tweed. He strives to protect the unique lifestyle of the Tweed for generations to come and also understands the need to ensure the economy is strong and residents have employment options.

Nola Firth



PO Box 816, Murwillumbah NSW 2484



0419 924 457



nfirth@tweed.nsw.gov.au

Councillor (Dr) Nola Firth was elected to Council in 2021 as a member of The Greens party.

A retired academic and, Councillor Firth’s qualifications include a Bachelor of Arts, Masters of Education, Graduate Diploma of Special Education, and a Doctor of Philosophy (PHD). She is a past president of Learning Difficulties Australia and is a Churchill Fellow.

Councillor Firth is a long-term member of Australian Natives for Treaty and Aboriginal Reconciliation, and she is one of the early and continuing members of the Australian Conservation Foundation.

Councillor Firth’s interests include bushwalking and writing. Community groups she has been involved with include Chillingham Voices, Poets Out Loud and the Caldera Environment Centre. Councillor Firth is the founder and member of Hospital Hill Landcare in Murwillumbah.

James Owen



PO Box 816, Murwillumbah NSW 2484



0415 561 701



jowen@tweed.nsw.gov.au

Councillor Owen was elected to Tweed Shire Council in 2016.

Born in Great Yarmouth in the United Kingdom where he graduated university with a Bachelor of Arts (Hons) in business marketing and tourism, he migrated to Sydney, Australia in 2000 before relocating to the Tweed's coastal town of Kingscliff in 2014.

In addition to being a councillor, Councillor Owen works for a construction company, is the president of Business Kingscliff and is a graduate of the Australian Institute of Company Directors. Councillor Owen is undertaking a Graduate Diploma in Urban and Regional Planning at the University of New England.

A volunteer surf lifesaver, Councillor Owen loves the Tweed's coastal and hinterland beauty, and understands the importance of protecting our beaches and natural environment as the Tweed population continues to grow.

Councillor Owen sees his role as an elected representative for the Tweed's people is to work collaboratively with the community, Council staff, the private sector, and all levels of government to make Tweed Shire a great place to live, work and play.

Warren Polglase OAM



Councillor Warren Polglase OAM has served as a Tweed Shire Councillor from 1991 to 2005 and 2009 to present, being twice elected as Mayor. He became a resident of the Tweed after serving as a councillor in Murray Shire Council from 1980 to 1987, which included a term as deputy president.

Born in Bordertown South Australia, Councillor Polglase was raised on a cattle, wheat and sheep property. He studied agriculture at the Urrbrae Agricultural College in Netherby and owned several farming properties across both states. His agricultural expertise has seen Cr Polglase provide agricultural advice to the Libyan government, having involvement with the Dairy Regionalisation Program for northern NSW and being a past member of the River Murray Management Commission.

A resident of Banora Point and married to Karlene for 60 years, Councillor Polglase has two children and four grandchildren. He has extensive interests in the hospitality, tourism, property management, construction and agriculture industries.

Councillor Polglase has been a Rotarian for 30 years and has been a member of many business and community committees including of the Tweed Chamber of Commerce, the Tweed Regional Gallery Foundation Board, Tweed Valley Justice Association, Tweed Valley Area Health Services, the Tweed Valley Health Planning Committee, Tweed and Coolangatta Tourism Corporation, Tweed Heads Orchid Society, Tweed Netball Association and Surf Lifesaving Australia.

Councillor Polglase was honoured by with an Order of Australia Medal (OAM) in 2019 and an Outstanding Service Award to NSW Local Government in 2010.

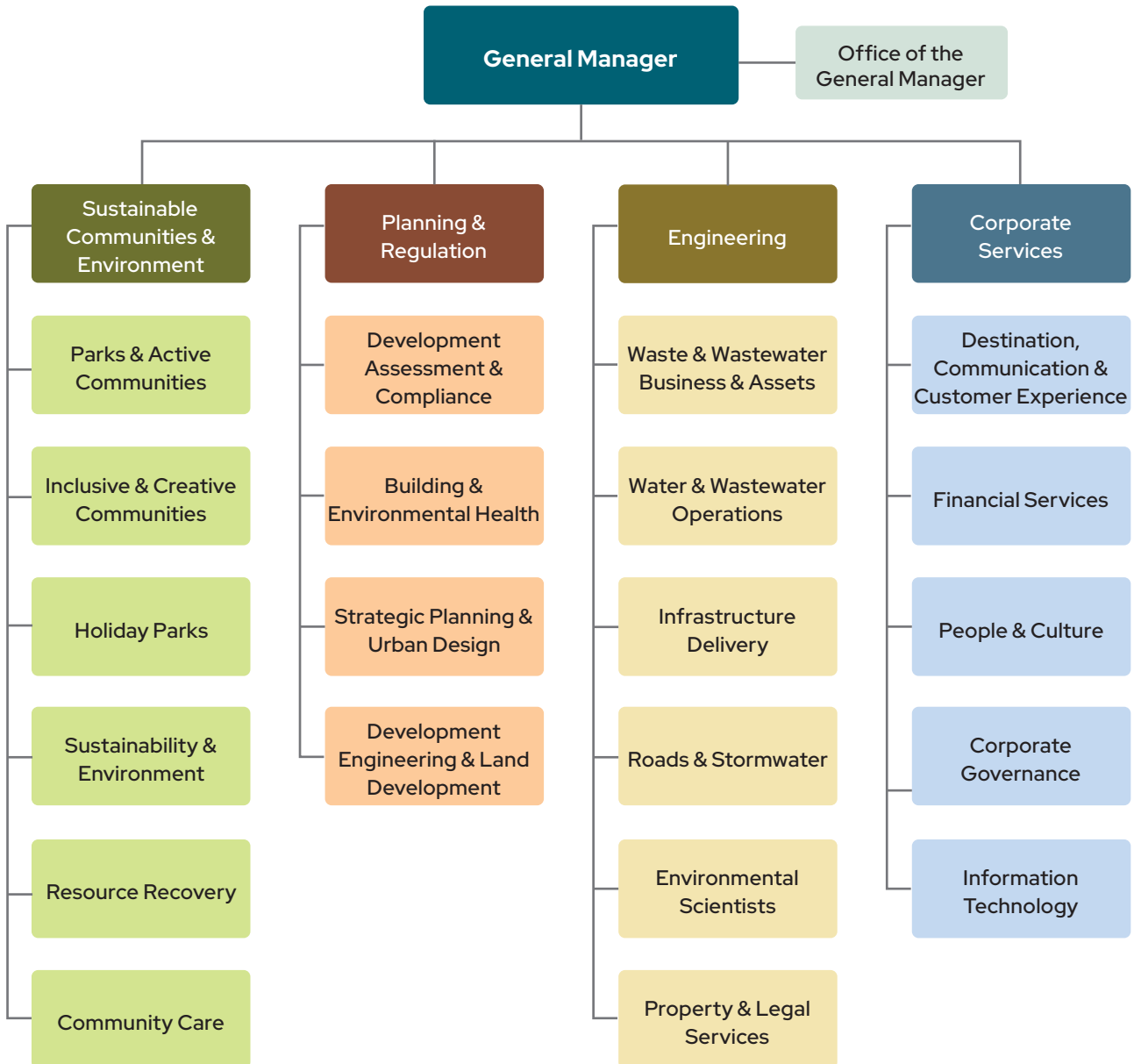




Administration Offices and Council Chambers

Our organisation

Organisation structure



Executive



Troy Green

General Manager

Troy Green PSM was appointed General Manager of Tweed Shire Council in 2013. Today he is responsible for the management of more than 780 staff, more than \$4 billion in assets, the delivery of 55 services and an annual budget of more than \$285 million.

In June 2017, he was awarded a Public Service Medal (PSM) in the Queen's Birthday honour roll for public service to local government in northern New South Wales.

Troy has 23 years' local government experience, previously holding the positions of Director Technology and Corporate Services at Tweed Shire Council, Manager Information Technology at Liverpool City Council and Manager Information Systems at Marrickville Council. Prior to his career in local government, Troy taught Computing Science and Mathematics at Bidwill High School and Chifley College, and tutored Maths for Economics at the University of New England.

Troy's qualifications:

- Bachelor of Science (Major: Pure Mathematics, Minors: Applied Mathematics, Computing Science), University of New England
- Graduate Diploma in Education (Mathematics and Computing Studies), University of New England
- Excellence in Local Government Leadership Program, ANZSOG – The Australia and New Zealand School of Government
- Leading Change and Organisational Renewal, Harvard Business School

Troy was elected to the Board of Management of Statewide Mutual in September 2018 and has held 'Chair of the Marketing Committee' since July 2019. He is also a Panel Member of the NSW Expert Housing Advisory Panel (November 2021 – November 2023) and is the Regional Cities representative to the NSW Department of Planning, ePlanning Council Reference Group.



Warren van Wyk

Corporate Services

Warren van Wyk has held the position of Director, Corporate Services at Tweed Shire Council since November 2019 and plays a pivotal role in setting clear strategic direction for the organisation, sustainable delivery, and operational excellence. He leads Council's human resources, financial services, corporate governance, information technology, destination, as well as communication and customer experience teams.

- Corporate Governance
- Destination, Communication and Customer Experience (including Northern Rivers Rail Trail)
- Financial Services
- Human Resources
- Information Technology

Warren is responsible for providing leadership in the policy development and decision making of Council on all matters concerning: human resources, work health and safety, risk management and insurance, communication, customer service, corporate relations, audit, administration, governance, finance, revenue and recovery, information technology, GIS, and the integrated planning and reporting framework.

Prior to joining Tweed Shire Council, Warren worked in several local government organisations in Southeast Queensland and more broadly, South Africa, accumulating more than 27 years' experience in local government. Warren enjoys working in a progressive and leading local government environment with an inspiring vision, engaging culture and aligning corporate services with the organisation's strategic vision. His career demonstrates inspirational and dynamic leadership at both senior and executive levels.

Warren's qualifications:

- Bachelor of Arts with majors in Industrial Psychology (honours) and International Politics, University of South Africa.
- Excellence in Local Government Leadership Program, ANZSOG - The Australia and New Zealand School of Government.
- Graduate Local Government Managers Association (LGMA Queensland) Executive Management Program.
- Graduate Australian Institute of Company Directors (AICD)



David Oxenham

Engineering

David Oxenham is a civil engineer and was appointed Director Engineering at Tweed Shire Council in 2014. David has extensive leadership experience including 15 years at executive management level with significant exposure and input to high level corporate strategy, policy, finance, governance, contract and project management, service and infrastructure management, and operational and human resource management.

David has extensive experience managing a broad cross-section of local government functions including construction, project delivery, procurement, contract management, roads, stormwater, floodplain management, water supply, wastewater, solid waste, natural resource management and community and cultural services.

David has specific experience managing a water utility covering the entire spectrum of the urban water cycle from catchment to river including design, construction, operations, strategic planning, fiscal management, and policy development.

He has served in various roles for Tweed Shire Council over a 30-year career at Council including the positions of Director Community and Natural Resources, Manager Water, and as Contracts Engineer. Prior to his time at Council, he had several years' experience with State Government, Local Government and the consulting sector in water supply, water treatment and road maintenance both in Australia and the United Kingdom.

David's qualifications:

- Bachelor of Civil Engineering (honours), Capricornia Institute of Advanced Education
- Graduate Diploma in Management, Deakin University
- Graduate Australian Institute of Company Directors (AICD)

- Environmental Scientists
- Infrastructure Delivery
 - Legal Services
 - Roads & Stormwater
- Water & Wastewater – Business & Assets
 - Water & Wastewater – Operations



Naomi Searle

Sustainable & Active Communities

Naomi joined Tweed Shire Council in April 2023, bringing with her 18 years' experience in local government including 12 years as Director Community and Commercial Services at the City of Busselton, Western Australia, and 6 years as Manager Economic Development at Bundaberg Regional Council, Queensland.

- Community Care
- Inclusive & Creative Communities
- Parks & Active Communities
- Resource Recovery
- Sustainability & Environment
- Tweed Holiday Parks

Naomi's skill set includes project management, economic and community development and commercial asset management. Her innovative and project management experience has seen her successfully develop business cases to secure private and public funding and manage major infrastructure projects resulting in significant economic and commercial outcomes for the community.

As Director Sustainable Communities and Environment, Naomi is responsible for leading a team of 250 staff with an annual budget of \$60m. This division of Council aims to protect and enhance the natural environment and quality of life in the Tweed and encompasses parks and open space, asset management, Crown Land management, aquatic centres, rangers, community development, community care services, cultural facilities, cemeteries, Tweed Holiday Parks, conservation, sustainability, natural area management, coast and waterways management and resource recovery.

Naomi's qualifications:

- Bachelor of Management (Marketing), University of South Australia
- Master of Technology and Management, Southern Cross University
- Graduate, Australian Institute of Company Directors (AICD)



Denise Galle

Planning

Denise Galle joined Tweed Shire Council 21 years ago as a town planner in the Development Assessment Unit. She has worked as a team member and manager before being appointed to Director Planning and Regulation in July 2023.

- Building & Environmental Health
- Development Assessment & Compliance
- Development Engineering & Land Development
- Strategic Planning & Urban Design

Denise has broad experience in all facets of Planning and Regulation and since 2020, has led the Building and Environmental Health Unit through challenging times including working with the community after the 2022 floods. Denise worked to prioritise development applications for house raising, demolitions, and alterations and additions, and lobbied for state caravan park reform to ensure a better outcome for park residents.

Denise's focus is on Council's strategic planning, policy improvements and enhancing the customer experience through streamlined processes. She has an exceptional understanding of development assessment, strategic planning, environmental health, building certification, regulation, and the importance of community engagement and education to attain greater public health and community outcomes.

As director, Denise is the steward managing the Tweed's growth and future planning strategies. Denise works collaboratively with all parties to achieve positive planning and development outcomes in accordance with the NSW Environment Planning and Assessment Act, regulatory processes, and Council's own policies and strategic documents.

Denise's qualifications:

- Bachelor of Urban & Regional Planning (University of New England)
- Change Management Practitioner (Prosci)
- Great Managers (Great Managers Academy)
- Northern Rivers Leadership & Development Program (Southern Cross University)

Year in review



Snapshot of the year



We want a healthy natural environment

Outcomes

- Take action as caregivers for internationally significant environment to pass onto our next generation
- Work together to reduce our impact on the natural environment and adapt to climate change for a sustainable future.

Key achievements

- Development of Tweed Coast and Estuaries Coastal Management Program
- Establishment of Community Action Network
- The Tweed's largest community tree planting and nature care event
- Development of Tweed Conservation Strategy
- Climate Ready Tweed Report published
- Funding for farmers to kickstart environmental sustainability projects
- Council's sustainability performance on track
- Tweed's biggest solar energy array opens at Banora Point
- Balloon ban a win for wildlife across the region
- Feedback sought to help shape the vision for Hastings Point headland
- Green bin changes across the Tweed
- Riverbank stabilisation project at Uki.

Challenges

- Responding to NSW Government policy to reduce landfill
- Protection of endangered species and vegetation
- Responding to climate change.

Looking ahead

- Implement Tweed Recycling and Landfill Centre Master Plan; transfer station, JUNKtion Tip Shop upgrade
- Finalise Tweed Conservation Strategy
- Develop a community-led climate change action plan
- Prepare adaptation plans to mitigate climate change risk
- Review coastal hazards in accordance with NSW Government Coastal Management Manual.



We want to be safe at home and in the community with reliable essential services and infrastructure

Outcomes

- Provide safe, sustainable and affordable water supply and wastewater services as the foundations of a healthy community
- Deliver a safe and connected local road and active transport network that can accommodate increased traffic as our Shire grows and connects people, places and businesses to each other
- Make sure the places we live, work and visit are safe to protect our quality of life
- Work together with others to prepare for, mitigate and build resilience to both natural disasters and the impacts of climate change.

Key achievements

- Helping shape flood resilience at Tweed Heads South and Banora Point - Tweed Heads South Levee and Drainage Study
- Campaign for residents to get to know their neighbours and avoid escalating disputes
- Working to maintain 1,200 km road network
- Wollumbin Street Bridge works fast-tracked
- Flood restoration funds for Council Depot and other community assets
- Community information sessions for raising Clarrie Hall Dam
- Funding for major Tweed Coast projects
- Drones deployed as mosquito season hits full swing
- Contract awarded to build new Animal Pound and Rehoming Centre
- Point Danger project complete
- New levee pump station to boost Murwillumbah's flood resilience
- Tweed flood restoration continues 2 years on from disaster
- Improvements in development application assessment times.

Challenges

- Providing safe and sustainable water supply for our communities
- Servicing future population with potable water and wastewater services
- Reduction in per capita water usage
- Reduction in traffic congestion
- Improve road safety
- Maintaining or improve the overall condition of the road network
- Improve the community's resilience to flooding.

Looking ahead

- Raising of Clarrie Hall Dam to increase capacity of the water supply
- Raising Bray Park Weir to stop impact of saltwater overtopping the weir pool
- Upgrade of Murwillumbah Wastewater Treatment Plant
- Improve performance of Hastings Point Wastewater Treatment plant
- Construction of additional lanes to Tweed Coast Road from M1 to Cudgen
- Ongoing delivery of Blackspot projects
- Deliver road renewal and rehabilitation projects in accordance with the allocated budget
- Complete the Tweed Valley Floodplain Risk Management Plan and Coastal Creeks Flood Study
- Deliver flood mitigation works across the Shire
- Construction of new Tweed Animal Rehoming Facility
- Complete flood reconstruction and betterment works.



We want to the Tweed's people and places to thrive

Outcomes

- Support our community to be inclusive and care for each other
- Provide our community with opportunities to be active and healthy
- Build a vibrant community to be a great place to live and visit
- Support our local economy to thrive and generate sustainable economic opportunities to support our long-term future.

Key achievements

- Tweed Seniors Festival launched with huge 2024 program
- Development of Draft Tweed Pedestrian and Bike Plan
- Newly upgraded playground at Recreation Ground opens
- Tweed Regional Inclusive Parklands – Stage 2 at Jack Evans Boat Harbour completed
- Celebrating first anniversary of Tweed section of the Northern Rivers Rail Trail opening, visitation of more than 140,000 people in first 12 months
- Northern Rivers Rail Trail launches business Connect Program
- Morandi and new Olley works unveiled beside Monet at Tweed Regional Gallery
- Tweed Regional Museum unveils 20th anniversary exhibition, Omnia: all and everything
- Development of Draft Tweed Access and Inclusion Plan 2023 – 2026
- Development of Tweed Destination Management Plan 2024-2030
- Upgrade for Piggabeen Sports Complex
- Council-sponsored events announced for 2023-2024
- Draft masterplan for Pottsville's open spaces
- Uki Mountain bike Park opens.

Challenges

- Housing affordability
- Increasing homelessness
- Maintaining safe community spaces
- Providing sufficient active open space for an increasing population
- Sustainably managing community and recreation assets.

Looking ahead

- Completion of the Common Ground first housing model business case and advocacy plan
- Implement outcomes from Tweed CBD community safety audit
- Master planning for the \$6.4m Depot Road sports field
- Delivery of the \$15.5m Community Asset Program funding for flood affected infrastructure and facilities
- Undertake a feasibility study for a Regional Indoor Sports Facility and 50m Olympic sized swimming pool
- Development of asset management plans for parks, open spaces, aquatic facilities, and community buildings.



We want to work together to plan for the future so the Tweed grows and evolves in a sustainable way

Outcomes

- Plan ahead so the Tweed is ready for the future
- Join with the community to make the Tweed better tomorrow than it is today
- Support Council services, programs and operations to be effective and transparent.

Key achievements

- Growth Management and Housing Strategy – Council calls for community feedback on future housing growth
- Community input sought on draft Affordable Housing Strategy for the Tweed
- Balanced budget maintains Council's strong financial position
- Annual Report receives Silver Award – rated against best practice standards
- Preparing for the 2024 Local Government elections
- Development of New Enterprise Resource Management system
- Australia Day Awards celebrate outstanding achievement in the community
- Local Government Week sees free tours and workshops showcasing Council services
- Mayor of Tweed Shire honoured for her advocacy on climate change with 2023 Climate Ambassador award winner in the Cities Power Partnership Awards
- Tweed throws open the welcome mat to regional mayors from across NSW, first time outside Sydney
- Innovative Tweed flood land swap project moves one step closer
- *Newly-actioned policy directives included Child Safe Standards Policy, Public Interest Disclosures Act 2022, Revised Data Breach Policy, Risk and Internal Audit Management Guidelines, Modern Slavery Act 2018 and 3-year Modern Slavery action plan, Public Spaces (Unattended Property) Act 2021, Media Policy (Model Code) and Social Media Policy (Model Code) and Psychosocial Safety Framework.*

Challenges

- Maintaining long term financial sustainability
- Workforce planning to address an ageing workforce and staff attraction, particularly in a tight and increasingly unaffordable housing market
- Working with the NSW Government on land classifications to facilitate reforms in emergency services levy funding, led by Treasury NSW
- Taking advantage of existing and future technologies.

Looking ahead

- Strong focus on people and culture
- New phases of Growth Management and Housing Strategy
- Rural Land Strategy options
- Multiple planning proposals, including consideration of new industrial land
- Review of the Development Control Plan (DCP) Parts A and B
- Review and implement Conservation (C) Zones – stage 2 in accordance with the Far North Coast E-Zone review
- Continued development of New Enterprise Resource Management system.

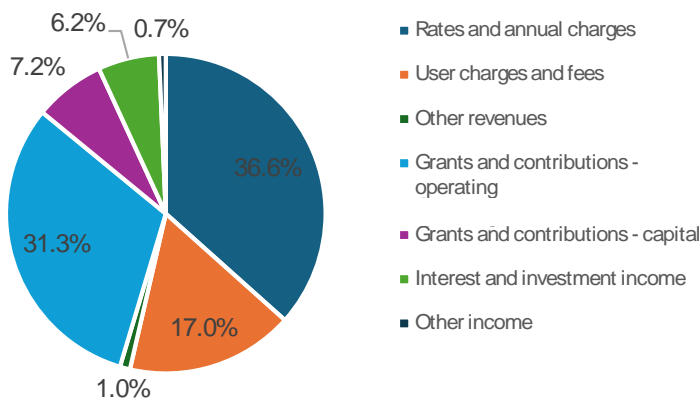
Financial snapshot

2023-2024 Financial Summary

At a glance:

- \$130.9 million on capital works
- \$137.3 million net operating result from continuing operations
- \$3.98 billion in net assets
- \$373.9 million in revenue with 36.6% from rates and annual charges
- \$526.7 million in cash/investments
- \$8.28 million in new borrowings

Revenue - where does it come from?

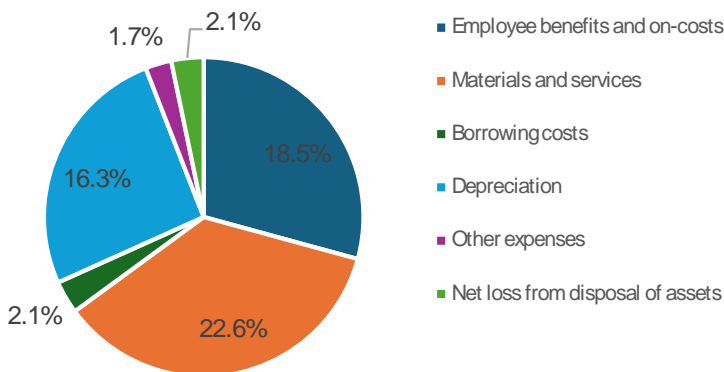


Breakdown –,000s

- \$136,868 – 36.6% – Rates and annual charges
- \$63,561 – 17.0% – User charges and fees
- \$3,835 – 1.0% – Other revenues
- \$117,034 – 31.3% – Grants and contributions - operating
- \$26,844 – 7.2% – Grants and contributions - capital
- \$23,151 – 6.2% – Interest and investment income
- \$2,560 – 0.7% – Other income

\$373,853 – Total

Expenses – what did we spend it on?

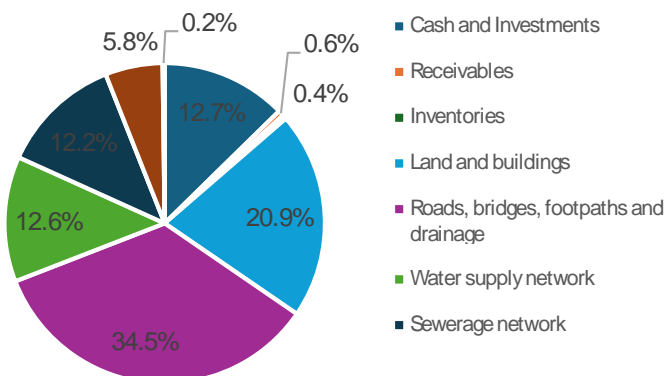


Breakdown –,000s

- \$69,178 – 18.5% – Employee benefits and on-costs
- \$84,463 – 22.6% – Materials and services
- \$7,869 – 2.1% – Borrowing costs
- \$61,054 – 16.3% – Depreciation
- \$6,265 – 1.7% – Other expenses
- \$7,734 – 2.1% – Net loss from disposal of assets

\$236,563 – Total

Assets - this is what we own

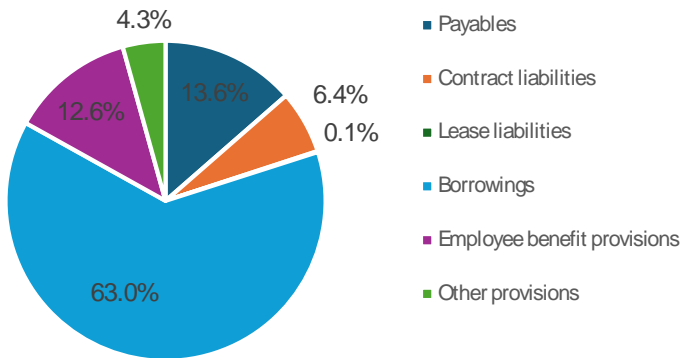


Breakdown –,000s

- \$526,737 – 12.7% – Cash and Investments
- \$23,573 – 0.6% – Receivables
- \$17,473 – 0.4% – Inventories
- \$870,452 – 20.9% – Land and buildings
- \$1,436,933 – 34.5% – Roads, bridges, footpaths and drainage
- \$526,292 – 12.6% – Water supply network
- \$509,334 – 12.2% – Sewerage network
- \$241,096 – 5.8% – Other capital assets
- \$8,624 – 0.2% – Other assets

\$4,160,514 – Total

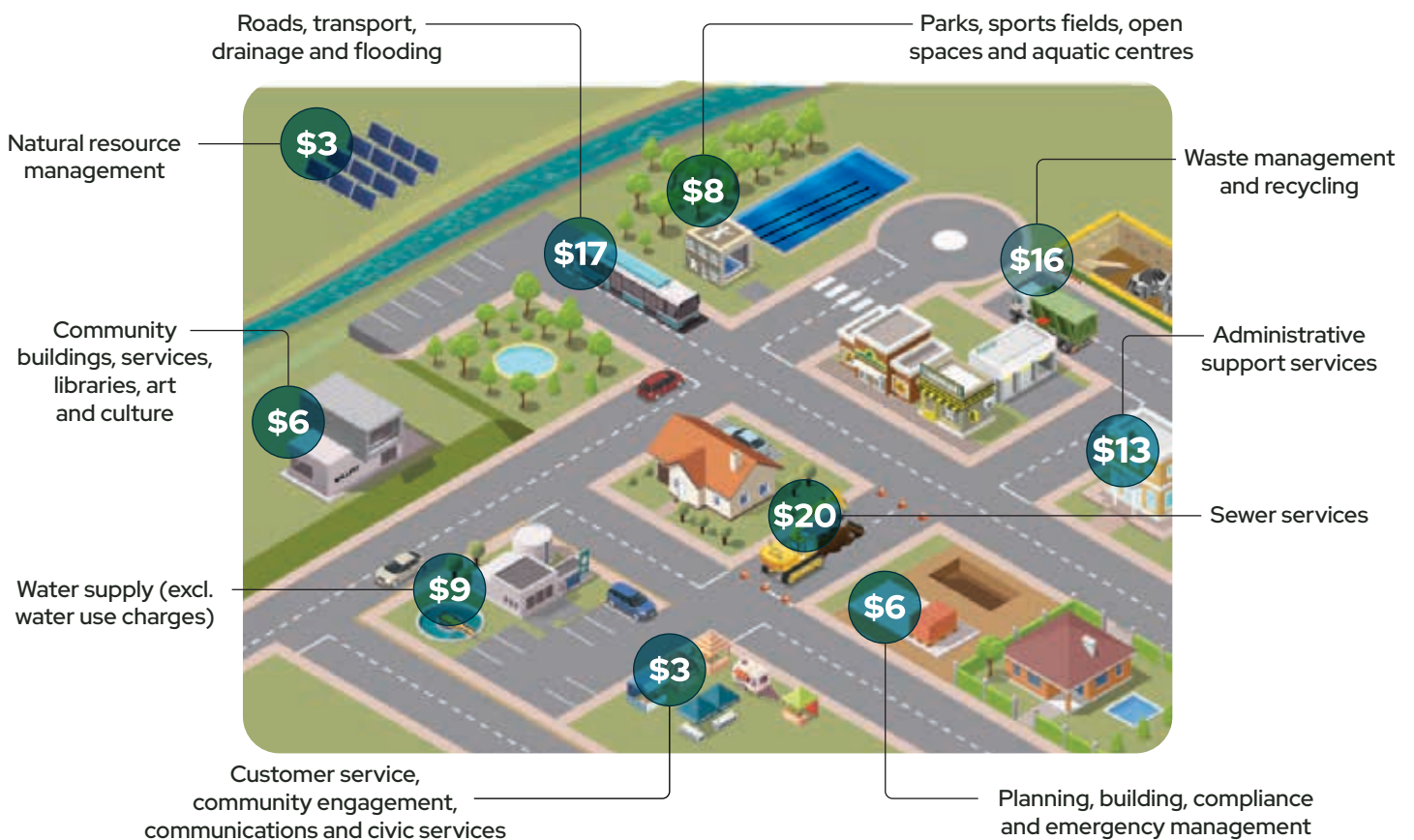
Liabilities - this is what we owe



Breakdown –,000s

\$24,990 – 13.6% – Payables
 \$11,778 – 6.4% – Contract liabilities
 \$174 – 0.1% – Lease liabilities
 \$116,018 – 63.0% – Borrowings
 \$23,197 – 12.6% – Employee benefit provisions
 \$7,945 – 4.3% – Other provisions
\$184,102 – Total

How every \$100 you pay in rates and annual charges is spent



Awards and recognition

Australian Institute of Project Management

August 2023

Winner: Northern Rivers Rail Trail – NSW Public Works

Category: NSW Regional Project



The Tweed section of the NRRT was recognised as the Best Regional Project in NSW by the Australian Institute of Project Management (AIPM). The achievement is testament to the dedication, skill and tireless efforts of NSW Public Works in working with Tweed Shire Council to deliver this project.

2023 Cities Power Partnership Climate Awards

September 2023

Winner: Tweed Shire Council – Mayor Chris Cherry



Category: Climate Ambassador Award (elected representative)

Mayor of Tweed Shire Chris Cherry was recognised for her advocacy on climate change by the Cities Power Partnership Awards, which recognise councils across Australia demonstrating climate mitigation. Cr Cherry received the award for her leadership in driving climate action and keeping climate on the national agenda in the wake of the devastating 2022 floods and the ongoing disaster recovery.

2023 Awards for Planning Excellence

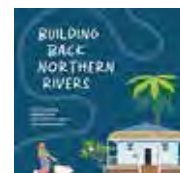
November 2023

Winners: Building Back Northern Rivers – Northern Rivers Councils, Cred Consulting and NSW Department of Planning and Environment

Category: Climate Change and Resilience

The 'Building Back Northern Rivers – understanding development approvals to support our flood recovery' document provides informative, practical and accessible guidelines for the local Communities of the Northern Rivers.

The establishment of guidelines relevant to the various local Councils across a large geographic footprint required a broad level of consultation, engagement and agreement. The resulting document offers a simple yet highly effective guide to navigating the development application and planning process required by those impacted.



Commendation: Tweed Planning for Bushfire Resilience – Tweed Shire Council

Council was commended for the critical work undertaken with local communities, landowners, fire experts and NSW Rural Fire Service as part of its Tweed Planning for Bushfire Resilience project. Through a series of workshops and community engagement, coupled with innovative Shire-wide bushfire modelling and property level risk assessments, Council was available to develop a comprehensive understanding of bushfire risks, with an online portal for residents to access the mapping tool and generate their own property level report. Supplementing this is an easy-to-understand information booklet distributed to community groups and local NSW RFS brigades.

2023 NSW Tourism Awards**November 2023****Winner:** Tweed Tourism Company**Category:** Tourism Marketing and Campaigns

The gold winning Tweed marketing campaign was a collective body of work that was developed in alignment with Phase One: Recovery of Tourism Australia's THRIVE 2030 strategy.

The destination recovery marketing strategy aimed to achieve pre-Covid levels of domestic overnight and day trip visitation by the end of 2024 and included promotion of the new Northern Rivers Rail Trail, a Slow Road to Tyalgum campaign, hosting of the Australian Society of Travel Writer's Convention and Australia's first Wellness Tourism Summit.

2023 Australian Tourism Awards**March 2024****Winner:** The Tweed Tourism Company**Category:** Tourism Marketing & Campaigns

The Tweed Tourism Company was awarded Australia's best tourism marketing for 2023 for its collective body of work aligned with a COVID recovery strategy that included promotion of the Northern Rivers Rail Trail, A Slow Road to Tyalgum drive campaign, hosting of the Australian Society of Travel Writers Convention and Australia's first Wellness Tourism Summit.

2024 Engineering Excellence Awards



April 2024

Winner: Tweed Shire Council for the Northern Rivers Rail Trail

Category: 1C – Design and Construction of a public works project greater than \$5 million

The Institute of Public Works Engineering Australasia (IPWEA) awarded the Tweed section of the NRRT top honours for Engineering Excellence in Category 1C – Design and Construction of a Public Works Project – Project greater than \$5 million. The award is testament to the collaboration between government, industry and the community to achieve a great tourism outcome for the region and cements the Rail Trail as a benchmark for future rail trail projects.

2024 Australasian Reporting Awards



May 2024

Silver Award: Tweed Shire Council Annual Report 2023-24

Category: General Award

The ARA focus on improving the quality of annual reporting and is open to all organisations in the Asia-Pacific region and beyond.

The Silver Award highlights Council's commitment to continuous improvement and excellence in its governance, accountability, financial and performance reporting.

Australia Day Award recipients and our newest citizens honoured



Winners of the 2023 Tweed Australia Day Awards were announced at Council's ceremony in Tweed Heads in January 2024.

The Tweed Citizen of the Year was Deputy Captain of Kingscliff Fire Station and disability support worker, Julie Lowe, from Kingscliff.

Julie has spent the past 17 years as a firefighter and in the past 3 years founded her own disability support service, Full Circle Support, where she delivers a wide range of services to help participants to achieve personal goals, increase independence and be an active part of their community.

The awards ceremony was followed by a Citizenship Ceremony. Hosted by Mayor Chris Cherry, the ceremony saw 31 residents from 13 countries across all continents of the globe become the Tweed's newest Australians.

And the winners were:

- The **2023 Arts and Culture** award went to **Murwillumbah Festival of Performing Arts**.
- The **2023 Community Event of the Year** award went to **Shepherd's Purse Theatre Company** for their production of **Shakespeare in Love**.
- The **2023 Senior Ambassador** award's inaugural winner is **Heather McClelland**.
- There were joint winners in the **2023 Sporting Achievement – Individual** category. **Brendon Moore** is a professional tennis player who runs his own tennis academy in Terranora. The second winner in the **2023 Sporting Achievement – Individual** category is **Damien Delgado**. He is a member of the Bowls Australia Jackaroos Para Squad and was recognised for his outstanding achievements and commitment to his sport.
- There was also an **Honourable Mention** in the 2023 Sporting Achievement – Individual category: **Liam Gregoraci** was recognised for his outstanding contribution and achievements in the sporting community.

- The **2023 Sporting Achievement of the Year – Group** went to the **Centaur Primary School Netball team**.
- An **Honourable Mention** in the 2023 Sporting Achievement of the Year – Group category went to **Murwillumbah Rowing Club** for their outstanding achievements at the Australian Masters Rowing Championships in Sydney last year, where they won 19 medals in total.
- The **2023 Volunteer of the Year – Individual** went to **Kate McKenzie**. She was co-founder of Fingal Head Coastcare in 1986 and has been a volunteer with the group for 38 years.
- An **Honourable Mention** in the 2023 Volunteer of the Year – Individual category went to **Kalindi Godden** for her volunteering contributions to various community causes, including flood recovery, youth mentoring and community events.
- The **2023 Volunteer of the Year – Group** went to the **Chinderah Community Hub**.
- There was an **Honourable Mention** awarded in the 2023 Volunteer of the Year – Group category to **Support for New Mums**.
- The **2023 Young Achiever in Community Service** went to **Tomas Bowie**. A former School Captain at Kingscliff High School, Tomas was recognised for his leadership, work ethic and commitment to community service.
- An **Honourable Mention** in the 2023 Young Achiever in Community Service category went to **Chilli Mae Powell**. Only 7 years old, Chilli was recognised for her unwavering commitment to wildlife conservation, in particular the Tweed’s endangered Bush–stone curlew population at Pottsville.

For all the winners, view the [media release](#)



Exceptional outcomes set high environmental benchmark for the Tweed

Residents and businesses doing exceptional work to make a difference to the Tweed's environment were officially recognised at the 2023 Tweed Sustainability Awards ceremony held at the Tweed Regional Gallery on 11 October 2023.

Held every two years, the winners were acknowledged for demonstrating how they make a difference by planting thousands of trees, championing marine conservation, avoiding food waste, saving wildlife and regenerative carbon farming to name a few.

Winners of the 2023 Tweed Sustainability Awards were presented with their trophies and certificates at the awards ceremony. A total of 25 nominations were received this year, more than double that received at the previous awards in 2021.

The winners for each category are:

- **Regenerative Agriculture:** Woodland Valley Farm (2nd year running)
- **Wildlife and Habitat Conservation:** Fingal Head Coastcare
- **Tourism and Hospitality: Joint winners:** Kirra Dive and Pipit (two winners for 2023)
- **Special recognition:** Tweed Eco Cruises and Potager
- **Sustainability – Education:** Stokers Siding Public School
- **Sustainability – Business:** Summerland Credit Union
- **Special recognition:** Husk Farm Distillery
- **Sustainability – Adult:** Beverley Fairley
- **Sustainability – Community:** Murwillumbah Farmers Market
- **People's Choice:** Agape Outreach Inc

Launched in 2019, this is the third time the biennial Tweed Sustainability Awards have been run, showcasing a number of outstanding winners and nominees who demonstrate the passion Tweed residents have for prioritising the preservation of our environment.

Find out more about the winners at tweed.nsw.gov.au/tweed-sustainability-awards.



Caption: Photo collage of the 2023 Tweed Sustainability Awards winners. Clockwise from top left: Woodland Valley Farm, Beverley Fairley, Murwillumbah Farmers Market, Summerland Credit Union, Stokers Siding Public School, Pipit Restaurant, Kirra Dive, Fingal Head Coastcare and Agape Outreach Inc (centre).

Our partnerships

Council is only one part of the community and recognises the significant outcomes that can be achieved when Council works collaboratively in partnership with others. Working together with colleagues from other tiers of government, the business community, peak organisations, local community groups and residents.

Organisation	
Arts Northern Rivers	A contributing Council to a not for profit organisation partnered with State and Commonwealth Governments, Regional Arts NSW, Byron Shire Council, Clarence Valley Council, Kyogle Council, Lismore Council and Richmond Valley Council.
Northern Rivers Joint Organisation	Joint organisation comprised of member councils Tweed Shire, Ballina Shire, Byron Shire, Lismore City Council, Richmond Valley Council and Kyogle Council which is a body corporate proclaimed under the Local Government Act.
Australian Coastal Councils Association Inc	Was established in 2004 as a national body to represent the interests of coastal councils and communities experiencing the effects of rapid population and tourism growth.
Local Government NSW ('LGNSW')	Is a peak body for local government in New South Wales. It represents the views of councils through presenting council views to governments, promoting local government to the community and providing specialist advice and services.
North East Weight Load Group ('NEWLOG')	A joint venture with other North Coast Council's to control overloading of vehicles on local roads.
North East Waste Forum	Whose objective is to identify common problems and issues in waste minimisation and management for the Northern Rivers Region.
Richmond-Tweed Regional Library	A joint funding relationship through the Richmond-Tweed Regional Library (involving Lismore, Ballina, Byron and Tweed Councils) to provide library services to the Shire.
State Cover	Self insurance pool covering workers compensation. The scheme established by the Local Government and Shire Association, consists of most Council's through the State of New South Wales.
Statewide Mutual	A self insurance pool covering public liability and professional indemnity insurance. The scheme established by the Local Government and Shire Association consists of most Council's throughout the state of New South Wales. Its purpose is to reduce insurance costs to members.
State Forests of NSW	A joint venture hardwood plantation with New South Wales State Forests.
Tweed Coolangatta Crime Prevention Action Team	A joint venture between Tweed Shire Council and Gold Coast City Council and other relevant State and Non-Government Organisations ('NGO') to advise on crime prevention matters.
Currumbin Wildlife Hospital (entity name: National Trust of Australia (Queensland) Limited)	A memorandum of understanding between National Trust of Australia (Queensland) Limited and Tweed Shire Council in relation to the operation of the Tweed Coast Koala Research Hub at Lomandra Avenue, Pottsville.

Organisation	
Jiggar Pty Ltd	A cost sharing agreement for the apportionment of expenditure between Jiggar Pty Ltd and Tweed Shire Council associated with obtaining development approval for a 31 lot industrial subdivision at Quarry Road, Murwillumbah.
Wardrop Valley Pty Ltd and Tokara Pty Ltd	A cost sharing agreement for the apportionment of expenditure between Wardrop Valley Pty Ltd, Tokara Pty Ltd and Tweed Shire Council associated with a Planning Proposal over land at Wardrop Valley known as Potential Employment Lands Area 6 (PEL Area 6).
The Tweed Tourism Co.	Tourism and development in the Tweed
Rous County Council	Weed control
Tyalgum District Community Association Inc	Australia Day Community Event funding
Tyalgum Music Festival	2022-23 Events Sponsorship Funding
Bowls Queensland	Events Sponsorship funding
Tweed District Orchid Society	Events Sponsorship funding
NX Sports Community Foundation	Events Sponsorship funding
Clay Without Borders Inc	Events Sponsorship funding
Tweed River Agricultural Society Ltd	Events Sponsorship funding - Murwillumbah Show
World Surf Leage Australiasia	Events Sponsorship - Tweed Coast Pro
Westpac Rescue Helicopter	Annual Donation Support
Cudgen Headland Surf Life Saving Club	Events Sponsorship - Aust IRB Championships
Surfing Australia	Events Sponsorship - Seas the Day Surf Festival
Life Education Van	Provision of Labour and/or Plant & Equipment

Celebrating our volunteers

Volunteering is a critical component in the delivery of community services and programs across Tweed Shire. Volunteer programs help to address community needs and enhance the achievement of Council wide objectives.

Volunteers contribute to our community through participation, connection, complementing the delivery of services and helping to improve community programs which stimulates the community’s social and economic activity. Individual volunteers experience a sense of purpose and contribution which in turn impacts positively on the individual’s health and wellbeing.

Council supports over 20 volunteer programs, across 8 sectors of the organisation, involving 800+ volunteers. Council’s interface with volunteers occurs in two ways:

- **Council-managed, where volunteers are managed directly by Council to deliver specific programs or services.**
- **Volunteer-led organisations, supported by Council which work with or are supported by Council. This includes undertaking activities using Council managed facilities or on Council land.**

Tweed Shire is undergoing significant growth and demographic change which contributes to the changing and evolving expectations of our community. To build a resilient social and economic infrastructure and empower the community, Council needs to maintain and support a sustainable volunteer sector. To succeed, the need to streamline volunteer processes, provide opportunities for volunteering in a structured manner, enrich the volunteer experience, and resource volunteer program needs has been identified.

Council’s support and commitment to volunteering is reflected in the Community Strategic Plan 2022-2032 across three of its four service streams. The four service streams are Protecting, Living, Thriving and Growing. The Growing stream incorporates Council’s “behind the scenes”, predominantly internal functions and consequently does not have any associated volunteer programs.

Protecting We want a healthy natural environment	Living We want to be safe at home and in the community with reliable essential services and infrastructure	Thriving We want the Tweed’s people and places to thrive
Dunecare	Road and traffic issues/ identification	Art Gallery committees, Friends of the Gallery, Directors
Landcare	Flooding and floodplain management	Art Gallery front of house, guides and cashiers.
Tree planting	Community corrections – provision of work	Museum Committees and Historical Societies
Pest and invasive species management		Visitor Information Centres
Workshops and field days		Community Centres

Our community events

The Tweed is a dynamic and diverse community with many exciting festivals and special events held each year.

Council offers financial assistance to event organisers with the aim to support, develop, attract and grow events that showcase the Tweed's unique characteristics and build our community to be a great place to live and visit.

Visit the [What's on Tweed](#) calendar to keep up to date with all upcoming events.

The Events Sponsorship Policy provides a framework for distributing funding to support events that align with the vision of The Tweed Events Strategy 2024-2028 and the objectives identified in the Community Strategic Plan 2022-2032.

The provision of financial assistance and resource support to events is considered annually through a competitive funding process.

A total of \$89,450 was allocated for the following successful recipients in the Events Sponsorship Funding round for 2023-2024:

- Bowls QLD State Pennant Finals - \$2,000
- World Environment Day Festival - \$5,000
- Murwillumbah Arts Trail - \$10,000
- Horseless Carriage Club of America 8th International Tour - Tweed Valley - \$2,500
- Kids in Need Dragon Boat Festival - \$1,500
- Carols by the Coast 2023 - \$2,300
- The Kinship Festival - \$15,000
- Head of the Tweed - \$1,500
- Tweed Coast Enduro - \$4,700
- Kingscliff Triathlon - \$4,250
- Seas the Day Women's Surf Festival - \$10,000
- Annual Orchid Fair and Show - \$3,000
- Murwillumbah Show - \$7,700
- White Claw Christmas Race Day - \$2,500
- Tyalgum Music Festival - \$7,500
- Tweed Coast Pro - \$10,000

Calendar of events and workshops

July 2023

- 1: All Emergency Services Expo
- 16: World Environment Day Festival
- 20: Disaster Recovery Information Session
- 23: Head of the River, Murwillumbah Rowing Club

August 2023

- 2: Banora Point Wastewater Treatment tour – Local Government Week event
- 2: Mooball Wastewater Treatment tour – Local Government Week event
- 3: Get your geek on – tour the Tweed Laboratory Centre – Local Government Week event
- 3: Farm walk and talk at Tweed Valley Whey Farmhouse Cheeses
- 5: Tour a water treatment plant – Local Government Week activity
- 5: See how Clarrie Hall Dam works – tour the dam - Local Government Week activity
- 5: Community Action Network Tweed – free workshop
- 22: Feral deer community workshop

September 2023

- 7: September Farm Walk and Talk at Tweed River Pecans
- 9: Free dog behaviour advice and demonstrations – Doggie Day Out
- 23: Free dog behaviour advice and demonstrations – Doggie Day Out
- 26: Tyalgum Music Festival

October 2023

- 4: Backyard biodiversity and cane toad control – Tweed information night
- 11: Threatened shorebird identification, conservation and management workshop
- 12: Sustainability Awards 2023
- 12: Farm Walk and Talk at Victor Pires' syntropic farm
- 22: Free rider safety workshop
- 25: Backyard Biodiversity and Cane Toad control – Tweed information night

November 2023

- 1: A Monet in Murwillumbah opens at Tweed Regional Gallery
- 2: Murwillumbah Show
- 4: Second Hand Saturday
- 4: State Pennant Finals Bowls Qld
- 4: 27th annual Tweed Orchid Show and Fair
- 5: GAME ON opens at Tweed Regional Museum
- 5: Kids in Needs Dragon Boat Festival

December 2023

- 8: Three Echoes Western Desert Art opens at Tweed Regional Museum
- 12: Carols on the Coast
- 15: White Claw Christmas Raceday

January 2024

- 10: Museum on Wheels goes on tour
- 18: SUPERTONIC opens at Tweed Regional Museum
- 20: A Tiny Taste of Tyalgum
- 23: Beeswax wrap making workshops, Murwillumbah and Tweed Heads
- 25: Tweed Shire Australia Day Awards and Citizenship Ceremony
- 26: Australia Day community events

February 2024

- 21: Community Cane Toad Bust, Murwillumbah
- 22: Tweed Enduro
- 24: Tweed Community Action Network – sustainable transport, free bike repair

March 2024

- 3: Clean up Australia Day
- 4: Tweed Toad Busting Challenge
- 8: Autumn opening celebrations, Tweed Regional Gallery
- 11: Tweed Seniors Festival opening ceremony
- 12: Free mosaics workshop for seniors
- 14: Ageism across the lifespan information session
- 14: Remembering our loved ones – a talk with Council cemeteries
- 15: Tweed Seniors Festival introduction to painting and drawing
- 15: Household power pop up stall, Tweed City
- 15: Fun Activity for Banora Seniors (FABS) open day
- 16: SUPERTONIC Selects Countdown Party, Tweed Regional Museum
- 21: Kingscliff Triathlon

April 2024

- 9: OMNIA: ALL AND EVERYTHING opens, Tweed Regional Museum
- 10: Light and Life exhibition opens, Tweed Regional Gallery
- 13: Murbah Youth Fest
- 13: Free movie afternoon at Kunghur, 'Hunt for the Wilderpeople'
- 16: Beeswax wrap making workshops, Murwillumbah and Tweed Heads
- 19: Nintendo Mania – Murwillumbah Library
- 24: Museum on Wheels at TRAC Murwillumbah

May 2024

- 2: Farm Walk and Talk with Tobias O’Grady
- 10: Murwillumbah Arts Trail
- 11: Saddle Way community catch up
- 18: EV fast charger launch event
- 18: Koala Conversations, Pottsville
- 25: The Kinship Festival
- 25: Community Action Network, Sustainable Food Workshop
- 25: Plant a Tree at Cudgera Creek – Koala Conversations
- 26: Horseless Carriage Club of America 8th International Tour - Tweed Valley

June 2024

- 2: Walk on Country – Family Centre event
- 2: World Environment Day tree planting event, Kynnumboon
- 6: Farm Walk and Talk at Lexie and Anastacia’s Farm
- 15: Buying and recycling clothing workshop
- 22: Seas the Day women’s Surf Festival

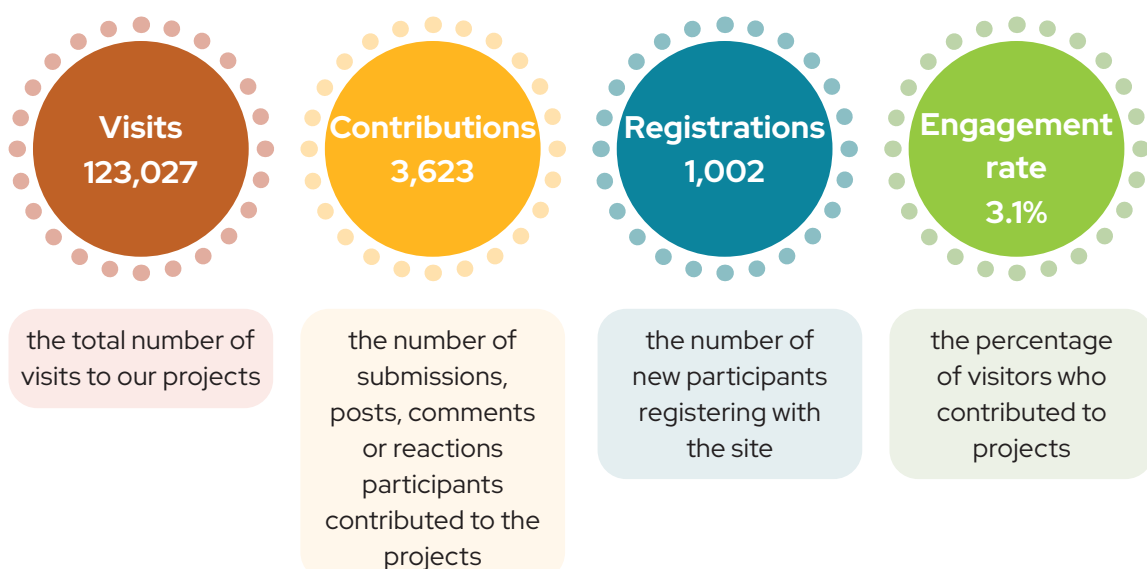


Community Engagement

Council wants to engage with the community to ensure it reflects their views and ideas in its decision making. Council also needs to engage the community to ensure it meets its statutory obligations.

Among others, our community's feedback helped shape the following projects, plans and initiatives:

- Affordable Housing Strategy
- Proposed lease extension on Council-owned community land (Kingscliff pod village)
- Delivery Program 2022-2026 and Operational Plan 2024-2025
- Media Policy (Model Code) and Social Media Policy (Model Code)
- Sport and Active Recreation Strategy
- Scenic Landscape Protection Policy
- Tweed Affordable Housing Strategy – phase 3
- Options Paper, Growth Management and Housing Strategy
- Audit, Risk and Improvement Committee Terms of Reference
- Internal Audit Charter
- Clarrie Hall Dam – Environmental Impact Statement drop-in information sessions
- Destination Management Plan
- Anchorage Island Harbour Management Plan and proposed fees for vessel berths
- Coastal Management Program community conversations
- Tweed Access and Inclusion Plan 2023 – 2026
- Concept plan for Places to Swim Program
- Tweed Conservation Strategy
- Pottsville Open Space Masterplan
- Tweed Coast and Estuaries Coastal Management Program development consultation
- Debt Management and Hardship Policy



How we inform you

While the Annual Report 2023–2024 is the primary means of sharing Council’s performance during the past financial year, there are many other ways members of the community can find out about and contribute to the operation of Council.

Council’s corporate website



Provides 24/7 access to detailed information on Council’s operations, meeting agendas and minutes, and strategic plans, documents, policies and guidelines. Visit tweed.nsw.gov.au

Your Say Tweed



More than 8,900 people have registered on Council’s online community engagement network Your Say Tweed. This platform provides information about Council’s engagement activities and enables registered users to have their say about Council projects. Your Say Tweed can be accessed at yoursaytweed.com.au.

Tweed Link



The Tweed Link is Council’s weekly newspaper and has kept the community informed on Council news for more than 25 years and is published in the Tweed Valley Weekly every Thursday. To receive the Tweed Link directly into your email inbox every week visit tweed.nsw.gov.au/subscribe

Council newsletters



Tweed Shire Council delivers regular e-newsletters on a variety of topics including arts and culture, business and environment, sustainability and Tweed Regional Aquatic Centre, Tweed Regional Gallery and Tweed Regional Museum program updates straight to the inbox of subscribers.

To subscribe to Council’s newsletters visit tweed.nsw.gov.au/subscribe

Communication and media performance

Traditional media, social media, e-newsletters, the Tweed Link, Council’s website and Your Say Tweed engagement channels are used to inform, connect and engage with the Tweed community in support of Council’s 52+ services, events and activities.

Traditional media

Council’s media and social media team manages the organisation’s messaging to the wider community through proactive and reactive media opportunities on a range of topics. During 2023–24, Council published 169 media releases and fielded 426 media queries while facilitating interview requests and responses for local and national media on behalf of the Mayor and other elected representatives.

Significant issues of interest during the year included:

- the discovery of fire ants in Murwillumbah and subsequent treatment
- ongoing flood recovery program particularly Tyalgum Road landslip repairs and proposed land swap in South Murwillumbah’s industrial area
- progress of Northern Rivers Rail Trail in Tweed and adjoining LGAs
- opening of the Monet exhibition at Tweed Regional Gallery
- launch of Council’s draft Growth Management and Housing Strategy and ongoing housing crisis
- backlog in DA approvals.

Social media

As of 30 June 2024, Council recorded a total of 106,969 followers across its 13 social media channels including facilities such as the Tweed Regional Gallery, Tweed Regional Museum, Tweed Regional Aquatic Centres and Northern Rivers Rail Trail. This represented a growth in audience of 15% over the 2023/24 financial year - up from 93,280 followers at the end of June 2023.

During the year, Council published a total of 4,956 posts across its channels, with the Northern Rivers Rail Trail (which opened in March 2023) dominating interest with 3 of the top 5 posts for the year. The top 3 posts of the year by reach included:

- NRRT (31 Aug 2023) - announcing Byron Shire Council decision to go ahead with planning their leg of the Rail Trail, reaching 346,956 people.
- Tweed Regional Museum (6 Oct 2023) – post featuring popular singer Stan Walker as part of their Supertonic exhibition, reaching 275,041 people
- Tweed Shire Council (16 Apr 2024) - helicopter baiting of fire ants around Murwillumbah, reaching 252,510 people.

Tweed Link publication

The Tweed Link publication remains popular, particularly with older residents, and provides a weekly update on Council’s news and achievements. It also publishes upcoming Council meeting agendas, DA determinations and public exhibition activities. The Tweed Link is published on Council’s website every Wednesday and distributed to an email subscriber base of more than 4,100 people. It is also published in the free community newspaper, the Tweed Valley Weekly every Thursday, which boasts a readership of more than 21,000. During the 2023/24 year, the number of subscribers grew from 4,043 to 4,128, representing a 2.1% increase for the year.

Council website and e-newsletters

Council’s website is a vital source of information and is continually updated by Council’s dedicated digital and communications team. During the 2023/24 year, the website recorded a total of 466,477 users (up 22.1% on previous year), with 2,033,827 total page views (up 13.5% on previous year). Half of all customers accessed the website via a mobile phone or tablet.

Council also publishes a range of e-newsletters providing additional information on subject areas to subscribers. In 2023/24,

	Northern Rivers Rail Trail Facebook	12,761 followers (+63% growth*)
	Tweed Shire Council Facebook	28,537 followers (+7.8% growth*)
	Gallery Instagram	19,746 followers (+8.4% growth*)
	LinkedIn	7,452 followers (+11% growth*)
	Website	466,477 users (+22% growth*)
	Tweed Link	4,128 subscribers (+2.1% growth*)
	Media releases	169 (-22% growth*) **
	Media queries	426 (+12.4% growth*)

*compared to previous year

**follows decision to reduce number of media releases

Website performance

Page URL/link
 Contains 1 Jul 2023 - 30 Jun 2024 Device category

Sessions

929,696

↑ 20.2%

Page views

2,033,827

↑ 13.5%

Total users

466,477

↑ 22.1%

Engagement rate

62.24%

↑ 4.3%

Average session duration

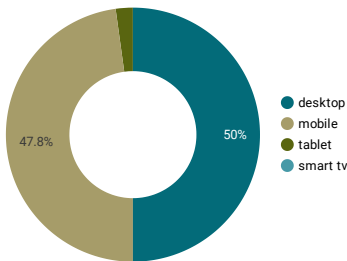
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↓ -2.5%

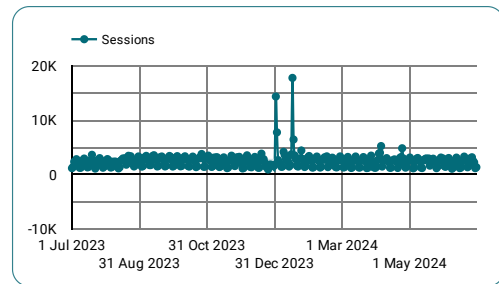
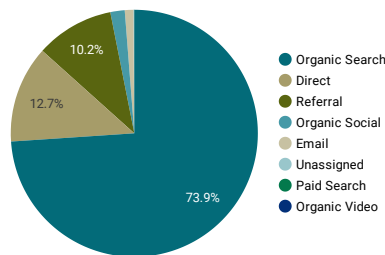
	Page title	Views	Avg. duration	Engagement rate
1.	Application search - DA Tracker Tweed Shire Council	119,483	00:04:50	84.5%
2.	Home Tweed Shire Council	62,636	00:01:43	79.85%
3.	Property search - DA Tracker Tweed Shire Council	42,059	00:03:49	89.08%
4.	Search results Tweed Shire Council	25,851	00:00:59	94.04%
5.	Bin collection days Tweed Shire Council	18,480	00:01:51	47.66%
6.	Contact us Tweed Shire Council	17,761	00:02:20	68.05%
7.	Job vacancies Tweed Shire Council	17,182	00:01:25	61.89%
8.	Mapping and zoning Tweed Shire Council	15,472	00:03:38	79.5%
9.	Tweed Link Tweed Shire Council	15,143	00:01:40	74.81%
10.	DA tracker and property search Tweed Shire Council	14,071	00:01:44	84.44%

1 - 10 / 2284

What device?



How is website found?



Customer experience performance

We want to make it easy for you to work with us. We aim to deliver excellent customer service and take action on issues so that the Tweed is an even better place to live, work and enjoy. Here's a snapshot of how we did in the last 12 months.

There when you need us

106,054

Contact Centre interactions with customers in the last 12 months



That's **400** interactions with customers every day!

Helping you quickly

53 secs

Average Contact Centre wait time in the last 12 months



We don't want to keep you waiting. We aim to answer your call within 90 seconds.

Taking action for our community

16,970

Requests for Council to take action on an issue in the last 12 months



That's **328** requests every week.

95%

Percentage of requests actioned within 10 working days



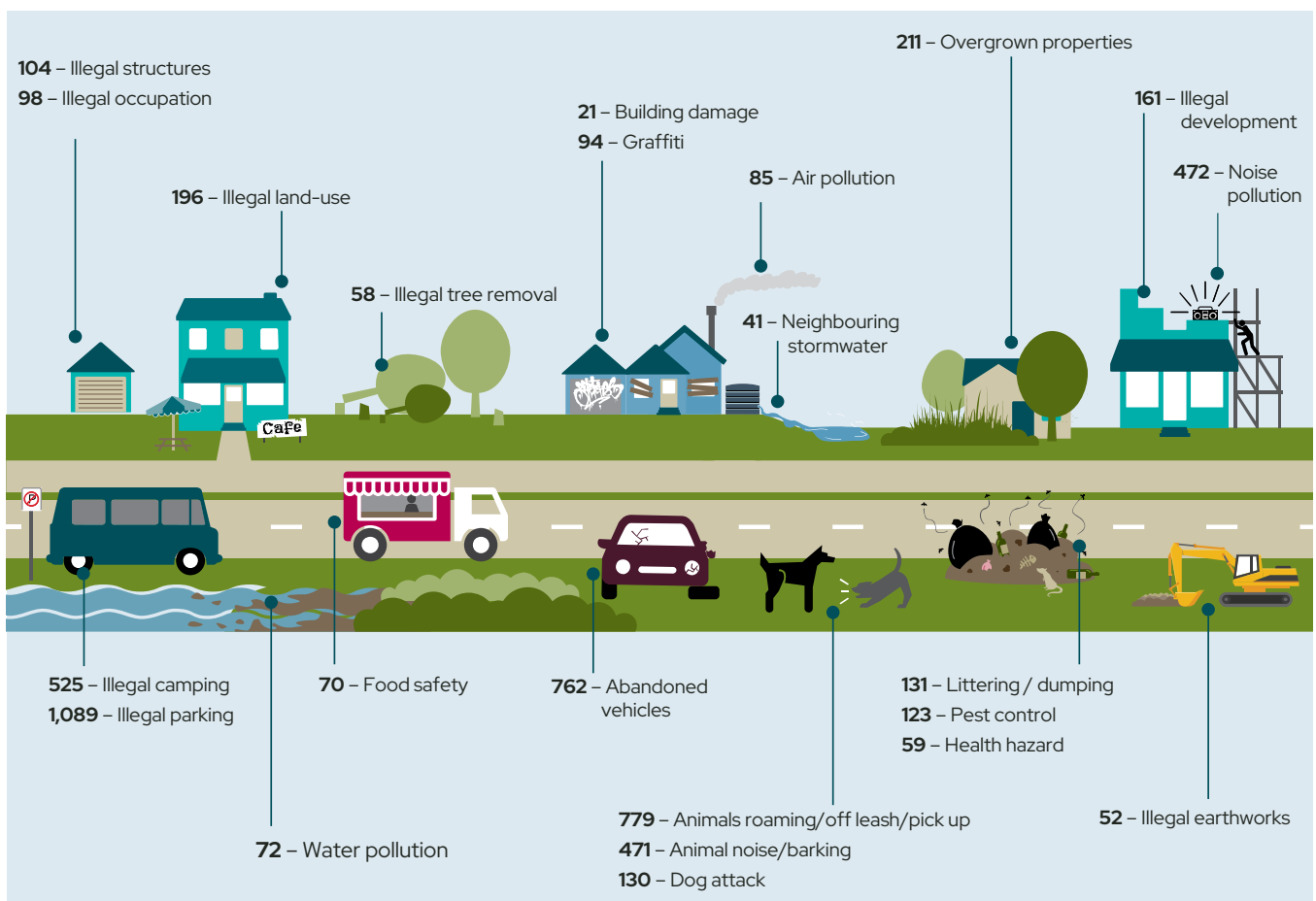
Our target is to action 80% of requests within 10 working days.

Top 5 topics you contacted us about:

- ① Rates & water charges
- ② Building & planning enquiries
- ③ Resource recovery and waste
- ④ Parks, gardens & sportfields
- ⑤ Rangers - dogs and illegal activity

What you asked us to take action on:

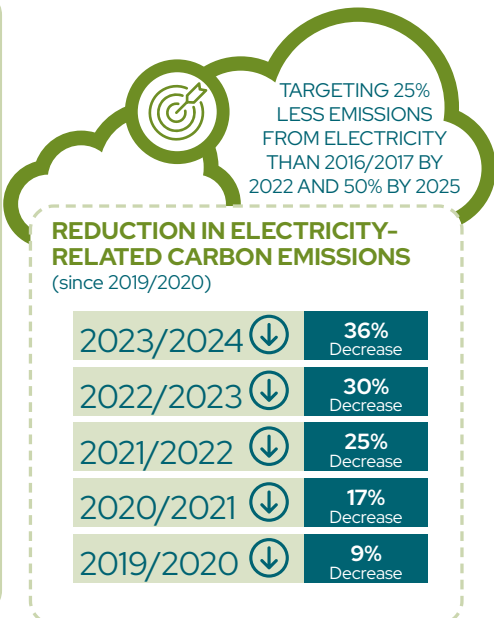
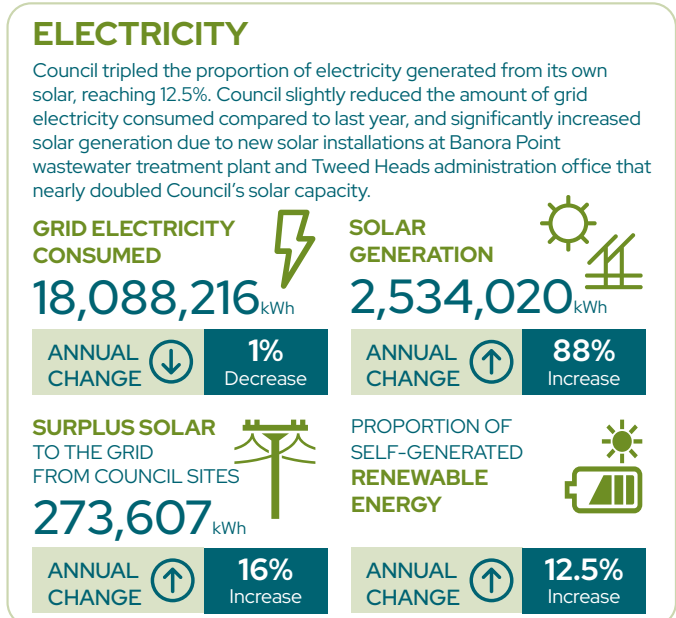
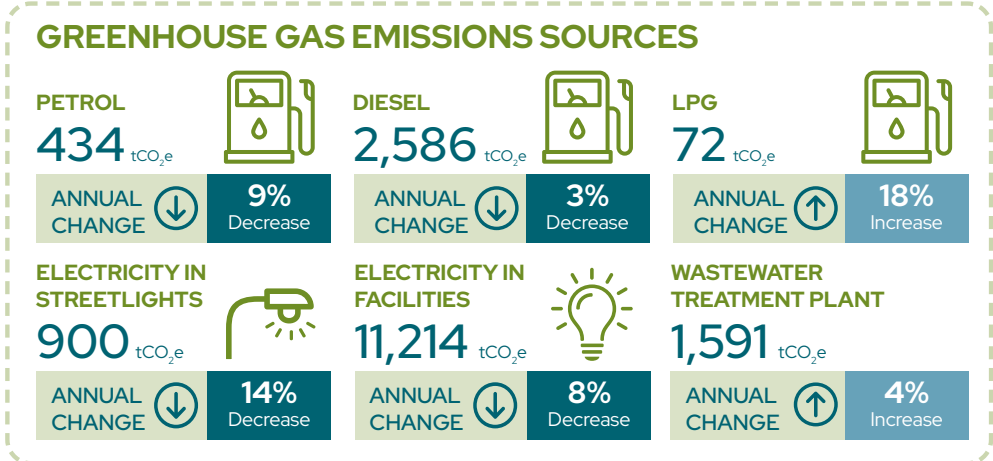
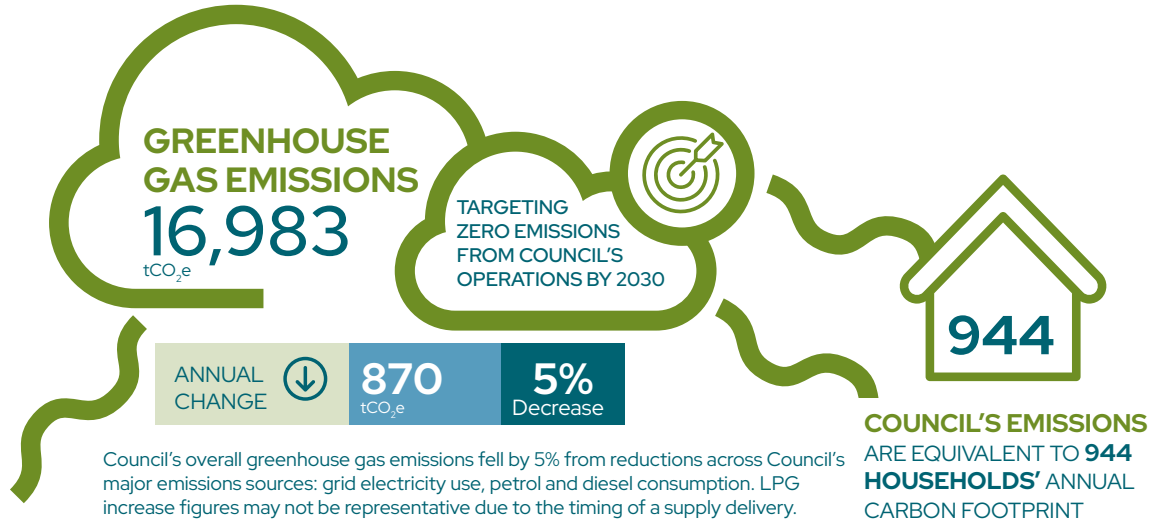
Number of customer contacts about these issues in the last 12 months

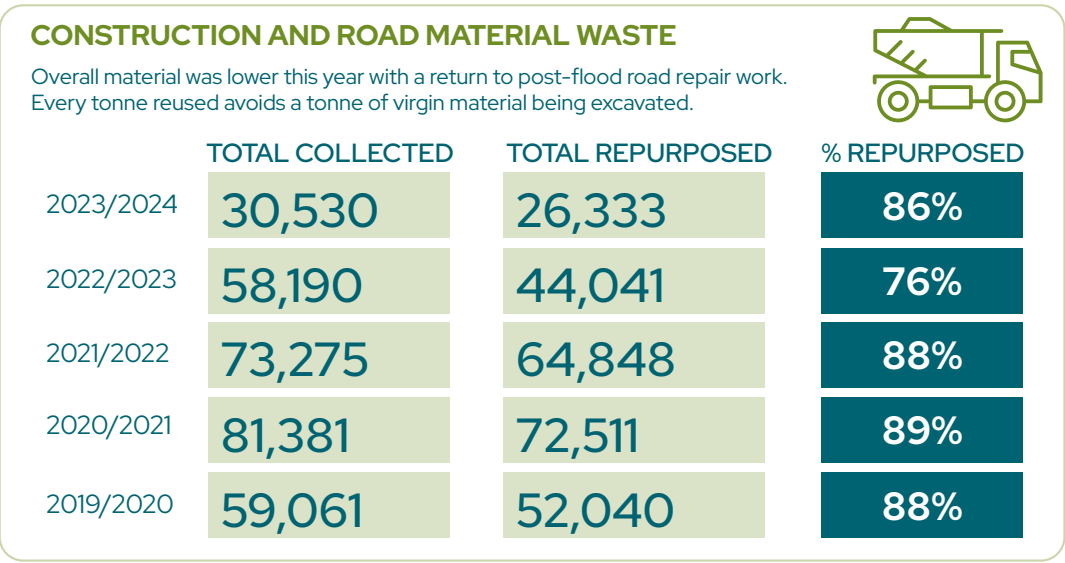
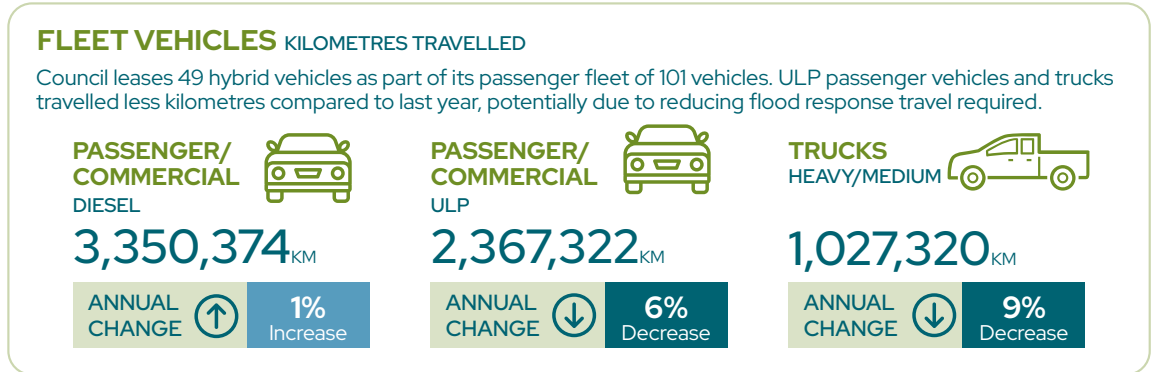
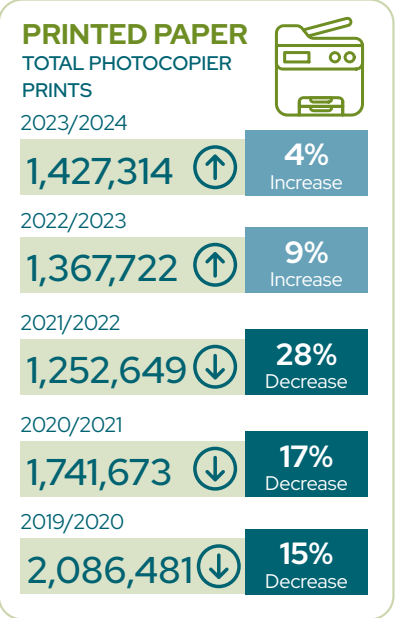
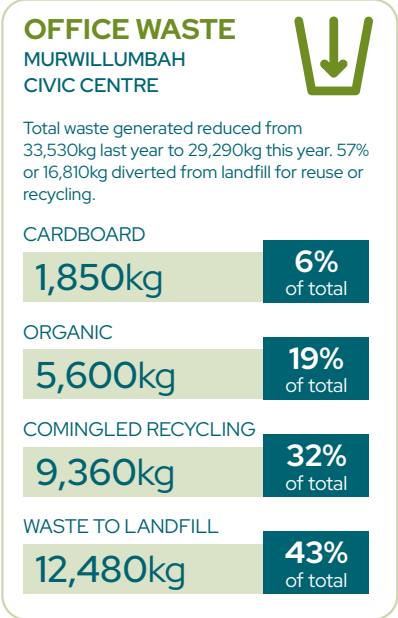


Sustainability performance

Environmental Sustainability Performance Report 1 July 2023 – 30 June 2024

Improving the environmental outcomes of Council’s operations





Our people



Equal Employment Opportunity

Tweed Shire Council is committed to creating a safe, inclusive, and respectful workplace, free from discrimination, bullying, and harassment. Our dedication to Equal Employment Opportunity (EEO) is embedded in our EEO Management Plan and supported by our Workforce Management Plan and Access and Inclusion Plan.

The EEO Management Plan guides our efforts to foster a diverse and equitable workplace culture. The EEO Subcommittee oversees this plan and reports to the Consultative Committee.

We're currently reviewing our EEO Management Plan to further strengthen our commitment to diversity and inclusion. Our key focus areas include:

- **Improving Data Collection:** We'll enhance our processes for gathering accurate and comprehensive data on workforce diversity to inform future strategies.
- **Expanding Workforce Participation:** We'll develop and implement targeted programs to increase the representation of underrepresented groups, including Aboriginal and Torres Strait Islander people, women in non-traditional roles, young people, and people with disabilities.
- **Promoting a Respectful Workplace:** We'll undertake comprehensive Respectful Workplace awareness and training initiatives to foster a positive and inclusive work environment. This work will be supported by the newly established Respect Campaign Working Group.
- **Enhance Recruitment Equity:** We'll conduct a thorough review of our current recruitment, appointment, promotion, and transfer processes to identify and remove any obstacles that may hinder the opportunities of EEO target groups.

Key EEO Statistics 2023-24

During 2023-24 the workforce comprised of:

- 35% females
- 3.14% Aboriginal and Torres Strait Islander people
- 1.44% people with a disability

Key achievements in 2023-24:

- All new employees completed mandatory training in Code of Conduct, EEO, Anti-discrimination, and WHS.
- All panel members received merit-based selection training.
- EEO statements were included in all recruitment advertisements.
- Post-commencement, new employees participated in the "Reflect Respect" program and a tour of the Land | Life | Culture exhibition.
- Bannam cultural intelligence workshops continued and we expanded the program to include Bannam on-country workshops.
- Recruitment training emphasised bias awareness and avoidance.
- Reasonable adjustment provisions were provided to staff.
- Chaplaincy, Peer Support, Mental Health First Aid Officers, and Employee Assistance Programs were provided to address physical, emotional, and spiritual needs.
- Ageism was a key focus of the committee this year.
- Council acknowledged and celebrated significant days for EEO groups, including International Women's Day events were attended by Council staff.

Workforce Profile

We are committed to ensuring our workforce has the skills to deliver essential and value-added services to our community.

We are focused on skilling our people to help us achieve the strategic directions set out in the Community Strategic Plan.

We are an organisation with a strong team-based culture, where people enjoy the work they do and the people they work with. Quality customer service is highly valued and our staff are keen to learn, develop and progress their career.

Our 765 staff members are split across 4 directorates and the General Manager's unit.

We are committed to ensuring all employees have equal access to opportunities, including learning and development, promotion and recruitment.

We recognise the right for all workers to be treated with respect in the workplace regardless of their position. Several of our policies and procedures, in addition to our Code of Conduct, outline our position and standards. We remain committed to providing career development opportunities to retain and attract staff.

Work health and safety snapshot

Relevant statistics for the financial year are as follows:

Incident Rate (per 100 FTE)	26
Lost time Injury Frequency Rate (per 1 million hours worked)	16
Claims Frequency Rate (per 1 million hours worked)	43
Claims > 5 days Frequency Rate (per 1 million hours worked)	14

The top three causes of injury are being hit by moving objects, body stressing and falls, trips and slips.

There has been more claims each year over the past 3 years (from 22 claims in 21/22, up to 35 in 22/23, and now 48 in 23/24). A significant proportion of these claims were for medical expenses only with no time lost. This has been supported by effective recovery at work assistance.

From July 2022 to June 2023, there were only 4 more claims with >5 days lost time than the previous year, with 5 of those due to surgery and rehabilitation.

Council continues to focus on creating a sustainable and psychologically safe workplace and has been working towards implementation of an overarching psychosocial framework to complement our existing wellbeing strategies.

People and culture snapshot

Employees

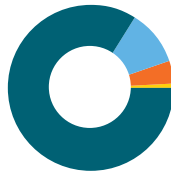
Staffing numbers

765

Headcount

729.55

FTE



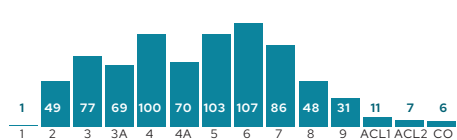
Staff by contract type

- Permanent 624
- Permanent - Part time 80
- Maximum Term 33
- Contract 5

Staff by OB/FB

- officed based 400
- Field based 365

Staff by job grade



Total new starters 2023-2024

- 64 Permanent
- 17 Maximum term
- 11 Maximum term - part time
- 5 Permanent - part time

Current positions vacant

190

Average tenure

10.95 Female
11.01 Male

Average tenure

11.04 years

Terminations

51

Number of staff

7.60%

Turnover rate



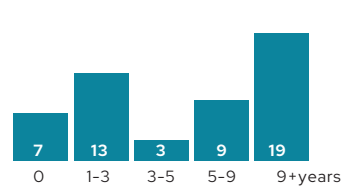
Staff by contract type

- Resignation 36
- Retired 8
- Term placement expired 4
- Resigned for other employment 3

Terminations by average age

47.43 years

Terminations by tenure



Diversity

48.73

Average age



- Female 264 (35%)
- Male 501 (65%)

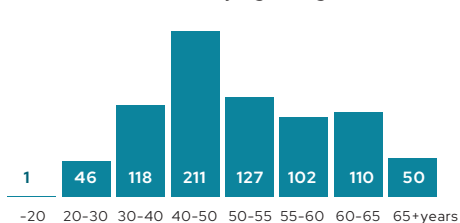
Managers and Unit Coordinators



Executive Leadership



Staff by age range



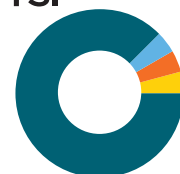
Aboriginal/TSI

24

Headcount

3.14%

As a percentage of total staff



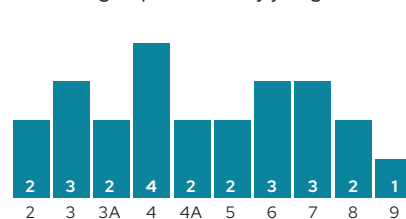
Aboriginal/TSI staff by contract type

- Permanent 21
- Permanent - Part time 1
- Maximum Term 1
- Maximim term - Part time 1

Aboriginal/TSI staff by office/field

- Office based 21
- Field basaed 1

Aboriginal/TSI staff by job grade



Access and Inclusion

Number of staff with long term impairment

11

Employment status - Long term impairment

- 9 Permanent
- 1 Maximum term
- 1 Maximum term - part time

Staff awards and service awards

Recognising the contributions of staff

Service and Productivity Excellence Awards

The 2024 Service and Productivity Excellence Awards celebrated outstanding staff achievements and milestones during the 2023/2024 financial year.

The winners were:

Above and Beyond category

This award recognised outstanding efforts and achievements that go above and beyond to help achieve better outcomes.



Winner

Murwillumbah Bridge and Bilambil Vent Pipe Project Team: Kev Price, Cooper Wallis, Lee Edwards, Steve Chapman, Kayne Blezard, Lex Browning, Brad Rogers, Jason Knight, Brodie Hayes and Lewis Gamble



Runner up

Michelle Bernabe-Salazer

Best and Fairest category

This award recognised a team player who supports others, leads by example and does their job well.



Winner

Anthony Burnham



Runner up

Marcela Lopez (not pictured)

Culture Award

This award recognises positive, ongoing and outstanding contribution to Council culture.



Winner

Tim Mackney



Runner up

Dale Hickey

Working Smarter

This award recognised improvement and innovation that has resulted in more efficient and/or effective outcomes.



Winner

Tyalgum Slip Project Team: Hank Spangler, Bob Anthony, Peter Mitchell, Christel Janssen, Nikki Todd, Leith Kenny and Tanya Erezuma



Runner up

Leia Reid, Kate Herbert (not pictured)

Working Together

This award recognised an internal and/or external project collaboration that has resulted in better outcomes.



Winner

The Marana Reservoir Team: Peter Haywood, John Anderson, John Giddy, Matt Woods, Gerry Sutherland, Pete Burgis, Rob-Blair Hickman, Matt Culnane, Jackson Fary, Wade Konia, Anthony Burnham, Brendan Tyndall, Gerry Sullivan, Garie Wolfe, Luke Chandler, Gary Hare, John Fallows, Dale Hicken and Jason Searle



Runner up

Northern Rivers Rail Trail – Burringbar Tunnel Project Team: Nicole Manderson, Annalyse McLeod, Tiffany Stodart, Steve Paff, Shaun Halberstater, Rohan Wilson, Garry Leveridge, Gary Scholes, Ray Scholes, Gary Hammer, Lloyd Blood, Josh Nowlan, Eric White, Lucy Gooley, Greg Lollback and Jamie Stodart

Service Awards

These awards recognise the contribution of staff to Council and their community over an extended period.

40 years: Scott Grimsey.

35 years: Tammy Hankinson, Anthony Burnham, Jenny Morgan, Robert Kight, Richard Guse.

30 years: Katrina Parker, David Oxenham, James Robertson, Steven Dusina, Michael McDonald, Raymond Musgrave.

25 years: Athol Kiem, Robert Hall, Gabby Arthur, Paul McLnerney, Sinee Wong, Kieran Griffiths, Darren Lyndon, John Traves, Tricia Harries, Michelle Swaney, Robert Smith.

20 years: Susan Davidson, Gregory Newsome, Brad Rogers, Robert Dignan, Carl French, Anthony Walker, Robert Maxwell, Mitchell Liddell, Christine Ross, Simon Harrison, Jennifer Bryant, Danny Rose, Peter Haywood, Colleen Forbes, Cathie Jordan, Robbie Lashand, John Muzyczka, Michael Debenham, Gary Hare, Joanne Royal, Michael Chorlton, Julie Butters, Alexander Philip, Warren Hammond, Dean Cotelli, Joshua Alcorn.

15 years: Wayne Cotmore, Darren Phillips, Tracey McGrath, Matt McCann, Pamela Gray, Tony Hankinson, Tiffany Stodart, Jonabel Francis, Stuart Russell, Lewis Gamble, Jonathan Lynch, Dale Hickey, Deborah McCudden, Mathew Greenwood, Adam Woods, Mark McCloy, Kevin Nelson, Daniel Lang.

10 years: Paul Sudiro, Leanne Jackson, Rodney Abbey, Mitchell Alward, Michael Giro, Scott Benitez Hetherington, Rodney Dawson, Eli Szandal, Paul Mitchell, Edward Stofmeel, Dean Cranney, Brett Skinner, John Anderson, Daniel Holloway, Robert Siebert, Ingrid Hedgcock, Michael Bell, Shane Davidson.



Some of the many Service and Productivity Excellence Award winners pictured with General Manager, Troy Green (front, second from right).

Section 2:

Our performance



Integrated Planning and Reporting

A framework for strategic and sustainable local government

All councils in NSW are required to operate within the Integrated Planning and Reporting (IP&R) Framework. This framework was introduced by the NSW Government to facilitate a strong and sustainable local government system by ensuring all local councils have in place strategic plans, underpinned by community priorities and supported by appropriate resources.

The IP&R Framework encourages councils to view their various plans holistically to understand how they relate to each other, and in doing so, leverage maximum results.

Ultimately, it aims to provide greater accountability and transparency in local government, by strengthening councils' strategic focus, streamlining reporting processes and making it easier for the community to understand and track councils' progress on identified priorities.

The key documents included in the IP&R Framework, and an overview of their functions, is provided below.

Community Strategic Plan

This is the highest level plan that a council will have and is prepared for a minimum period of 10 years.

The purpose of the Community Strategic Plan is to identify the community's main priorities and aspirations for the future and to plan strategies for achieving these goals. It should be developed and delivered as a partnership between the council, state agencies, community groups and individuals and should address a broad range of issues that are relevant to the whole community.

Resourcing Strategy

This strategy addresses the resources – time, money, assets and people – required to deliver the long-term community aspirations expressed in the Community Strategic Plan. It comprises three elements: long term financial planning; workforce management planning; and asset management planning.

Delivery Program

This is a statement of commitment to the community by each newly elected council outlining its priorities for achieving the community's long-term goals (as identified in the Community Strategic Plan) during its term of office.

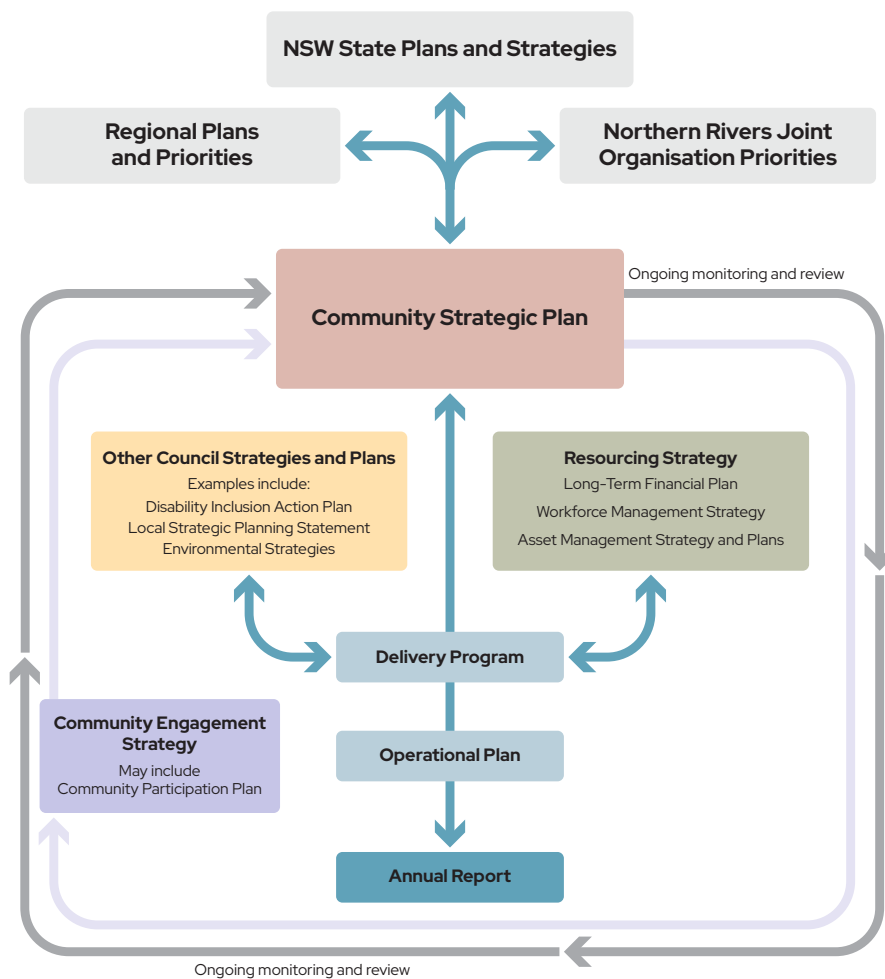
Operational Plan

Supporting the Delivery Program is an annual Operational Plan. It spells out the individual projects and activities that will be undertaken each year to achieve the commitments made in the Delivery Program.

Annual Report

This document is one of the key points of accountability between a council and its community. It focuses on the council’s implementation of the Delivery Program and Operational Plan to help the community understand how the council has been performing both as a business entity and a community leader.

Integrated Planning diagram



Delivery program results

Achievements in Protecting



Goals

- 1.1 Take action as caretakers for our internationally significant environment to pass onto our next generation.
- 1.2 Work together to reduce our impact on the natural environment and adapt to climate change for a sustainable future.

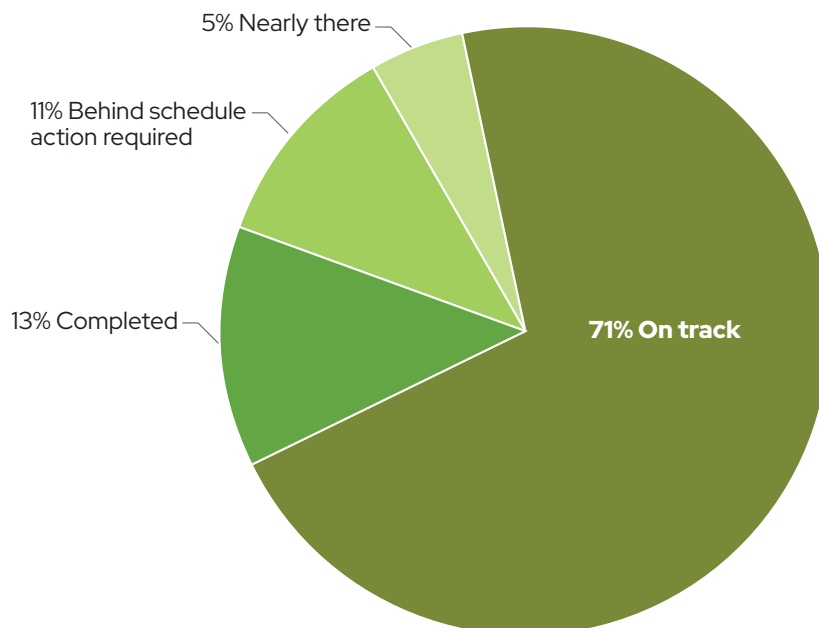
Achievements

Improving our waterways infrastructure

Achievements

Progress report for 2023-2024: **Protecting**

Performance against the Protecting objectives, identified in the 2022-2026 Delivery Program



Service	Completed		On track		Nearly there		Not started		Behind schedule or action required	
	No.	%	No.	%	No.	%	No.	%	No.	%
Biodiversity Management	3	38%	4	50%	1	13%	0	0%	0	0%
Bushland Management	1	25%	3	75%	0	0%	0	0%	0	0%
Coastal Management	0	0%	6	86%	0	0%	0	0%	1	14%
Pest Animal Management	0	0%	6	100%	0	0%	0	0%	0	0%
Waterways (Catchment) Management	1	20%	4	80%	0	0%	0	0%	0	0%
Environmental Sustainability	1	14%	6	86%	0	0%	0	0%	0	0%
Resource Recovery and Waste Disposal	1	8%	8	62%	0	0%	0	0%	4	31%
Sustainable Agriculture	0	0%	2	40%	2	40%	0	0%	1	20%
Total	7	13%	39	71%	3	5%	0	0%	6	11%

Tweed Coast and Estuaries Coastal Management Program

Council sought community feedback to help inform the development of a new coastal management program to help preserve and protect the much-loved Tweed Coast and its estuaries. The management program aims to address the challenges faced by our coast and estuaries and will outline a framework to guide actions to help preserve the area for generations to come.

For more information view the [media release](#)

Keeping Cats Safe at Home' project

Council partnered with RSPCA NSW on its Keeping Cats Safe at Home campaign about loving cats, celebrating the people who love their cats and motivating cat lovers to keep their feline companions safe and fulfilled. Thirty-six winners of the 'Keeping Cats Safe at Home' expression of interest were awarded a \$500 voucher to purchase enrichment products to keep cats safe at home and to keep wildlife safe.

For more information [view the media release](#)

Tweed’s Community Action Network

Council facilitated four Community Action Network events to support individuals and community groups in positive steps towards climate action. Topics included: Net-zero neighbourhoods, energy, sustainable transport and sustainable and climate-friendly food.

Find out more on the [Your Say Tweed page](#)

The Tweed’s largest community tree planting and nature care event

Tweed Shire Council hosted one of the largest community tree planting and cultural care events in the Tweed, as part of a special project aimed at restoring natural habitat at a historic property along the banks of the Rous River at Kynnumboon, near Murwillumbah.

For more information [view the media release](#)

Tweed Conservation Strategy

Protecting the Tweed’s natural environment is critical in the face of increasing climate change, as well as pressures associated with urbanisation and population growth. The Tweed Conservation Strategy is a 10-year plan with specific goals to help achieve key conservation targets. Following a series of community engagement activities in 2022, a draft Conservation Strategy was on exhibition from 7 September – 19 October 2023.

For more information [view the media release](#)

Climate Ready Tweed report

Council published a report for the Climate Ready Tweed project which highlighted popular themes from residents keen to take action on climate change. The report by Griffith University represented the most comprehensive baseline assessment of community perspectives on climate action ever completed in the Tweed Shire.

Read the final report and find out more about the project at tweed.nsw.gov.au/climate-change

Funding for farmers to kickstart environmental sustainability projects

The latest round of Council’s Sustainable Agriculture Small Grants Program was open for applications until 25 August 2023. The grant program has been running since 2018, providing farmers with financial and technical support to initiate projects that improve the health of soils, waterways and biodiversity on local farms. Grants of up to \$4,000 were available for eligible activities that trial or lead to the adoption of improved farming practices.

For more information visit tweed.nsw.gov.au/agriculture-farming

Tweed’s biggest solar energy array opens at Banora Point

Council switched on the Shire’s largest solar array, securing the Tweed’s top spot for solar energy uptake on the NSW North Coast. Covering the size of a football field, 1,208 high-efficiency solar panels with a capacity of 604 kilowatts are now powering one of Council’s most power-hungry facilities, the Banora Point Wastewater Treatment Plant.

For more information view the [media release](#)

Council’s sustainability performance on track

Council reduced its greenhouse gas emissions by an impressive 19% in the previous financial year – putting it on track to achieve its emission reduction goals. This significant achievement was included in Council’s Environmental Sustainability Performance Report for the 2022/23 financial year which shows a total greenhouse gas count of 17,873 tonnes, down 4,188 tonnes – representing a 19% decrease year on year.

For more information, read the [report](#) or the [media release](#)

Draft environmental planning proposal submitted

The Tweed Local Environmental Plan (LEP) 2014 community consultation shaped recommendations for the introduction of statutory conservation zones (C-Zones). Following this, a draft environmental planning proposal was submitted to the NSW Department of Planning and Environment for assessment.

For more information view the [media release](#)

Green bin changes across the Tweed

Changes to what can be put in green bins across the Tweed were rolled out across the Tweed, equalling healthier soil and less confusion at the bin. Following a directive from the NSW Environment Protection Agency (NSW EPA), fibre-based materials could no longer be placed in residents’ green bins, including products such as paper, cardboard and teabags.

Find out more about the [green bins](#) or read the [media release](#)

Balloon ban a win for wildlife across the region

A total balloon ban came into in place for Council owned land, strengthening the NSW Government’s ban on single-use plastics and further protecting Tweed’s animal, marine life, and local ecosystems.

For more information view the [media release here](#)

Feedback sought to help shape the vision for Hastings Point headland

Tweed Shire Council sought community feedback to inform a draft management plan to preserve the natural environment, beauty and vitality of Hastings Point Headland. Council is committed to protecting the headland as a focal point for recreation, as well as being a diverse and sensitive ecosystem with high cultural values for traditional owners.

For more information view the [media release here](#)

In focus

Tweed riverbank stabilisation project at Uki

In a win for the environment, a 3-month, \$620,000 project to protect the Tweed River from future flood impacts and erosion at Uki in the Tweed Valley was delivered for the Tweed community.

Construction on the Tweed riverbank stabilisation project at Riverside Park restored 700 metres of riverbank damaged by record flooding during the February/March 2022 flood events.

The project was highlighted as a priority after the major flooding caused more than 45 metres of erosion and loss of riparian vegetation along this section of the Tweed River at Riverside Park. During the floods, the catchment received its average annual rainfall in less than one week, with a record flood height of 13 metres at Uki.

The project involved installing rock revetment along unprotected sections of riverbank and around 1,700 hardwood logs were driven into the riverbed in rows, designed to capture natural sand and gravel to rebuild riverbed levels.

North Coast Local Land Services (LLS) provided funding for the project through the NSW Government's Marine Estate Management Strategy, with the aim of improving water quality for the benefit of marine habitats, wildlife and the community.

For more information view the [news article](#).



The project involved installing rock revetment along unprotected sections of riverbank and around 1,700 hardwood logs were driven into the riverbed in rows, designed to capture natural sand and gravel to rebuild riverbed levels.

Achievements in Living



We want to be safe at home and in the community with reliable essential services and infrastructure

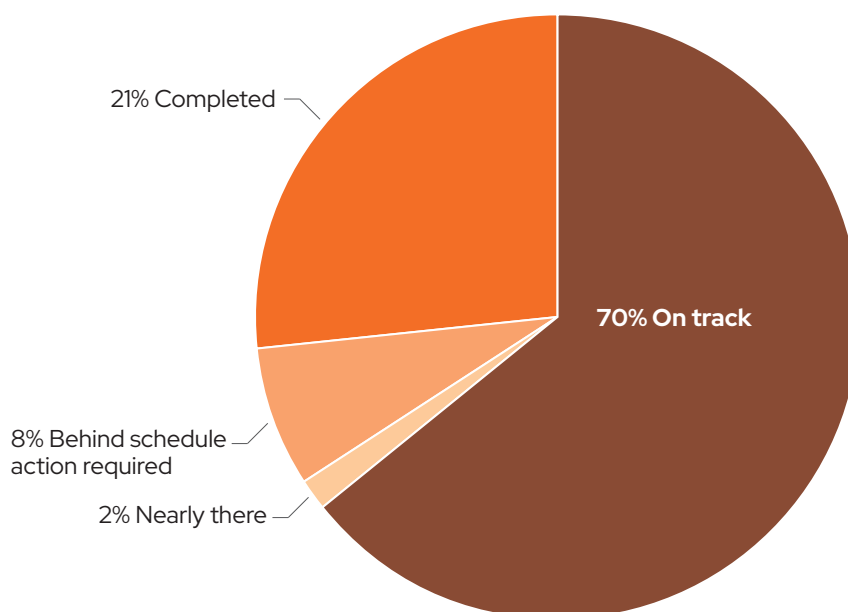
Goals

- 2.1 Provide safe, sustainable and affordable water supply and wastewater services as the foundations of a healthy community.
- 2.2 Deliver a safe and connected local road and active transport network that can accommodate increased traffic as our shire grows and connects people, places and businesses to each other.
- 2.3 Make sure the places we live, work and visit are safe to protect our quality of life.
- 2.4 Work together with others to prepare for, mitigate and build resilience to both natural disasters and the impacts of climate change.

Achievements

Progress report for 2023–2024: **Living**

Performance against the Living objectives, identified in the 2022–2026 Delivery Program



Service	Completed		On track		Nearly there		Not started		Behind schedule or action required	
	No.	%	No.	%	No.	%	No.	%	No.	%
Water Supply	8	20%	31	76%	1	2%	0	0%	1	2%
Wastewater Services	6	19%	23	72%	1	3%	0	0%	2	6%
Tweed Laboratory	0	0%	4	100%	0	0%	0	0%	0	0%
Roads and traffic	16	34%	25	53%	0	0%	0	0%	6	13%
Footpaths & bike paths	1	20%	3	60%	1	20%	0	0%	0	0%
Animal Management	0	0%	5	100%	0	0%	0	0%	0	0%
Building Certification	0	0%	5	63%	0	0%	0	0%	3	38%
Compliance	0	0%	4	100%	0	0%	0	0%	0	0%
Development Assessment	0	0%	5	100%	0	0%	0	0%	0	0%
Development Engineering & Assessment	0	0%	4	100%	0	0%	0	0%	0	0%
Environmental Health	1	10%	6	60%	0	0%	0	0%	3	30%
Floodplain Management	0	0%	6	100%	0	0%	0	0%	0	0%
Local Emergency Management	4	67%	2	33%	0	0%	0	0%	0	0%
Stormwater Management	2	29%	5	71%	0	0%	0	0%	0	0%
Total	38	21%	128	70%	3	2%	0	0%	15	8%

Know your neighbours and avoid escalating disputes

Council is encouraging residents to get to know their neighbours as part of a new campaign aimed at tackling a rising number of neighbourhood disputes across the Tweed.

For more information visit tweed.nsw.gov.au/neighbours

Help shape flood resilience at Tweed Heads South and Banora Point

Residents of Tweed Heads South, Banora Point and surrounding areas were encouraged to share their past flood experiences and records as part of a new flood study of the area. The Tweed Heads South Levee and Drainage Study aims to build on the Tweed Valley Floodplain Risk Management Study completed in 2014 by completing a localised, detailed analysis of flooding and an options assessment for the Tweed Heads South area.

For more information view the [media release](#).

Tweed urged to sign up for Water Night and learn how to save water now

With water restrictions in place in some locations, Council urged everyone to sign up for Water Night and join the night's online activities to find out why saving water now is vital. People taking part in the national event on Thursday 19 October were asked to turn off their taps from 5 pm to 10 pm and spend a night without running water.

For more information visit waternight.com.au

Working to maintain 1,200 km road network

Council's 2023/24 road reseal program was underway in October, with road maintenance and renewal works in progress across the shire. Council will invest approximately \$3.2 million in the 2023/24 road reseal program as part of its \$20 million annual roads budget, which funds the delivery and maintenance of the Tweed's 1,200 km road network.

For more information visit tweed.nsw.gov.au/roadworks-closures

Wollumbin Street Bridge works fast-tracked

Council crews completed the sewer rising main upgrade on Wollumbin Street bridge ahead of schedule and before the school term started in October. They were essential works to upgrade the town's main sewer main. Opening the bridge to two-way traffic ahead of the school term recommencing was a big win for the Murwillumbah community.

For more information view the [media release](#).

Flood restoration funds for Council Depot and other community assets

Council welcomed \$26 million in funding in October from the Australian and NSW governments to help restore and improve community assets damaged in the 2017 and 2022 floods. Under the Infrastructure Betterment Fund, the Tweed has been

awarded \$10 million to relocate the Council Works Depot from its current location in Buchanan Street at South Murwillumbah to land above the flood level in the new industrial estate in South Murwillumbah, under Council's Land Swap Program. Approval for the project build was later granted in March. An additional \$15.5 million has been granted under the Community Assets Program (CAP), which will be used to help repair, restore and improve a suite of community facilities in the Shire.

For more information view the [media release](#).

Keep up with the latest on raising Clarrie Hall Dam

Council invited the community to learn the latest on the proposed 8.5 metre raising of Clarrie Hall Dam by coming along to community information sessions at Murwillumbah and Uki in early February. An environmental impact assessment of the proposal to raise Clarrie Hall Dam is entering its final stages with community feedback sought at 2 upcoming information sessions.

For more information visit [Your Say Tweed](#).

Funding for major Tweed Coast projects

Council welcomed more than \$23.2 million in funding to support major infrastructure works on the Tweed Coast. Funding was to fast-track two major projects on the Tweed Coast, through the NSW Government's Accelerated Infrastructure Fund. The funding will be used to support the development of 5,516 new homes in the Tweed and includes Tweed Coast Road – duplication to four lanes from M1 to Cudgen Road intersection – \$18.5 million and Depot Road Sports Fields at Kings Forest – \$4.7 million.

For more information view the [media release](#).

Drones deployed as mosquito season hits full swing

Council is trialling drone technology to treat mosquito populations as the insect's breeding season takes full effect after recent heavy rain. It is also calling on the community to help reduce the impact of mosquitoes through a range of simple, protective measures in the home.

For more information view the [media release](#).

Contract awarded to build new Animal Pound and Rehoming Centre

In June, the Tweed's new Animal Pound and Rehoming Centre is one step closer to fruition after Council awarded a contract to design and construct the new state-of-the-art facility. In total, the facility is expected to cost \$9.1 million to build, funded by Tweed Shire Council with the support of the Australian and NSW governments.

For more information view the [media release](#).

Landowners urged to support fire ant treatment

Council threw its support behind efforts to eradicate fire ants from the Tweed, urging landowners to provide consent for treatment to go ahead on their properties. The National Fire Ant Eradication Program (NFAEP) is using extensive aerial treatment across targeted properties in Murwillumbah. The aerial program is

seeing helicopters conduct eradication treatment on larger parcels of land where landowners have provided consent. It will complement on-the-ground eradication activities being undertaken on smaller residential properties in Murwillumbah.

For more information view the [media release](#).

Point Danger project complete

The Point Danger project was completed on 29 February 2024. The new facility, fully operational since February 2024, now hosts Marine Rescue NSW (Point Danger Unit), public toilets (opened on 26 April 2024), and launched a cafe on 14 May 2024. Government and community agencies using the lighthouse towers for communications, surveillance and research are fully operational.

New levee pump station to boost Murwillumbah's flood resilience

In a major step towards improving flood mitigation in Murwillumbah, construction of a new stormwater pump station behind the levee at Murwillumbah (Brothers) Leagues Club began in May. The \$1.626 million project is being undertaken by Council in partnership with the National Emergency Management Agency (NEMA), the Reconstruction Authority (RA) and the NSW Department of Climate Change, Energy, the Environment and Water (DCCEEW).

For more information, view the [media release](#).

In focus

Tweed flood restoration continues two years on from disaster

Flood recovery remains a major focus of Tweed Shire Council, as the community marked two years since the worst natural disaster in the Tweed's recorded history. Current estimates show the flood, which began on 28 February 2022 and continued in March of that year, caused more than \$369 million in damages to Council-owned assets. A total of 3,742 road damage items were logged across the Tweed following the disaster, with additional damage to water and wastewater infrastructure, parks and sports fields, and some 90 Council-owned buildings impacted by the floodwaters. To date, more than \$90 million has been spent on flood repair work in the Tweed since 2022, with 3,040 road jobs completed – representing more than 80% of roadwork damages by number.

For more information, view the [media release](#).



Celebrating the reopening of Reserve Creek Road in June 2023 after a major landslide caused by the 2022 flood forced its closure for more than a year.

Achievements in Thriving



We want the Tweed's people and places to thrive

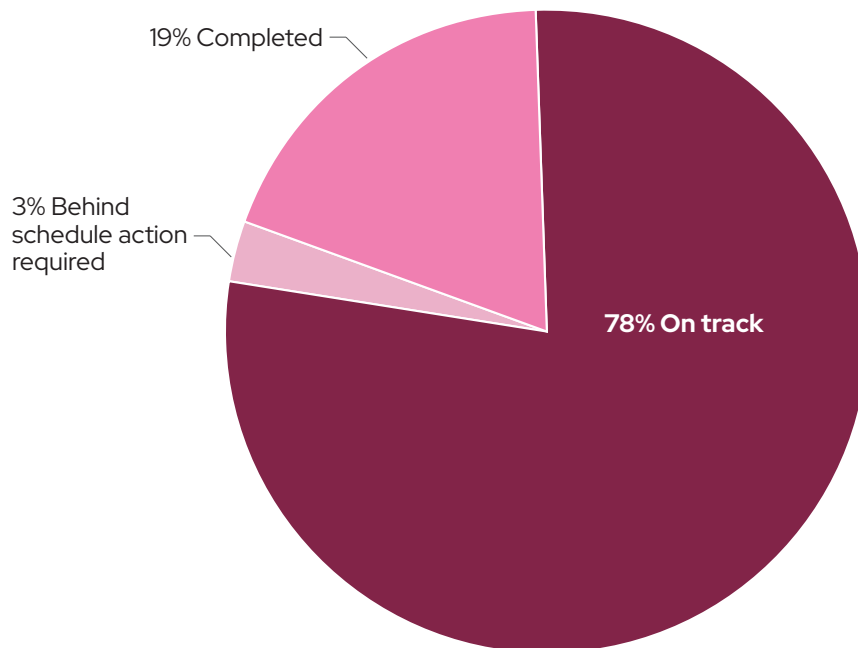
Goals

- 3.1 Support our community to be inclusive and care for each other.
- 3.2 Provide our community with opportunities to be active and healthy.
- 3.3 Build a vibrant community to be a great place to live and visit..
- 3.4 Support our local economy to thrive and generate sustainable economic opportunities to support our long term future.

Achievements

Progress report for 2023-2024: **Thriving**

Performance against the Thriving objectives, identified in the 2022-2026 Delivery Program



Service	Completed		On track		Nearly there		Not started		Behind schedule or action required	
	No.	%	No.	%	No.	%	No.	%	No.	%
Cemeteries	1	25%	3	75%	0	0%	0	0%	0	0%
Community Care	1	17%	5	83%	0	0%	0	0%	0	0%
Community Development	0	0%	3	100%	0	0%	0	0%	0	0%
Aquatic Centres	0	0%	5	100%	0	0%	0	0%	0	0%
Lifeguard Services	1	33%	2	67%	0	0%	0	0%	0	0%
Parks and Open Spaces	2	29%	5	71%	0	0%	0	0%	0	0%
Public Toilets	0	0%	3	100%	0	0%	0	0%	0	0%
Sporting Fields	0	0%	4	100%	0	0%	0	0%	0	0%
Art Gallery	3	60%	2	40%	0	0%	0	0%	0	0%
Auditoria	0	0%	5	100%	0	0%	0	0%	0	0%
Events	2	25%	4	50%	0	0%	0	0%	2	25%
Holiday Parks	0	0%	5	100%	0	0%	0	0%	0	0%
Libraries	1	14%	6	86%	0	0%	0	0%	0	0%
Museum	1	14%	6	86%	0	0%	0	0%	0	0%
Rail Trail	3	38%	5	63%	0	0%	0	0%	0	0%
Tourism	0	0%	4	100%	0	0%	0	0%	0	0%
Business Enterprise	1	14%	6	86%	0	0%	0	0%	0	0%
Business Support	2	33%	4	67%	0	0%	0	0%	0	0%
Employment Lands	2	29%	4	57%	0	0%	0	0%	1	14%
Total	20	19%	81	78%	0	0%	0	0%	3	3%

Tweed Seniors Festival launched with huge 2024 program

The Tweed Seniors Festival offered a bumper program of more than 40 community events, kicking off with an official opening ceremony at Murwillumbah Civic Centre. The festival ran across two action-packed weeks, closing on Sunday 24 March. The festival's theme for 2024 was 'Reach Beyond' urged people to get out of their comfort zone and try something new.

For more information view the [media release](#).

Shifting gears: Planning for active transport in Tweed

Council sought feedback from the community in January and February on their vision for the future of walking and cycling in the Tweed. A series of online workshops were held to delve deeper into Council's plans to build a more connected community through its Draft Tweed Pedestrian and Bike Plan.

For more information view the view the [media release](#).

Take a walk in the park: new upgraded playground at Recreation Ground opens

A newly-upgraded, inclusive playground at Recreation Ground at Tweed Heads was officially opened in March, providing much-needed play space for young families in the most populated area of the Tweed Shire. Works on the upgraded park were completed and opened to the public in late December 2023 – just in time for the busy summer holiday season and much to the delight of children and families in the region.

For more information view the [media release](#).

New skate-of-the-art facility at Tweed Heads

A vibrant new youth recreation area at Jack Evans Boat Harbour was officially opened in February, unveiling a thrilling haven for active pursuits and community connection in Tweed Heads. Much to the approval of local youth and families, work was completed on the new Tweed Regional Inclusive Parklands - Stage 2 at Jack Evans Boat Harbour last December, delivering exciting new outdoor activities for them to enjoy in the area.

For more information, view the [media release here](#).

Celebrating first anniversary of Rail Trail opening

Council announced its collaboration with volunteer organisation Cycling Without Age as part of celebrations to mark the first anniversary of the opening of the popular Northern Rivers Rail Trail. More than 140,000 people have used the 24 km Tweed section of the Rail Trail since its opening on 1 March 2023 – establishing it as one of the most popular visitor attractions on the Northern Rivers.

For more information, view the [media release](#).

Morandi and new Olley works unveiled beside Monet

Artwork by renowned Italian still life painter Giorgio Morandi and Australia's Margaret Olley now hang alongside renowned French Impressionist Claude Monet at the Tweed Regional Gallery, as part of the National Gallery of Australia's Sharing the National Collection initiative.

For more information, view the [media release](#).

Museum unveils 20th anniversary exhibition, Omnia: all and everything **The Tweed Regional Museum has opened its stunning new exhibition, Omnia: all and everything**

The exhibition is part of celebrations to mark its 20th anniversary. Curated to redefine the traditional museum experience, Omnia invites visitors on an immersive journey through the vibrant history, dynamic present and promising future of the Tweed Shire.

For more information view the [media release](#).

The Tweed celebrates people with disability

It was International Day of People with Disability on Sunday 3 December – a chance for everyone to celebrate the Tweed's diverse community, especially those living with disability.

For more information view the [media release](#).

Draft Tweed Access and Inclusion Plan 2023 – 2026 goes on exhibition

Council sought community input in October on the draft Tweed Access and Inclusion Plan 2023 – 2026, which aims to ensure equal opportunity, accessibility and inclusion for all Tweed residents and visitors regardless of their abilities. The draft Plan outlines the measurable actions Council will take to create a more inclusive and supportive Tweed community across four key areas.

For more information visit yoursaytweed.com.au/diap.

Newly-upgraded playground at Recreation Ground opens up for Christmas holidays

The newly-upgraded Recreation Ground playground, part funded by NSW Government's Everyone Can Play grant program, is now more inclusive of everyone. It has been specifically designed to make the space more welcoming and accessible for everyone to enjoy.

For more information view the [media release](#).

Plan to shape future of tourism in the Tweed

Recognising the importance of tourism to the local economy, and following a thorough consultation phase, Council voted to adopt the Tweed Destination Management Plan 2024-2030, a comprehensive roadmap for the future of tourism in the region.

For more information, view the [media release](#).

Piggabeen Sports Complex upgrade works kick off

Construction officially kicked off in late September to upgrade the Piggabeen Sports Complex, with works including a new playground, field drainage and new turf, LED sports field lighting and upgrades to the main entrance.

For more information view the [media release](#).

Council-sponsored events announced for 2023-2024

Sixteen events secured funding in Council's 2023-2024 Events Sponsorship Funding round, totalling \$89,450. Council offers financial assistance to event organisers with the aim to support, develop, attract and grow events that showcase the Tweed's unique characteristics and build our community to be a great place to live and visit.

For more information visit [Council events funding and sponsorship](#).

Share your vision for future of Pottsville's open spaces

Tweed Shire Council sought feedback from Pottsville residents following the release of a draft masterplan for six key open spaces in the much-loved coastal town. A series of community information sessions were held in Pottsville in August and September, providing an opportunity for residents to discuss their vision for the town and provide feedback on the masterplan.

For more information view the [media release](#).

Northern Rivers Rail Trail launches business Connect Program

Council invited businesses and commercial operators to share in the success of the popular Northern Rivers Rail Trail (Tweed section) and sign up to its new Connect Program, designed to connect commercial operators and businesses to the award-winning Rail Trail which opened in March 2023.

For more information visit [the Northern Rivers Rail Trail website](#).

In focus

Uki Mountain Bike Park opens with a skid, slide and jump!

The Tweed's first official mountain bike park and pump track at Uki was officially opened in October – in a flurry of activity for high-octane enthusiasts.

Set against the stunning backdrop of Wollumbin/Mt Warning, the Tweed's newest outdoor recreation facility officially opened its gates to mountain bikers of all ages, experience and abilities with more than 6.4 km of trails on offer.


Around 100 enthusiasts attended the ribbon-cutting and smoking ceremony.

For more information view the [media release](#)



Semi-pro mountain bike rider Dane Folpp showing how it's done at the official opening of the Uki Mountain Bike Park

Achievements in Growing



We want to work together to plan for the future so the Tweed grows and evolves in a sustainable way

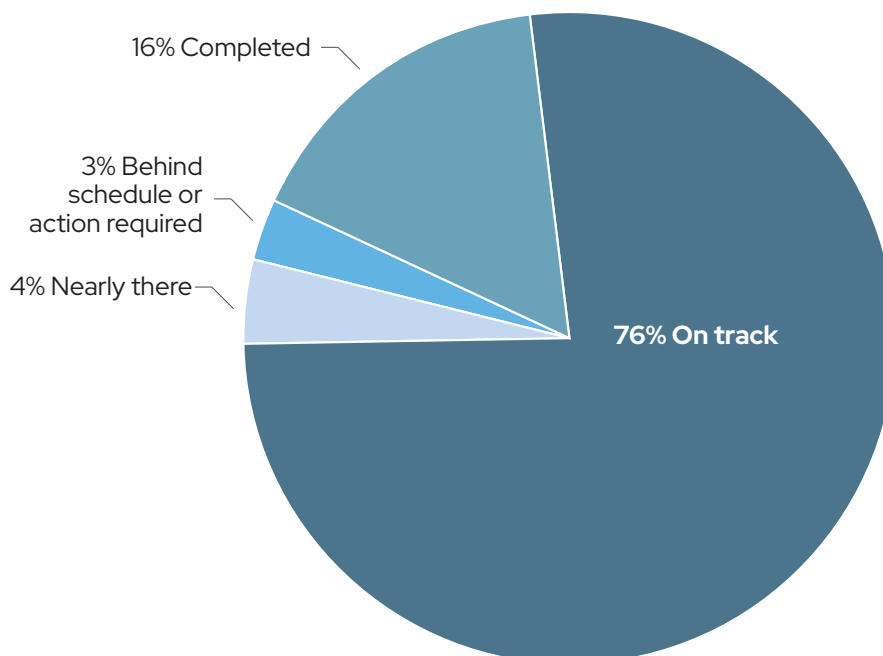
Goals

- 4.1** Plan ahead so the Tweed is ready for the future.
- 4.2** Join with the community to make the Tweed better tomorrow than it is today.
- 4.3** Support Council services, programs and operations to be effective and transparent.

Achievements

Progress report for 2023-2024: **Growing**

Performance against the Growing objectives, identified in the 2022-2026 Delivery Program



Service	Completed		On track		Nearly there		Not started		Behind schedule or action required	
	No.	%	No.	%	No.	%	No.	%	No.	%
Financial Services	0	0%	5	100%	0	0%	0	0%	0	0%
Strategic Land Use Planning	4	31%	8	62%	1	8%	0	0%	0	0%
Communications and Engagement	3	27%	8	73%	0	0%	0	0%	0	0%
Councillor and Civic Business	0	0%	2	100%	0	0%	0	0%	0	0%
Customer Service (Contact Centre) and Customer Experience	0	0%	3	60%	2	40%	0	0%	0	0%
Construction	0	0%	0	0%	0	0%	0	0%	1	100%
Design Services	0	0%	2	100%	0	0%	0	0%	0	0%
Governance	1	25%	3	75%	0	0%	0	0%	0	0%
Human Resources and Work Health and Safety	1	13%	7	88%	0	0%	0	0%	0	0%
Information Technology	1	50%	1	50%	0	0%	0	0%	0	0%
Internal Audit	1	33%	1	33%	0	0%	0	0%	1	33%
Plant and Materials	0	0%	6	100%	0	0%	0	0%	0	0%
Procurement Services	0	0%	2	100%	0	0%	0	0%	0	0%
Property and Legal Services	0	0%	3	100%	0	0%	0	0%	0	0%
Total	11	16%	51	76%	3	4%	0	0%	2	3%

Council calls for community feedback on future housing growth

Council asked residents to have their say on proposed options to meet future demand for housing and employment land over the next 20 years. The community was invited to join the conversation to help inform the final options to be included in the next stage of the Growth Management and Housing Strategy, which will guide key Council priorities in relation to housing and employment opportunities until 2041. A series of information sessions took place across the Tweed over 6 weeks to provide an opportunity for residents to ask questions and better understand the proposed options before providing feedback on the draft Options Paper. The Growth Management and Housing Strategy was publicly exhibited from 7 February to 22 March 2024, receiving 650 submissions.

For more information, view the [media release](#).

Community input sought on draft Affordable Housing Strategy for the Tweed

Council sought community feedback on a plan which aims to tackle the significant shortage of social and affordable housing in the region. Council has developed a draft Tweed Affordable Housing Strategy in response to unprecedented pressures on housing affordability and accessibility to affordable rental housing.

The current shortfall for social housing is 1,118 dwellings and 2,665 for affordable housing dwellings. Without intervention by 2041 it is estimated up to 4,885 dwellings will be required.

The draft Tweed Affordable Housing Strategy is being developed alongside the Tweed Growth Management and Housing Strategy, which looks at how the region can accommodate population growth and employment opportunities for the Tweed to 2041.

For more information view the [media release](#).

Balanced budget maintains Council's strong financial position

Tweed Shire Council adopted a \$283 million budget for 2024/2025, featuring investment for essential water, roads and waste infrastructure improvements. Council's \$283 million budget is made up of 3 funds: \$169 million from general funds, \$56 million from water funds and \$58 million from sewerage funds. It is a balanced budget which maintained the strong financial position of Council.

For more information, view the [media release](#).

Annual Report receives Silver Award – rated against best practice standards

Tweed Shire Council's Annual Report 2022 – 2023 has been recognised in the Australasian Reporting Awards (ARA) with a Silver Award in the General Award category. The report was benchmarked against ARA criteria, based on world's best practice and performance. The Silver Award presented by the ARA, is awarded to organisations who meet the criteria of satisfactory disclosure of key aspects of its business; and outstanding disclosure in at least one significant area.

For more information, view the [media release](#).

Preparing for the 2024 Local Government elections

Councillor Candidate briefing sessions were held (2 in Tweed and 2 in Murwillumbah) on 7 May 2024 and 4 June 2024, with positive feedback received from attendees.

These sessions provided prospective candidates a better understanding of the role of councillor, ahead of the NSW Local Government elections on Saturday 14 September 2024.

For more information, view the [media release](#).

New Enterprise Resource Management system

Last year a decision was made to move all Council business applications to the TechnologyOne 'One Council' platform. It will deliver: major business transformation, one integrated system with 24/7 access and better mobility capability, a much improved user experience and better community outcomes and reduced cybersecurity and other risks. The ERP Release 1 Baseline Implementation Project Plan was finalised in October. The project is now known as Yabbru – a word from the local Bundjalung language meaning 'one' – following staff engagement to select an appropriate name.

Australia Day Awards celebrate outstanding achievement in the community

The Tweed Shire Australia Day Awards, held in Tweed Heads on Thursday 25 January, recognise outstanding achievements by members of the community. This was followed by a citizenship ceremony which will see 32 residents from 13 different countries – from as far afield as Colombia, Taiwan and Brazil – become Australian citizens. As in previous years, this is an invitation-only event for recipients and their families. The following day, on Australia Day (Friday 26 January), a series of Council-sponsored community events were held across the Tweed, at Crabbes Creek, Murwillumbah, Tumbulgum and Tyalgum.

For more information view the [media release](#).

Local Government Week sees free tours and workshops showcasing Council services

Tweed Shire Council joined councils across NSW to celebrate this year's Local Government Week, from 31 July – 6 August 2023. A host of free tours and events were held to highlight just some of the 50+ services Council is proud to offer the community

For more information view the [media release](#).

Mayor of Tweed Shire honoured for her advocacy on climate change

Mayor of Tweed Shire Chris Cherry has taken out a national award for her advocacy on climate change. Cr Cherry was honoured as the 2023 Climate Ambassador award winner in the Cities Power Partnership Awards held in Melbourne in September. The award was recognition for her leadership in driving climate action and keeping climate on the national agenda in the wake of the devastating 2022 floods and ongoing flood recovery.

For more information view the [media release](#).

Tweed throws open the welcome mat to regional mayors from across NSW

Council played host in July to nine mayors from across NSW and their respective executive leaders as part of a program aimed at promoting and growing regional cities in the State. Regional Cities New South Wales (RCNSW) is an alliance of 15 regional cities from across the State. It was the first ever Regional Cities NSW delegation held outside of Sydney.

For more information visit [Regional Cities NSW | Growing Regional NSW Together](#)

Newly-actioned policy directives

- A snapshot of policy directives actioned during the period include:
- Child Safe Standards Policy
- Public Interest Disclosures Act 2022
- Revised Data Breach Policy
- Risk and Internal Audit Management Guidelines
- Modern Slavery Act 2018 and 3 year Modern Slavery action plan
- Public Spaces (Unattended Property) Act 2021
- Media Policy (Model Code) and Social Media Policy (Model Code)
- Psychosocial Safety Framework

In focus

Innovative Tweed flood land swap project moves one step closer

In a major milestone for the Tweed's flood recovery, preliminary works have begun on site at the Industry Central Land Swap project in South Murwillumbah.

The innovative project aims to assist selected businesses in the high flood risk zone of South Murwillumbah to relocate to flood-free land at Lundberg Drive (Industry Central) via a land swap agreement.

Council was able to acquire 14 ha of suitable flood-free and appropriately zoned land at Lundberg Drive, South Murwillumbah and develop this into new employment land thanks to \$11.3 million in funding from the NSW Government.

Six successful applicants will be relocating following an expression of interest process. This includes Council's works depot.

For more information view the [media release](#).



A bird's eye view of the site of the Industry Central Land Swap project at South Murwillumbah which remained above the flood level at the 2022 flood.

Section 3:

Statutory reporting



Statutory Reporting

The NSW Government considers it important for community members to understand how Tweed Shire Council has been performing both as a business entity and a community leader.

To meet these requirements, this report includes information prescribed by the Local Government (General) Regulation 2021.

Councils are required to report annually under the Local Government Act 1993, Local Government (General) Regulation 2005, Companion Animals Act 1998 and Companion Animals Regulation 2018, Environmental Planning Assessment Act 1979, Swimming Pools Acts 1992, Swimming Pools Regulation 2018, Public Interest Disclosures Act 2022, Public Interest Disclosures Regulation 2022, Carers' Recognition Act 2010, and Disability Inclusion Act 2014.

This section presents information required by legislation. Some items have also appeared earlier in the report.

Written-Off Rates and Charges

Rate classification	Items written off	Total
Pensioner Rates	Farmland	29,436.76
	Residential	1,650,747.17
Water & Sewerage rates	Pensioner Water Rates	649,313.33
	Pensioner Sewerage Charges	626,795.87
Pensioner Waste Charges	Service Charges	344,243.94
Small balance <\$20		160.74
Past property rates & charges		1,619.42
Total Written Off		3,302,317.23

Overseas travel

Council's Director Engineering travelled to Singapore as part of a the AFM Statewide Risk Management Scholarship from 15 to 20 April 2024. The Scholarship was to gain exposure and an understanding of the methods of mitigating the risk of property damage such as fire, flood and wind. The trip had no cost implications for Council and was fully funded by AFM Gobal and Statewide Mutual.

Councillor fees and expenses

Payments of expenses and the provision of facilities to the Mayor and Councillors in relation to their civic functions were in accordance with the Tweed Shire Council Policy: 'Councillors – Payment of Expenses and Provision of Facilities for Mayor and Councillors' and are outlined below:

Details	Amount (\$)
Councillor and Mayoral fees.	352,150
Mayoral vehicle	11,902
Councillor Policy provisions and expenses.	48,160
Administration support & meals	11,369
Insurance	86,087
Reportable Items:	
Provision of dedicated office equipment	1,361
Telephone and internet	705
Intrastate training, conferences & meetings	4,533
Interstate visits representing Council	19,008
Overseas visits representing Council	0
Training of councillors, Induction and provision of skill development	420
Spouse, partner or other person expenses	0
Child care expenses	0
Total expenses	535,694

Councillor Induction and ongoing Professional Development

Induction training, conferences, seminars and ongoing professional development attended during the financial year:

Description	Brinsmead	Byrnes	Cherry	Dennis	Firth	Owen	Polglase	Location
Intrastate								
Tony Robbins - Unleash the Power Within Seminar	Attended/Completed					Attended/Completed		Sydney
National Coast to Coast & NSW Coastal Conference			Attended/Completed					Newcastle
LGNSW Annual Conference	Attended/Completed		Attended/Completed		Attended/Completed	Attended/Completed		Rosehill
Graduate Diploma Urban & Regional Planning						Attended/Completed		Armidale
Rural and Regional Summit			Attended/Completed					Sydney
Interstate								
Cities Power Partnership Climate Summit for LG			Attended/Completed					Melbourne, VIC
Floodplain Management Conference			Attended/Completed					Brisbane, QLD
National Tree Symposium					Attended/Completed			Adelaide, SA
Online								
LG NSW Speed Reading	Attended/Completed							Online

Attended/Completed 

Details of contracts awarded by Council

Council awarded one hundred and fourteen (114) contracts exceeding \$150,000 during the financial year totalling \$133,758,141.

RFO2024060	Simtec Surveillance & Security Pty Ltd	Supply of Mobile CCTV Cameras	285,674.61
RFO2024031	Alder Constructions Pty Ltd	Design and Construct - Animal Rehoming Facility South Murwillumbah	6,811,246.52
RFO2024065	Affordable Facility Services Pty Ltd	Provision of Cleaning and Security Services to the South Tweed Heads Community Centre	220,000.00
RFO2024066	Affordable Facility Services Pty Ltd	Provision of Cleaning and Security Services to the Banora Point Community Centre	165,000.00
RFO2024063	Talis Consultants Pty Ltd ATF Talis Unit Trust	2024 Road Asset Condition Survey and Data Analysis	178,020.70
RFO2024044	Desire Contractors Pty Ltd	Tip Shop Extension	304,616.40
RFO2024059	Max Surf Strategies Pty Ltd	Negotiations for Supply of Management Services for Fingal Head Holiday Park	221,545.00
RFO2023137	MGN Civil Pty Ltd	Mooball Creek Training Walls Repair	956,467.50
RFO2023154	Civil Consult Pty Ltd	(Under RFO2022058) Detailed Design of Slip Remediation on Glengarrie Rd, Everingham Rd, Fernvale Rd and Tomewin Rd	207,878.00
RFO2024042	Stabilised Pavements of Australia Pty Ltd	Pavement Stabilisation of Eviron Rd & Clothiers Creek Rd	1,197,430.02
RFO2024023	Circl Group Pty Ltd	Construction of a new amenities building at Arkinstall Park, Tweed Heads.	758,308.51
RFO2023212	DEMACS Constructions	Buchanan Street Sewer Pump Station Upgrade	648,024.30
RFO2023189	WSP Australia Pty Ltd	(Under RFO2022058) Detailed Design of Slip Remediation on Dulguigan and Eviron Rd	291,447.32
RFO2024019	Synergy Resource Management Pty Limited	Animal Rehoming Facility - Lot 23 Remediation Capping Earthworks	514,395.95
RFO2024018	Circl Group Pty Ltd	Demolition and Disposal of Existing and Supply and Installation of 7 x New Shelters (Bus/Taxi) and Associated Civil and Electrical Works at 3 x Sites on Wharf St Tweed Heads	878,235.74
RFO2024028	WSP Australia Pty Limited	Kyogle D-H and Mount Warning Bridge	617,808.40
RFO2024043	The Trustee for Hemsworth Family Trust (trading as Hemsworth Consultants)	Consulting Services for Infrastructure Delivery and Parks & Active Communities	233,231.00
RFO2023120	Synergy Resource Management Pty Limited	Detailed Design and Construction of Eviron Landfill Haul Road	4,965,494.17

Contract	Name of Contractor	Nature of Goods or Services Supplied	Value (\$)
RFO2023151	Piling & Concreting Australia (PCA) Pty Ltd Trading as PCA Ground Engineering	(Under RFO2022084) RFO2023151 - Design & Construction of Embankment Restoration – DM00577 Cudgera Creek Road	1,476,394.70
RFO2023142	Piling & Concreting Australia (PCA) Pty Ltd	Repair of Flood Damage 2022: Construct Only - Tweed Valley Way	1,125,645.30
RFO2023207	“Scrubland Restorations Virida Sylvis Lauren Saunders Bushland Restoration Services Pty Ltd Forest Rehabilitation Ecology Pty Ltd Conservation Connection Envite Environment Madhima Gulgan Community Association Inc Wollumbin Environmental Services Pty Ltd Wanganui Green Bush Regeneration Regen Australia Toolijooa (QLD) Pty Ltd Ecosure Pty Ltd Complete Weed Maintenance Wollumbin Environmental Services Pty Ltd Earthscapes Consulting Pty Ltd”	Panel Ecological Restoration and Management Services 2024 - 2026	2,200,000.00
RFO2024011	Veolia Environmental Services	Rehabilitation of Gravity Sewerage Reticulation Mains	1,178,026.20
RFO2024004	Canasta Holdings Pty Ltd	Jack Evans Boat Harbour - Places to Swim	605,248.15
RFO2023140	PAN Civil	Under RFO2022084 Design & Construction of Embankment Restoration Works Group D	3,833,346.00
RFO2024003	Circl Group Pty Ltd	Timber Jetty Boardwalk Remediation Anchorage Island Rotunda Tweed Heads	999,491.49
RFO2023203	BCS Admin Pty Ltd (Cooly Breeze Rooftop)	Licence to Operate Café at Point Danger Lighthouse	273,000.00
RFO2023201	Solo Resource Recovery	Provision of Waste Management Services to Tweed Holiday Parks	199,853.00
RFO2023226	Wagners CFT Manufacturing Pty Ltd	Casuarina Footbridge Design and Supply of Composite Materials (Under LGP308-3)	364,873.12
RFO2023228	Demacs Constructions Aust Pty Ltd	Design, Construct & Certify Stormwater Pump Station (IDW23 Dorothy Williams) (By Negotiation)	1,220,169.50
RFO2023218	Desire Contractors	Ray Pascoe Playground Update	302,685.53
RFO2023132	“Everlon Arrow Bronze Legacy Monuments Worrrell and Co.”	Panel of Providers – Supply of Cemetery Bronze Plaques and Memorial Stones	300,000.00

Contract	Name of Contractor	Nature of Goods or Services Supplied	Value (\$)
RFO2023190	Hunter H2O Holdings Limited	Detailed Concept Design for the Augmentation of the Murwillumbah Wastewater Treatment Plant	246,735.50
RFO2023204	Clark's Professional Sportsground Maintenance Pty Ltd	Ground Maintenance of Bilambil Sportsfields	216,119.76
RFO2023194	Rod Smith Constructions Pty Ltd	Footpath Program 2023/2024: Construction of Footpaths at Overall Dve, Burringbar Rd, Norman St & Terranora Pde	611,030.91
RFO2023192	Moduplay Group Pty Ltd	Ray Pascoe Playspace Equipment	160,151.00
RFO2022130	Seymour Municipal Project Services Pty Ltd	Consulting Services for Water and Wastewater Unit	240,000.00
RFO2023117	Construction Sciences	(Under RFO2022058) Geotechnical Investigation & Detailed Design for Betterment Causeways (RRTRP)	300,631.00
RFO2022125	Stabilised Pavements Of Australia Pty Ltd	Provision of Stabilisation Services for Heavy Patching - Flood Damage - LGP-213-2	810,716.98
RFO2022116	Coastal Turf	Panel of Providers for the Supply, Delivery and Installation of Turf	176,000.00
RFO2022108	Kellogg Brown & Root Pty Ltd	Environmental Impact Statement (EIS) for Clarrie Hall Dam Raising	2,445,608.00
RFO2022104	Lj & Km Currie	Supply of Management Services for Hastings Point Holiday Park (by Negotiation)	308,165.00
RFO2022103	Supagas Pty Limited	Service and Supply of Bulk Liquid Carbon Dioxide to the Bray Park Water Treatment Plant	605,000.00
RFO2022102	Msi Products Pty Ltd	Supply of Management Services for Pottsville South Holiday Park (by Negotiation)	462,146.30
RFO2022101	Mra Consulting Group	Domestic Kerbside Bin Composition Audit	184,800.00
RFO2022099	Rod Smith Constructions	Shared User Paths at Shearwater Parade and Blue Waters Crescent	205,506.00
RFO2023052	The Environ Company Pty Ltd	Provision of Vegetation Maintenance Services for the Northern River Rail Trail	570,000.00
RFO2023145	Clearflow Australia	Sewer Rising Mains and Water Mains Cleaning	854,825.00
RFO2022088	"Wedgetail Environmental Shannon Maguire Reconeco Pty Ltd Hatamoto Pty Ltd Ecosure Pty Ltd"	Panel of Providers for Vertebrate Pest Management Services	330,000.00
RFO2022087	New South Wales Spray Seal Pty Ltd	Spray Seal Services, Traffic Control and Associated Products	2,057,272.58

Contract	Name of Contractor	Nature of Goods or Services Supplied	Value (\$)
RFO2022085	"Civil Mining And Construction Mclwain Civil Engineering Pty Ltd See Civil Pty Ltd"	ECl Concept Design - Restoration of Major Landslips	2,242,028.80
RFO2022083	Better Cities Group	Sport and Active Recreation Strategy 2023-2033	186,538.00
RFO2022073	Leda Design And Construction Pty Ltd	SRM4025 Tweed Coast Road Casuarina (Previously RFO2020052)	345,960.73
RFO2022068	BLM Management Pty Ltd	Supply of Management Services for Kingscliff Beach Holiday Park	1,710,934.43
RFO2022066	North Coast Asset Management	Supply IT System Development, Integration and Reporting Services	198,000.00
RFO2022064	"Western Safety Barriers Road Safety Barriers Pty Ltd Protection Barriers Pty Ltd Ontime Guardrail Gri Road Services Pty Ltd Gia Road Safety Barriers A1 Highways Pty Ltd"	TSC Annual Guardrail Supply & Install	1,650,000.00
RFO2022062	Axent Global	Supply & Install 15 x Solar Vehicle Activated Signs (VAS)	297,500.00
RFO2023055	"The Trustee For The Butler Partners Unit Trust "The Trustee For The Butler Partners Unit Trust Construction Sciences Pty Ltd Douglas Partners Pty Ltd Smec Australia Pty Limited Soil Surveys Engineering Pty Limited Spec Geotechnical Testing Pty Ltd Valley Civilab Pty Ltd T/A Hunter Civilab"	Panel of Providers for Soil Testing Services 23-24	500,000.00
RFO2022055	Blm Management Pty Ltd	Supply of Management Services for Kingscliff North Holiday Park	1,294,332.80
RFO2022053	Circl Group Pty Ltd	Tweed Heads Administration Building Roof- Refurbishment and Height Safety Compliance	1,004,137.83
RFO2022052	Australian Marine & Civil	Design and Construction of Scenic Drive Land Slips and Embankment Restoration Works	2,519,987.00
RFO2022046	Boral Resources Pty Ltd	2021-2022 Local Roads 'Fit for Future' Asphalt Contract	3,601,037.09
RFO2022034	Boral Resources Pty Ltd	Asphalt Resurfacing Tweed Valley Way (Melaleuca Station)	436,775.12
RFO2022016	Shell Energy Operations Pty Ltd	Small Site Retail Electricity Supply (from 1 Jan 2023)	3,300,000.00
RFO2021150	"Floating Excavators Aquatic Weed Harvester Pty Ltd Aquatic Weed Management Pty Ltd"	Supply of Wet Hire Mobile Plant - Floating Excavator & Weed Harvester	310,000.00
RFO2021142	"Tutt Bryant Hire Pty Ltd Coates Hire Operations Pty Ltd Murwillumbah Hire"	Supply of Dry Hire Plant & Equipment	380,000.00

Contract	Name of Contractor	Nature of Goods or Services Supplied	Value (\$)
RFO2021140	"Vac Group Operations Pty Ltd Vac2u Excavation Hire Pty Ltd Total Drain Cleaning Services Pty Ltd Solo Resource Recovery Provac Australia Pty Ltd Pipe Vision Australia Pty Ltd Pipe Management Australia Pty Ltd Patriot Tankers Pty Ltd Trustee For Loader Vac Solutions Trust Dynamic Hydro-Excavations Downunder Locations (Nsw) Pty Ltd The Trustee For 1 Seymour Street Trust Aussie Hydro-Vac Services Pty Ltd" Excavationsdownunder Locations (NSW) Pty Ltd The Trustee For 1 Seymour Street Trust Aussie Hydro-Vac Services Pty Ltd"	Supply of Wet Hire Mobile Plant – Services Location, Vacuum Truck & CCTV	1,400,000.00

Contract	Name of Contractor	Nature of Goods or Services Supplied	Value (\$)
RFO2021132	"Wd Surface Milling Pty Ltd Stevo's Mini Excavator And Tipper Hire Sharp Mini Excavator Hire Selk Industries Pty Ltd Randa Slashing Pty Ltd Precision Vegetation Management O'keefe Earthmoving & Transport Murwillumbah Hire Macas Crane & Borer Hire Pty Ltd Mcnamara & Tierney Pty. Ltd. Jt's Water & Truck Hire Pty Ltd Jdm Civil Earthworks Hudko Earthmoving Hazell Bros Plant Hire (Qld) Pty Ltd Harding's Earthmoving Gv & Gf Farrell Gary & Tracey Marshall Mini Excavator & Tipper Hire Gc & Se King Trustee For Garbett's Excavations Trust East Coast Slope Mowers And Slashers Pty Ltd D & Kf Colleton Ctm Earthworx Crabbes Creek Excavation Brockbank's Bobcats & Excavations Pty Ltd Border Constructions Bf Booth & N Bathie Banora Excavations Aa Bobcats Australia Pty Ltd A & N Earthworx"	Supply of Wet Hire Mobile Plant – Excavator, Skid Steer and Tractor (Slasher & Flail)	3,800,000.00
RFO2021122	"Wollumbin Environmental Services Wanganui Green Bush Regeneration Virida Sylvis Scrubland Restorations Regen Australia Madhima Gulgan Community Association Inc. Lauren Saunders Landroc Go Bush Regeneration Services [Lucas, Cameron-John] Forest Rehabilitation Ecology Pty Ltd Workways Australia Limited Envirosphere Consulting Ecosure Pty Ltd Earthscapes Consulting Conservation Connection Complete Weed Maintenance Biodiversity Australia"	Panel Ecological Restoration and Management Services	2,200,000.00

Contract	Name of Contractor	Nature of Goods or Services Supplied	Value (\$)
RFO2021119	<p>"Tweed Coast Sand & Gravel J & Lj Wise" The Trustee For J S Stanborough Family Trust Tanner's Water Supplies Pty Ltd Stevo's Mini Excavator And Tipper Hire Selk Industries Pty Ltd Rowles And Co Pty Ltd Rb & Lj Turner Randa Slashing Pty Ltd R L Brims Precious Drop Water O'keefe Earthmoving & Transport Mcc Haulage Pty Ltd Macas Crane & Borer Hire Pty Ltd Kyogle Earthworx ""Keith Dunn Earthmoving "" Jt's Water & Tipper Hire ""Hardings Earthmoving ""</p>	Supply of Wet Hire Mobile Plant - Trucks; Single Axle, Tandem, Truck & Dog, Water Cart, Low Loader	2,400,000.00
RFO2021116	Alder Constructions Pty Ltd	Design and Construct - Industry Central Land Swap Subdivision Works (by negotiation)	3,270,061.99
RFO2021108	Complete Urban Pty Ltd	Lead Design Consultant; New Transfer Station at Tweed Recycling & Landfill Centre (TRLIC)	379,381.00
RFO2021106	Hunter H2O Holdings Pty Limited	Supply of Consultancy Services; Surveillance and Annual Inspections for Tweed Shire Council and Rous County Council Dams	280,582.50
RFO2021104	Desire Contractors Pty Ltd	Bilambil West Sports Field LED Lighting Upgrade	189,192.81
RFO2021091	Multi Span Australia Group Pty Ltd	Captain Cook Memorial Lighthouse Upgrade at Point Danger at NSW QLD Border by Negotiation	5,125,817.40
RFO2021080	Greg Clark Building Pty Ltd	Demolition and Removal of Existing and Construction of New Office Buildings (x 2) and Associated Civil and Landscaping Works at the Stotts Creek Resource Recovery Centre	7,150,468.00
RFO2021077	<p>"Tutt Bryant Hire Pty Ltd Sherrin Rentals Pty Ltd Porter Hire Pty Ltd Murwillumbah Hire Hazell Bros Plant Hire (Qld) Pty Ltd Harding's Earthmoving Hamers Hoe Hire Earthmoving Pty Ltd Conplant Pty Ltd Coates Hire Operations Pty Ltd"</p>	Small Plant Hire - Graders Rollers and Backhoes	800,000.00
RFO2021075	Surf Life Saving Services Pty Ltd trading as Australian Lifeguard Service	Provision of Life Saving Services	4,467,637.79
RFO2021068	Ghd Pty Ltd	Clarrie Hall Dam - Safety Review including Consequence Category and Risk Rating Assessments	259,270.00

Contract	Name of Contractor	Nature of Goods or Services Supplied	Value (\$)
RFO2021036	"Soil Surveys Engineering Pty Ltd Smec Australia Pty. Limited Protest Geotechnical Pty Ltd Morrison Geotechnic Pty Limited Douglas Partners Pty Ltd Construction Sciences Pty Ltd Cmw Geosciences (Nsw) Pty Ltd The Trustee For The Butler Partners Unit Trust Ade Consulting Group (Qld) Pty Ltd"	Panel of Providers for Soil Testing Services	250,000.00
RFO2020148	B & N Unit Trust	Supply of Sands and Soil Products for use in Tweed Shire Council Projects	323,510.00
RFO2022094	Desire Contractors Pty Ltd	Arkininstall Park Sportsfield Lighting Upgrade	895,494.53
RFO2023063	Xylem Water Solutions Australia Limited	Design & Construct Stormwater Pump Station (ISW23 - Dorothy Williams)	209,027.50
RFO2023174	RM & HF Duckworth	Provision of Ground Maintenance and Slashing at Crams Farm Reserve Doon Doon	275,000.00
RFO2023123	Terragon Mobile Crushing	Recovered Concrete Processing Services - Stotts Creek Resource Recovery Centre	272,250.00
RFO2023168	Loader Vac Solutions	Fixed Term Full Time Hire of Two Vacuum Combination Trucks and Driver (by Negotiation)	2,720,271.59
RFO2023043	"Hiway Stabilizers Australia Pty Ltd Downer EDI Works Pty Ltd Ellis Stabilising Pty Ltd Stabilised Pavements of Australia Pty Ltd"	Road Stabilization Program 2023-24	3,080,000.00
RFO2023121	The Sports Court Builders Pty Ltd	Knox Park Netball Courts Restoration and Resilience Project	227,318.79
RFO2023096	Envirostruct Services Pty Ltd	Construction of Piles and Associated Structures for the DN300 Sewer Rising Main across Lake Kimberly, Banora Point	274,636.28
RFO2023036	Soil Conservation Services	Riverbank Rehabilitation Grant - Flood Damaged Repair Uki in partnership with NSW Local Lands Services (LLS).	625,907.00
RFO2020147	"Boral Hanson Hardings Earthmoving Hy-Tec Paul Okeeffe"	Supply of Quarry Materials for Tweed Shire Council Construction Projects	5,197,416.00
RFO2023091	Harris Civil Pty Ltd	Quarry Rd Pipe Bursting Sewer Gravity Main	543,042.50
RFO2023164	Telstra Limited	Mobile Services Contract Renewal 2023 (under LGP115-2)	300,000.00
RFO2023042	Hazell Bros (QLD) Pty Ltd	Flood Restoration Design and Construct Embankment Works Uriup Road	5,080,805.40

Contract	Name of Contractor	Nature of Goods or Services Supplied	Value (\$)
RFO2023107	Executive Parks Management Pty Ltd	Supply of Management Services for Pottsville South Holiday Park	546,362.30
RFO2023095	Desire Contractors Pty Ltd	Recreation Park Playground Civil Construction Work	532,813.84
RFO2020133	My P3 Pty Ltd	Project Portfolio Management - Development & Support for Implementation - Consultancy Request.	231,990.00
RFO2020115	Electro Mechanical Services Pty Ltd	Gantry and Bridge Crane inspections at various Water and Wastewater sites	271,729.26
RFO2020087	Opencies Pty Ltd	New Web Platform and CMS 2020-21	290,070.00
RFO2019179	Rsea Pty Ltd	Supply of Industrial Clothing and Footwear	392,523.00
RFO2020083	Clark's Professional Sportsground	Ground Maintenance of Bilambil Sportsfields	\$196,879.32
RFO2020036	Flow Power	Tweed Renewable Power Purchase Agreement	1,000,000.00
RFO2020011	Wma Water Pty Ltd	Tweed Valley Flood Study Update and Expansion	192,348.20
RFO2019136	Jamie Godfrey	Provision of Ground Maintenance Services at Water & Wastewater Facilities	380,000.00
RFO2019063	State Cover Mutual Limited	Workers Compensation Insurance	1,507,671.57
RFO2019064	CI & HI Reeve Road Haulage	Removal of Biosolids from TSC WWTP for use inside TSC boundary	505,696.65
RFO2019058	Arkwood Organic Recycling	Removal of Biosolids from WTPs to Locations outside TSC Boundary	1,771,128.00
RFO2018091	Soilco Pty Limited	Design Construct Operate Organics Processing Facility	7,000,000.00
RFO2019087	Duncan Packaging Pty Ltd	New Automated Parking Compliance Technology	360,864.00
RFO2018121	Elliott, Colin Stewart	Murwillumbah Civic Centre Auditorium, Canvas and Kettle and Kitchen Venue Services	322,660.01
RFO2023087	Desire Contractors Pty Ltd	Recreation Park Toilet Block	150,480.22
RFO2023119	Upright Management Pty Ltd	Project Management Services for Waste Master Plan	200,000.00
RFO2023102	The Trustee for Ironjack Trust	Green Waste Processing Stotts Creek Resource Recovery Centre	391,545.00
RFO2023130	Galaxy 42 Pty Ltd	Quality Assurance for CiA Transformation (LGP115-2) Atturra Business Applications	976,250.00
RFO2022132	Trustee of Lewers Family Trust Trading as Concrete Skate Park Pty Ltd	Stage 2 Tweed Heads Regional Inclusive Parklands - Part A	244,515.00
Total			133,758,114

Note: Where the contract consists of a schedule of rates, the contract value has been estimated based on anticipated supply quantities.

Summary of Legal proceedings

Net legal expenses for the financial year totalled \$2,464,459

Council initiated legal services

Provider (reference)	HWL Ebsworth (3010) Lindsay Taylor Lawyers (2606)
Description	Compliance matter – S96/0049.1 60 Tringa St, Tweed Heads
General instructions	At Council Meeting held 6 April 2023, Council resolved to: Seek legal advice on any and all potential non-compliances carried out at 60 Tringa Street, Tweed Heads to date in relation to the existing current approvals for this development and the recommended legal options to remedy any non-compliance
Costs	Prev.Years 3 \$38,01 2023/24 \$23,715 Total \$61,727
Comments	Solicitor engaged Advice provided
Status (30 June 2023)	Complete The legal advice was presented to Council at 17 August 2023 meeting. Solicitor meeting with Councillors was held 30 August 2023.
Provider (reference)	Lindsay Taylor Lawyers (2730)
Description	Compliance matter – Compliance of Legacy Developments
General instructions	At Council meeting held 18 May 2023, Council resolved to: 1. Seek legal advice on what if anything can be done to bring legacy development consents into line with current development standards. The advice to include options available to Council with particular reference to the recent Lindsay Taylor Lawyers article on same and the ability of Council to require compliance with conditions of consent in the legacy approvals. 2. Following the receipt the of the legal advice and compliance audit currently being undertaken in respect of the recent commencement of the new industrial subdivision works at No. 60 Tringa Street Tweed Heads, that a further report be brought back to Council on how a more efficient notification process and policy for the commencement of legacy developments could be advanced and implemented.
Costs	Prev. Years \$92 2023/24 \$5,327 Total \$5,419
Comments	Solicitor engaged Advice provided
Status (30 June 2023)	Complete Legal advice was provided to Councillors on 17 August 2023.

Category 1 – Planning and Environmental Law	
Provider (reference)	Maddocks (2713)
Description	Class 1 Appeal and Compliance matter – 15 Hoop Pine Rd, Dulguigan
General instructions	At Council meeting held 1 June 2023, Council resolved: In respect of the noise amenity impacts relating to an unauthorised animal boarding or training facility at No. 15 Hoop Pine Road Dulguigan, support Options 1 and 2 contained within the report.
Costs	Prev. Years \$2,939 2023/24 \$54,922 Total \$57,861
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	In Progress Proceedings listed for hearing on 26 and 27 September 2024. Applicant has vacated property. Solicitors have issued a Notice of Discontinuance to applicant for signing.
Provider (reference)	Lindsay Taylor Lawyers (3014)
Description	Advice – S18F/624 Stage 5 – Tanglewood subdivision
General instructions	At Council meeting held 22 June 2023, Council resolved: 1. Council writes to Hillpalm to advise it does not agree to stamp the plan, but is obtaining further legal advice regarding whether it will accept the replacement plan as reflecting the approved plan; and 2. Council engages legal advisers to: a. Determine how many lots were lawfully approved under the Stage 5 Tanglewood subdivision approval S18F/624 and any subsequent modifications; b. Undertake a forensic analysis to determine if the Stage 5 subdivision as approved has lawfully commenced; c. If it is determined that the subdivision has lawfully commenced, to advise on the next steps to make the consent operational.
Costs	Prev. Years NIL 2023/24 \$31,746 Total \$31,746
Comments	Solicitor engaged. Advice provided
Status (30 June 2023)	In Progress Advice received.
Provider (reference)	Shaw and Reynolds (2605)
Description	Class 1 Appeal DA23/0302 1126 Pottsville Rd, Pottsville

Category 1 – Planning and Environmental Law	
General instructions	At Planning Committee meeting held 7 September 2023, Council resolved: In relation to the Class 1 Appeal of Development Application DA23/0302 for a caravan park (112 long term sites), reception, manager’s residence and pool at Lot 2 DP 815370 No. 1126 Pottsville Road, Pottsville determines to defend the Class 1 Appeal, engage any necessary experts and provide delegation under Section 377(1) of the Local Government Act 1993 to Council’s Officers to undertake negotiations as necessary, including at section 34 conciliation conferences, and to resolve any issues in the proceedings or enter into section 34 agreements to resolve the proceedings as necessary based on evidence.
Costs	Prev. Years NIL 2023/24 \$238,269 Total \$238,269
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	In Progress The proceedings are fixed for hearing on 17 to 22 October 2024 for 4 days. On 6 August 2024 the Applicant filed a Notice of Motion to serve an Amended Class 1 Application. The Court has granted leave for the Applicant to amend its Class 1 Application. Associated orders for expert evidence will be made on 11 September 2024. The Applicant has been ordered to pay Council’s costs thrown away in the amount of \$8000 by 12 September 2024. On 15 August 2024 the Applicant filed an Amended Class 1 Application.
Provider (reference)	Hall and Wilcox (2608)
Description	Class 1 Appeal DA18/0478.02 20-22 Lagoon Rd Fingal
General instructions	At Council meeting held 7 September 2023, it was resolved that Council: In relation to the Class 1 Appeal for the deemed refusal of DA18/0478.02 for an amendment to Development Consent DA18/0478 for demolition of existing structures, tree removal, earthworks, construction of dwelling and two swimming pools at Lot 1 DP 1273277 No. 20 Lagoon Road, Fingal Head determines to defend the Class 1 Appeal and engage any necessary experts.
Costs	Prev. Years NIL 2023/24 \$95,729 Total \$95,729
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete Judgement handed down on 13 December 2023. Modification Application DA18/0478.02 for the removal of only one additional tree on the Property has been approved, subject to conditions of consent, which include the provision of a fire wall sprinkler system.
Provider (reference)	Hall and Wilcox (2608)
Description	Class 1 Appeal – DA18/0478.02 20-22 Lagoon Rd Fingal

Category 1 – Planning and Environmental Law	
General instructions	At Council meeting held 7 September 2023, it was resolved that Council: In relation to the Class 1 Appeal for the deemed refusal of DA18/0478.02 for an amendment to Development Consent DA18/0478 for demolition of existing structures, tree removal, earthworks, construction of dwelling and two swimming pools at Lot 1 DP 1273277 No. 20 Lagoon Road, Fingal Head determines to defend the Class 1 Appeal and engage any necessary experts.
Costs	Prev. Years NIL 2023/24 \$95,729 Total \$95,729
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete Judgement handed down on 13 December 2023. Modification Application DA18/0478.02 for the removal of only one additional tree on the Property has been approved, subject to conditions of consent, which include the provision of a fire wall sprinkler system
Provider (reference)	Moray and Agnew (2602)
Description	Compliance – 55 Tweed Coast Rd Bogangar
General instructions	At Council meeting held 3 August 2023, it was resolved that Council: Engages solicitors to commence appropriate action to remedy unauthorised land use, buildings and structures identified at Lot 1 Section 6 DP 29748 No. 55 Tweed Coast Road, Bogangar.
Costs	Prev. Years NIL 2023/24 \$49,110 Total \$49,110
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	In Progress Councillor’s were briefed on the current status of the matter at a workshop on 22 February 2024. Compliance testing has continued to occur with the engagement of an acoustic consultant.
Provider (reference)	Shaw and Reynolds (2611)
Description	Compliance – Lot 13 DP755740 Tumbulgum Unauthorised Shed
General instructions	At Council meeting held 26 October 2023, it was resolved that Council: Council engages solicitors to provide advice as to the appropriate compliance and punitive action to remedy the unauthorised development at Lot 13 DP 755740 Dulguigan Road, North Tumbulgum.
Costs	Prev. Years NIL 2023/24 \$28,627 Total \$28,627
Comments	Solicitor engaged. Advice provided

Category 1 - Planning and Environmental Law	
Status (30 June 2023)	In Progress Council has issued requests for information and records to the landowner and other key parties. Upon receipt and consideration of this material, Class 5 proceedings will be commenced against the appropriate defendants.
Provider (reference)	Marsdens Law Group
Description	Compliance Lot 3 DP1191598 Howards Road, Burringbar
General instructions	At Council meeting held 3 August 2023, it was resolved that Council: Continues to seek legal advice on DA Compliance as required noting that the ATP Acoustic Report submitted March 2023 detailed potential noncompliance with consent conditions 54.5A and 55.
Costs	Prev. Years \$43,639 2023/24 \$42,490 Total \$86,12
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	In Progress Councillor's were briefed on the current status of the matter at a workshop on 22 February 2024. Compliance testing has continued to occur with the engagement of an acoustic consultant.
Provider (reference)	Lindsay Taylor Lawyers (2913)
Description	Deemed refusal of Development Application DA20/0295 for a subdivision to create 17 residential lots including two lot boundary adjustment, vegetation removal, demolition of existing farm shed and construction of roads and infrastructure services at No. 27 and 59 Reserve Creek Road, Kielvale and Wulffs Lane, Kielvale
General instructions	At Council meeting held 22 October 2020, Council resolved to defend the Class 1 Appeal with Council's General Manager and Mayor to undertake negotiations as necessary including at section 34 conciliation conferences, and to agree to resolve any issues in the proceedings or enter into section 34 agreements to resolve the proceedings.
Costs	Prev. Years \$288,613 2023/24 \$2,869 Total \$291,481
Comments	Statement of Facts and Contentions filed 13 November 2020. Council's file was provided to Applicant 2 December 2020. Applicant has lodged a Statement of Facts and Contentions in reply which was received by Council on 27 January 2021. Section 34 conciliation conference held on 18 March 2021. Section 34 conciliation conference has been discontinued. Case management conference 7 March 2022. Return of notice of motion 9 March 2022. Council's conditions of consent provided to applicant 15 March 2022. Hearing on 17 March 2022. Judgment handed down 29 March 2022.
Status (30 June 2023)	Complete Applicant agreed to pay Council's costs by 30 November 2022. Costs received: \$58,000.
Provider (reference)	Moray and Agnew (3019)
Description	Compliance – 216 Tweed Coast Rd Chinderah

Category 1 - Planning and Environmental Law	
General instructions	At Council meeting held 3 August 2023, it was resolved that Council: Council engages solicitors to commence appropriate action to remedy unauthorised land use identified at Lot 1 DP 105009 No. 216 Tweed Coast Road, Chinderah.
Costs	Prev. Years NIL 2023/24 \$18,339 Total \$18,339
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	In Progress A Court directed mediation was held on 19 August 2024. The mediation is to continue on 2 September 2024.
Provider (reference)	Marsdens Law Group (2603)
Description	Class 1 Appeal DA20/0386 40 Creek St Hastings Point
General instructions	At Council meeting held 7 September 2023, it was resolved that Council: i. determines to defend the Class 1 Appeal; ii. engage any necessary experts; and iii. provide delegation under Section 377(1) of the Local Government Act 1993 to both Council's General Manager and Mayor to give instructions to Council's legal representatives in relation to the Class 1 Appeal, to undertake negotiations as necessary, including at section 34 conciliation conferences, to resolve any issues in the proceedings or enter into section 34 agreements to resolve the proceedings.
Costs	Prev. Years NIL 2023/24 \$73,194 Total \$73,194
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	In Progress These proceedings are listed for directions hearing 26 August 2024.
Provider (reference)	Bartier Perry (2988)
Description	Class 1 Appeal DA21/0517 2-6 Tweed Coast Road Cabarita Beach
General instructions	At Council meeting held 27 October 2022, it was resolved that Council: i. Provide delegation under Section 377(1) of the Local Government Act 1993 to Council's General Manager and Mayor to issue instructions to Council solicitors for the conduct of the appeal.
Costs	Prev. Years \$51,772 2023/24 \$7,480 Total \$59,252
Comments	Solicitor engaged. Advice provided.

Category 1 – Planning and Environmental Law	
Status (30 June 2023)	Complete Consent order issued by court through negotiation.
Provider (reference)	Shaw and Raynolds (2630)
Description	Unauthorised Development 842 Terranora Road Bungalora
General instructions	At Council meeting held 7 March 2024, it was resolved that Council: 1. Council engages its solicitors to undertake Class 5 criminal proceedings against relevant parties for unauthorised development and demolition; and 2. If the statutory order is not complied with, or if a future Development Application is ultimately refused, engage its solicitors to commence Class 4 civil proceedings in the Land and Environment Court to obtain orders for the demolition of the unauthorised development.
Costs	Prev. Years NIL 2023/24 \$29,339 Total \$29,339
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	In Progress
Provider (reference)	Shaw and Raynolds (2635)
Description	Unauthorised Development Dulguigan rd, North Tumbulgum
General instructions	At Council meeting held 13 December 2023, it was resolved that Council: 1. Issues statutory notices for demolition and removal of the unauthorised works at Lot 13 DP 755740 Dulguigan Road, North Tumbulgum ; and 2. If the statutory order is not complied with in resolution 1 above, commence civil proceedings in the Land and Environment Court under section 9.45 of the Environmental Planning and Assessment Act 1979 to obtain orders to remedy and restrain the breach of the Environmental Planning and Assessment Act 1979 including demolition of the works and restoration of the Property; and 3. Commences criminal proceedings against the Company and the contractors for carrying out development without consent and/or prohibited development regardless of the outcome of the determination of DA23/0559
Costs	Prev. Years NIL 2023/24 \$10,498 Total \$10,498
Comments	Solicitor engaged. Advice provided
Status (30 June 2023)	In Progress
Total 2023/2024	\$711,654

Legal services protocol initiated

Category 1 – Planning and Environmental Law	
Provider (reference)	Lindsay Taylor Lawyers (0003)
Description	Tanglewood Estate Enforcement
General instructions	Compliance Advice
Costs	Prev. Years \$17,256 2023/24 \$1,302 Total \$18,558
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	In Progress Advice received.
Provider (reference)	Marsdens Law Group (0003)
Description	Tanglewood Estate Enforcement
General instructions	Compliance Advice
Costs	Prev. Years NIL 2023/24 \$2,500 Total \$2,500
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete Advice received.
Provider (reference)	Sparke Helmore Lawyers (2929)
Description	Class 4 Appeal – 2956 Kyogle Rd, Kungur
General instructions	Represent Council in Class 4 Appeal
Costs	Prev. Years \$676,068 2023/24 \$300,671 Total \$976,738
Comments	Solicitor engaged. Advice provided
Status (30 June 2023)	Complete Council have instructed solicitors to pursue costs order.
Provider (reference)	Hall and Wilcox (2960)
Description	Class 1 Appeal DA21/0689 –
General instructions	7-13 Pearl St Tweed Heads
Costs	Prev. Years \$199,771 2023/24 \$749 Total \$200,520 Represent Council in Class 1 Appeal

Category 1 – Planning and Environmental Law	
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete Judgment handed down on 4 November 2022. Appeal is upheld and development consent granted.
Provider (reference)	Hall and Wilcox (2967)
Description	Class 1 Appeal DA21/0967 Lot 1747 DP 1215252 Seabreeze Blvd Pottsville
General instructions	Represent Council in Class 1 Appeal
Costs	Prev. Years \$454,321 2023/24 \$2,931 Total \$457,252
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete Judgment handed down on 31 March 2023: Class 1 appeal proceedings numbers 2022/55836 dismissed. Class 2 appeal proceedings numbers 2022/297766 upheld. Letter of costs has been issued to Solicitors for the Applicant. Solicitors are actively chasing costs.
Provider (reference)	Lindsay Taylor Lawyers (2968)
Description	Class 1 Appeal DA21/0404 67 Scenic Drive Bilamb
General instructions	Represent Council in Class 1 Appeal
Costs	Prev. Years \$145,569 2023/24 \$369,591 Total \$515,160
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	In Progress Awaiting Judgement.
Provider (reference)	Wilshire Webb Staunton Beattie Lawyers (2982)
Description	Class 1 Appeal DA21/0981 26–28 Naru Street, Chinderah
General instructions	Represent Council in Class 1 Appeal
Costs	Prev. Years \$22,931 2023/24 \$12,656 Total \$35,588
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete Appeal upheld on 18 July 2023. Consent subject to conditions issued.
Provider (reference)	Sparke Helmore Lawyers (2983)
Description	Class 1 Appeal DA21/0010 2924 Kyogle Road, Kungur
General instructions	Represent Council in Class 1 Appeal

Category 1 – Planning and Environmental Law	
Costs	Prev. Years \$318,732 2023/24 \$36,360 Total \$355,092
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete No appeal received. Awaiting receipt of discontinuance.
Provider (reference)	Hall and Wilcox (2984 and 2999)
Description	Class 4 Appeal DA20/1021 11 Beason Court Casuarina
General instructions	Represent Council in Class 4 Appeal (Tweed Shire Council as Second Defendant)
Costs	Prev. Years \$19,503 2023/24 \$7,456 Total \$26,959
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	In Progress Directions hearing listed for 9 August 2024.
Provider (reference)	HWL Ebsworth Lawyers (2989)
Description	Class 1 Appeal DA21/0989 Recreation facility at Carool Road Carool
General instructions	Represent Council in Class 1 Appeal
Costs	Prev. Years \$212,643 2023/24 \$15,096 Total \$227,739
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete Proceedings discontinued.
Provider (reference)	Bartier Perry Lawyers (2994)
Description	Class 1 Appeal DA21/0582 7-9 Elanora Ave, Pottsville
General instructions	Represent Council in Class 1 Appeal
Costs	Prev. Years \$34,299 2023/24 \$6,553 Total \$40,852
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete Section 34 agreement through negotiation.
Provider (reference)	Marsdens Law Group (2996)
Description	Class 1 Appeal DA22/0566 7-13 Broadway Burringbar
General instructions	Represent Council in Class 1 Appeal

Category 1 – Planning and Environmental Law	
Costs	Prev. Years \$15,400 2023/24 \$45,273 Total \$60,673
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete Judgment handed down 30 August 2023. Appeal is upheld.
Provider (reference)	HWL Ebsworth Lawyers (2997)
Description	Compliance BMX Jump at Carool
General instructions	Compliance Advice – Appeal of Order
Costs	Prev. Years \$44,611 2023/24 \$9,489 Total \$54,099
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete Re-issued the order. No further legal action pending compliance with the order.
Provider (reference)	Hall and Wilcox (2975 and 3001)
Description	Bellingdale Farm 47 Hindmarsh Rd, Nunderi
General instructions	Planning Advice Represent Council in Class 1 Appeal
Costs	Prev. Years \$172,729 2023/24 \$3,500 Total \$176,229
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete Confidential report provided to Council at meeting held 1 June 2023. On 29 March 2023 the court made orders by consent that unless or until further order of this Court or a revocation or modification of the DCO the Applicants are to Stop Use of the site for weddings and/ or functions. Costs received: \$50,000
Provider (reference)	Wilshire Webb Staunton Beattie (3002)
Description	Class 1 Appeal – DA22/0795 41 and 43 Boyd Street, Tweed Heads
General instructions	Represent Council in Class 1 Appeal
Costs	Prev. Years \$17,155 2023/24 \$52,366 TOTAL \$69,521
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete s34 Agreement filed on 29 February 2024. Council has agreed to applicant amending DA22/0795. Costs Received: \$7500.
Provider (reference)	Marsdens Law Group (3004)
Description	Class 1 Appeal – DA22/0423 5 Razorback Rd, Tweed Heads
General instructions	Represent Council in Class 1 Appeal

Category 1 – Planning and Environmental Law	
Costs	Prev. Years \$11,956 2023/24 \$53,571 Total \$65,527
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete Final orders issued at Hearing on 11 April 2024. The appeal is upheld. Development Application DA22/0423 for the construction of two dwellings, at 5 Razorback Road, Tweed Heads, is determined by the grant of consent, subject to the conditions of consent attached to the order.
Provider (reference)	Lindsay Taylor Lawyers (3007)
Description	Class 1 Appeal DA22/0515 13-19 Enid St, Tweed Heads
General instructions	Represent Council in Class 1 Appeal
Costs	Prev. Years \$25,953 2023/24 \$115,336 Total \$141,289
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete Following agreement at s34 conference; judgement delivered 14 August 2024. Appeal upheld subject to Amended plans; applicant to pay costs thrown away.
Provider (reference)	Hall and Wilcox (3009)
Description	Class 1 Appeal DA22/0804 4 Eclipse Ln, Casuarina
General instructions	Represent Council in Class 1 Appeal
Costs	Prev. Years \$38,357 2023/24 \$3,832 Total \$42,189
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete This matter was concluded on 5 July 2023 where the Court made orders. The owner is to follow the orders (conditions).
Provider (reference)	Shaw Reynolds (3013)
Description	Class 1 Appeal BC23/0010 62 Cylinders Drive, Kingscliff
General instructions	Represent Council in Class 1 Appeal
Costs	Prev. Years NIL 2023/24 \$11,314 Total \$11,314
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete First directions hearing attended 10 July 2023. Statement of facts and contentions filed 17 July 2023. Statement of facts and contentions in reply received 1 August 2023. Notice of Discontinuance on 9 August 2023.

Category 1 – Planning and Environmental Law	
Provider (reference)	Sparke Helmore Lawyers (3015)
Description	Class 1 Appeal BC22/0058 2956 Kyogle Road, Kunghur
General instructions	Represent Council in Class 1 Appeal (Building Information Certificate)
Costs	Prev. Years \$320 2023/24 \$8,581 Total \$8,901
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete Council have instructed solicitors to pursue costs order.
Provider (reference)	Sparke Helmore Lawyers (3016)
Description	Class 1 Appeal DA22/0601 2956 Kyogle Road, Kunghur
General instructions	Represent Council in Class 1 Appeal (Development Application)
Costs	Prev. Years \$4,177 2023/24 \$45,169 Total \$49,346
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete Council have instructed solicitors to pursue costs order.
Provider (reference)	Shaw Reynolds (3020)
Description	Compliance 781 Upper Burringbar Road, Burringbar
General instructions	Advice in relation to a search warrant
Costs	Prev. Years NIL 2023/24 \$6,411 Total \$6,411
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete Advice received.
Provider (reference)	Hall and Wilcox (2729)
Description	Class 1 Appeal DA22/0762 2 Eclipse Ln, Casuarina
General instructions	Represent Council in Class 1 Appeal
Costs	Prev. Years \$1,178 2023/24 \$12,520 Total \$13,698
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete On 21 June 2023 the parties entered into a section 34 Agreement on 5 July 2023 judgment was handed down.
Provider (reference)	Lindsay Taylor Lawyers (2607)
Description	Subdivision S18F/624 L3-4 DP1247537 Tanglewood Stage 5

Category 1 – Planning and Environmental Law	
General instructions	Planning advice
Costs	Prev. Years NIL 2023/24 \$506 Total \$506
Comments	Solicitor engaged.
Status (30 June 2023)	Complete Advice prepared.
Provider (reference)	Marsdens Law Group (2612)
Description	Planning Law Advice
General instructions	Compensatory planting contribution fee
Costs	Prev. Years NIL 2023/24 \$3,750 Total \$3,750
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete Advice received.
Provider (reference)	Sparke Helmore Lawyers (2614)
Description	Class 1 Appeal DA21/0807 160 Richards Deviation Dunbible
General instructions	Represent Council in Class 1 Appeal
Costs	Prev. Years NIL 2023/24 \$72,745 Total \$72,745
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	In Progress Listed for case management on 23 September 2024. Additional hearing dates 22 October and 14 November.
Provider (reference)	Marsdens Law Group (2617)
Description	Planning Law Advice
General instructions	DA22/0088 Lot 2 DP 815370 1126 Pottsville Road
Costs	Prev. Years NIL 2023/24 \$640 Total \$640
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete Advice received.
Provider (reference)	Hall and Wilcox (2615)
Description	Planning Law Advice
General instructions	Horse Riding 47 Hindmarsh Rd Nunderi

Category 1 – Planning and Environmental Law	
Costs	Prev. Years NIL 2023/24 \$12,228 Total \$12,228
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete Advice received.
Provider (reference)	Bartier Perry (2616)
Description	Class 1 Appeal DA22/00221 & 11 Lalina Ave, Tweed Heads
General instructions	Represent Council in Class 1 Appeal
Costs	Prev. Years NIL 2023/24 \$66,114 Total \$66,114
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete Applicant filed Notice of Discontinuance on 1 May 2024.
Provider (reference)	HWL Ebsworth Lawyers (2619)
Description	Compliance Lot 3 DP261117 Hazelbrook Rd Smiths Creek
General instructions	Advice on failure to comply with Development Control Orders
Costs	Prev. Years NIL 2023/24 \$6,332 Total \$6,332
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete Advice received.
Provider (reference)	HWL Ebsworth Lawyers (2620)
Description	Compliance 89 Ewing St MURWILLUMBAH
General instructions	Advice on noncompliance with Development Control Order
Costs	Prev. Years NIL 2023/24 \$5,870 Total \$5,870
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete Advice received.
Provider (reference)	Bartier Perry (2621)
Description	Planning Law Advice
General instructions	Advice on Flood Planning LEP Clause 5.21
Costs	Prev. Years NIL 2023/24 \$8,809 Total \$8,809

Category 1 – Planning and Environmental Law	
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete Advice received.
Provider (reference)	Shaw and Reynolds (2622)
Description	Compliance 104 Wooyung Road, Crabbes Creek
General instructions	Represent Council in relation to unauthorised and prohibited works proceedings. Court election against a penalty infringement notices
Costs	Prev. Years NIL 2023/24 \$24,535 Total \$24,535
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	In Progress Hearing date set for 24 October 2024.
Provider (reference)	Hall and Wilcox (2623)
Description	Class 1 Appeal DA23/0632 100-102 Hastings Rd Bogangar
General instructions	Represent Council in Class 1 Appeal
Costs	Prev. Years NIL 2023/24 \$84,186 Total \$84,186
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	In Progress Hearing date set for 31 October to 4 November 2024.
Provider (reference)	Maddocks
Description	Development Control Order Appeal 19 Chinderah Bay Drive
General instructions	Represent Council in Appeal
Costs	Prev. Years NIL 2023/24 \$15,716 Total \$15,716
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	In Progress Hearing listed on 14-15 October 2024.
Provider (reference)	Lindsay Taylor Lawyers (2624)
Description	Planning Law Advice
General instructions	S68 for Camping Ground 530-542 Upper Crystal Creek Road
Costs	Prev. Years NIL 2023/24 \$5,192 Total \$5,192
Comments	Solicitor engaged. Advice provided.

Category 1 – Planning and Environmental Law	
Status (30 June 2023)	Complete Advice received.
Provider (reference)	Marsdens Law Group (2631)
Description	Planning Law Advice
General instructions	Conditions of Development Consent Investments NQ Pty Ltd v Tweed Shire Council
Costs	Prev. Years NIL 2023/24 \$2,440 Total \$2,440
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete Advice received.
Provider (reference)	Lindsay Taylor Lawyers (2633)
Description	Planning Law Advice
General instructions	Validity of Conditions for offsite bridge works DA20/0992
Costs	Prev. Years NIL 2023/24 \$4,018 Total \$4,018
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete Advice received.
Provider (reference)	Marsdens Law Group (2639)
Description	Compliance 477 Urliup Road Urliup
General instructions	Water Extraction DA03/0445.05
Costs	Prev. Years NIL 2023/24 \$1,720 Total \$1,720
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete Advice received.
Provider (reference)	Marsdens Law Group (2640)
Description	Planning Law Advice
General instructions	Existing Use DA22/0542 942 Cudgera Creek Rd
Costs	Prev. Years NIL 2023/24 \$2,520 Total \$2,520
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete Advice received.

Category 1 – Planning and Environmental Law	
Provider (reference)	Lindsay Taylor Lawyers (2642)
Description	Compliance ILL23/1284 27/2981 Kyogle Road Kunghur
General instructions	Unauthorised Development
Costs	Prev. Years NIL 2023/24 \$7,478 Total \$7,478
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete Advice received.
Legal Services Protocol Initiated	Total 2023/24 \$1,448,023

Legal services protocol initiated

Category 2 – Local Government Law	
Provider (reference)	Lindsay Taylor Lawyers
Description	Policy Review
General instructions	Review of Data Breach Framework to comply with incoming legislative changes.
Costs	Prev. Years \$2,290 2023/24 \$13,349 Total \$15,638
Comments	Solicitor engaged. Draft advice provided.
Status (30 June 2023)	Complete
Provider (reference)	Maddocks
Description	Advice
General instructions	Public Interest Disclosures (PIDs)
Costs	Prev. Years NIL 2023/24 \$1,492 Total \$1,492
Comments	Solicitor engaged. Draft advice provided.
Status (30 June 2023)	Complete
Provider (reference)	Maddocks
Description	Policy Review
General instructions	Compliance
Costs	Prev. Years NIL 2023/24 \$16,406 Total \$16,406

Category 2 – Local Government Law	
Comments	Solicitor engaged. Draft advice provided.
Status (30 June 2023)	In Progress
Provider (reference)	Hall and Wilcox
Description	Advice
General instructions	Debt Recovery – Water Charges
Costs	Prev. Years \$17,679 2023/24 \$916 Total \$18,595
Comments	Solicitor engaged. Draft advice provided.
Status (30 June 2023)	Complete
Provider (reference)	Marsdens Law Group
Description	Deed of Agreement
General instructions	Non-Road Landslip
Costs	Prev. Years NIL 2023/24 \$3,579 Total \$3,579
Comments	Solicitor engaged. Draft advice provided.
Status (30 June 2023)	In Progress
Provider (reference)	Maddocks
Description	Advice
General instructions	Local Government Act
Costs	Prev. Years NIL 2023/24 \$3,447 Total \$3,447
Comments	Solicitor engaged. Draft advice provided.
Status (30 June 2023)	Complete
Provider (reference)	Lindsay Taylor Lawyers
Description	Deed of Agreement
General instructions	Sewerage Scheme
Costs	Prev. Years NIL 2023/24 \$3,507 Total \$3,507
Comments	Solicitor engaged. Draft advice provided.
Status (30 June 2023)	Complete
Provider (reference)	Hall and Wilcox
Description	Advice
General instructions	Governance

Category 2 – Local Government Law	
Costs	Prev. Years NIL 2023/24 \$11,678 Total \$11,678
Comments	Solicitor engaged. Draft advice provided.
Status (30 June 2023)	In Progress
Provider (reference)	Marsdens Law Group
Description	Class 3 Appeal under s574 of the Local Government Act - Rateable Land
General instructions	Defend Class 3 Appeal
Costs	Prev. Years NIL 2023/24 \$11,186 Total \$11,186
Comments	Solicitor engaged. Draft advice provided.
Status (30 June 2023)	Complete
Provider (reference)	Navitas Legal
Description	Advice
General instructions	Debt Recovery – PN23089
Costs	Prev. Years NIL 2023/24 \$721 Total \$721
Comments	Solicitor engaged. Draft advice provided.
Status (30 June 2023)	Complete
Provider (reference)	Marsdens Law Group
Description	Advice
General instructions	Debt Recovery – PN81490
Costs	Prev. Years NIL 2023/24 \$3,334 Total \$3,334
Comments	Solicitor engaged. Draft advice provided.
Status (30 June 2023)	Complete
Provider (reference)	Lindsay Taylor Lawyers
Description	Advice
General instructions	Licensing of pontoons in Council Owned Canals
Costs	Prev. Years NIL 2023/24 \$6,389 Total \$6,389
Comments	Solicitor engaged. Draft advice provided.
Status (30 June 2023)	Complete
Legal Services Protocol Initiated	Total 2023/24
	\$76,004

Legal Services Protocol Initiated

Category 3 – Commercial/Property Law	
Provider (reference)	Marsdens Law Group
Description	Compliance 16 Hovea Dr, Pottsville
General instructions	Advice on enforcement of covenant on title of land under Conveyancing Act 1919
Costs	Prev. Years NIL 2023/24 \$22,530 Total \$22,530
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete
Provider (reference)	Lindsay Taylor Lawyers
Description	Depot relocation
General instructions	Advice on relocation matters.
Costs	Prev. Years \$6,294 2023/24 \$5,875 Total \$12,169
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete
Provider (reference)	Australian Law Group
Description	Land Acquisition
General instructions	For Water and Wastewater purposes PN12692
Costs	Prev. Years NIL 2023/24 \$10,978 Total \$10,978
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete
Provider (reference)	Various
Description	Land Acquisition
General instructions	Clarrie Hall Dam
Costs	Prev. Years NIL 2023/24 \$6,702 Total \$6,702
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete
Provider (reference)	Lindsay Taylor Lawyers

Category 3 – Commercial/Property Law	
Description	Advice
General instructions	Northern Rivers Rail Trail Land Status
Costs	Prev. Years NIL 2023/24 \$698 Total \$698
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete
Provider (reference)	Hall and Wilcox
Description	Advice
General instructions	Transfer of Land 437 Tweed Valley Way South Murwillumbah
Costs	Prev. Years NIL 2023/24 \$6,690 Total \$6,690
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete
Provider (reference)	Lindsay Taylor Lawyers
Description	Consolidation to create sub-size lot
General instructions	Uki Mountain Bike Park
Costs	Prev. Years NIL 2023/24 \$2,693 Total \$2,693
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete
Provider (reference)	Lindsay Taylor Lawyers
Description	Consolidation to create sub-size lot
General instructions	Uki Waste Water Treatment Plant (WWTP)
Costs	Prev. Years NIL 2023/24 \$1,203 Total \$1,203
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete
Provider (reference)	McDonald and Partners
Description	Industrial land subdivision
General instructions	Lundberg Dr / Quarry Rd

Category 3 – Commercial/Property Law	
Costs	Prev. Years NIL 2023/24 \$2,191 Total \$2,191
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete
Provider (reference)	Maddocks
Description	Class 3 Application Compensation Notice
General instructions	Lot 227 DP755740 Fraser Drive Terranora
Costs	Prev. Years NIL 2023/24 \$105,193 Total \$105,193
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	In Progress
Legal Services Protocol Initiated	Total 2023/24 \$164,753

Legal Services Protocol Initiated

Category 4 - District/Local Court	
Provider (reference)	Minter Ellison (ANI20/0966)
Description	Local Court Matter – Dangerous Dog Order Appeal
General instructions	Represent Council in court matter
Costs	Prev. Years \$8,134 2023/24 \$12,610 Total \$20,744
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete
Provider (reference)	Minter Ellison (ANI23/0733)
Description	Local Court Matter – Dangerous Dog Order Appeal
General instructions	Represent Council in court matter
Costs	Prev. Years NIL 2023/24 \$13,002 Total \$13,002
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete

Category 4 - District/Local Court	
Provider (reference)	Keystone Lawyers
Description	Local Court Matter – Development not in accordance with consent – Class 1a/10 building
General instructions	Represent Council in court matter
Costs	Prev. Years NIL 2023/24 \$6,552 Total \$6,552
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete
Provider (reference)	Minter Ellison (ANI23/0841)
Description	Local Court Matter – Dangerous Dog Order Appeal
General instructions	Represent Council in court matter
Costs	Prev. Years NIL 2023/24 \$616 Total \$616
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	In Progress
Provider (reference)	Minter Ellison (ANI23/0611)
Description	Local Court Matter – Dangerous Dog Order Appeal
General instructions	Represent Council in court matter
Costs	Prev. Years NIL 2023/24 \$2,346 Total \$2,346
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	In Progress
Legal Services Protocol Initiated	Total 2023/2024
	\$35,125

Legal Services Protocol Initiated

Category 5 - Contracts and Commercial Law	
Provider (reference)	Lindsay Taylor Lawyers
Description	Advice
General instructions	Northern Rivers Rail Trail Agreement
Costs	Prev. Years \$15,037 2023/24 \$2,136 Total \$17,173
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	In Progress
Provider (reference)	Stacks Law Firm
Description	Advice
General instructions	Provide advice on property transfer (multiple properties)
Costs	Prev. Years \$52,305 2023/24 NIL Total \$52,305
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	In Progress
Provider (reference)	HWL Ebsworth Lawyers
Description	Advice
General instructions	Northern Rivers Rail Trail Governance Model
Costs	Prev. Years \$19,229 2023/24 \$5,271 Total \$25,500
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	In Progress
Provider (reference)	Maddocks
Description	Advice
General instructions	Labour Hire Contract
Costs	Prev. Years NIL 2023/24 \$7,355 Total \$7,355
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete
Provider (reference)	Lindsay Taylor Lawyers
Description	Advice

Category 5 - Contracts and Commercial Law	
General instructions	Mt Warning Community Pre School Licence Agreement
Costs	Prev. Years NIL 2023/24 \$7,142 Total \$7,142
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete
Provider (reference)	Hall and Wilcox
Description	Advice
General instructions	Arkinstall Park Tennis Management Agreement
Costs	Prev. Years NIL 2023/24 \$2,900 Total \$2,900
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete
Legal Services Protocol Initiated	Total 2023/2024
	\$24,802

Legal Services Protocol Initiated

Category 8 - Conveyancing	
Provider (reference)	Crystal Conveyancing
Description	Conveyancing
General instructions	Conveyancing for purchase of property/s
Costs	Prev. Years NIL 2023/24 \$393 Total \$393
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete
Provider (reference)	Crystal Conveyancing
Description	Conveyancing
General instructions	Conveyancing for purchase of property/s
Costs	Prev. Years NIL 2023/24 \$492 Total \$492
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete

Category 8 - Conveyancing	
Provider (reference)	Crystal Conveyancing
Description	Conveyancing
General instructions	Conveyancing for purchase of property/s
Costs	Prev. Years NIL 2023/24 \$1,135 Total \$1,135
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete
Provider (reference)	NP Conveyancing
Description	Conveyancing
General instructions	Conveyancing for purchase of property/s
Costs	Prev. Years NIL 2023/24 \$2,079 Total \$2,079
Comments	Solicitor engaged. Advice provided.
Status (30 June 2023)	Complete
Legal Services Protocol Initiated	Total 2023/2024
	\$4,098

Summary of works on private land

Tweed Shire Council did not carry out any work on private land that was fully or partly subsidised by Council during the year ending 30 June 2024.

Financial Assistance Contributions to the Community

Grants Provided by Council under Section 356 on the Local Government Act 1993 (NSW) during the financial year are shown below. Tweed Shire Council Provides financial assistance contributions to the community via the following Policies:

Donations (Financial Assistance)

Tweed Shire Council recognises a need to assist community organisations and individuals that are interested in and working towards the enhancement and the wellbeing of its residents. Council advertises twice yearly in the Tweed Link inviting applications under its Donations (Financial Assistance) Policy. A panel comprising two senior Council officers and the Mayor reviews applications to determine eligibility and make recommendations to Council.

Festivals and Events Policy

The Tweed Community Strategic Plan identifies the vision for the Tweed is to be recognised for its desirable lifestyle, strong community, unique character and environment and the opportunities its residents enjoy. Events of all shapes and sizes contribute to achieving that vision through supporting community life, strengthening the economy and promoting caring for the environment.

The provision of financial assistance and in kind support to festivals and events supports the overall aims of Council and those objectives identified in Council's Events Strategy. Applications are assessed in relation to the Events Strategy and Council's broad objectives and plans. In kind support from Council can include: the loan of equipment, assistance with services to events held on Council administered land and assistance to events with notifications to residents and promotions through the Tweed Link and the Contact Centres.

Financial Assistance to Licensed Not for Profit Native Animal Welfare Groups

This policy establishes principles to enable financial assistance, on an annual basis, to be provided to licensed not for profit groups who provide care and rehabilitation to injured native wildlife. Consideration is given to the allocation of funding in accordance with the number or variety of native species that each group is licensed to provide assistance. As an indication, base line funding for the care and rehabilitation of one species may

commence at \$2,500 per annum, to a maximum of \$5,000 per annum to groups licensed in providing services to more than one native species.

The total value of financial assistance provided during the financial year is summarised in the below table:

Assistance	Value (\$)
Monetary assistance	203,196
Goods, Services and/or materials	172,311
Provision of labour and/or plant and equipment	16,825
Rates	26,834
Tweed Link Advertising	454
Room hire	57,479
Total	477,099

Monetary Assistance

Recipient	Description	Value (\$)
Caldera Environment Centre	World Environment Day - Event Sponsorship funding - July 2023	5,000
Bowls Queensland	State Pennant Finals Event Sponsorship funding - November 2023	2,000
Tweed Heads Chamber of Commerce and Industry	Tweed Business Awards - Event Sponsorship funding - September 2023	5,000
Murwillumbah Community Centre	Kinship Festival Business Plan - Event Sponsorship funding	2,000
Tweed River Agricultural Society	Event Sponsorship - Murwillumbah Show	8,470
Tweed River Jockey Club	Event Sponsorship - White Claw Christmas Raceday	2,750
Tyalgum Music Festival	Event Sponsorship - Tyalgum Music Festival	7,500
Kids in Need (KIN) Association	Event Sponsorship - KIN Dragon Boat Festival	1,500
Tweed District Orchid Society Inc.	Event Sponsorship - 27th Annual Orchid Fair & Show	3,000
Lions Club of Kingscliff	Event Sponsorship - Carols by the Coast	2,300
Pottsville Beach Community Hall	Donation - Community Facilities Support Program	3,000
Tyalgum District Community Association	Australia Day Community Event	300
Tumbulgam Community Association Inc	Australia Day Community Event	400
Rotary Club of Mt Warning	Australia Day Community Event	500
Tumbulgam Community Association Inc	Australia Day Community Event	400
Crabbes Creek Community Hall Inc	Australia Day Community Event	300
Surfing Australia Limited	Event Sponsorship - Seas the Day Surf Festival	11,000

Recipient	Description	Value (\$)
Creative Caldera Incorporated	Event Sponsorship - Murwillumbah Arts Trail	10,000
NX Sports Community Foundation Limited	Event Sponsorship - Tweed Enduro Feb 2024	5,170
Murwillumbah Community Centre	Event Sponsorship Funding - Kinship Festival	16,500
Holden Management Pty Ltd	Event Sponsorship Funding - HCCA Sth East Australia Int. tour	2,750
Volunteer Marine Rescue	Budget allocation (A2035)	16,766
Tweed District Rescue Squad Inc.	Budget allocation (A2050)	35,085
Westpac Life Saver Rescue Helicopter/Life Flight	Budget allocation (A2055)	17,196
Salt Surf Lifesaving Club	Budget allocation (A2065)	5,000
Native Animal Welfare Group	Budget allocation (A3599)	15,000
Tweed Kenya Mentoring Program	Budget allocation (A5678)	24,309
Total		203,196

Goods, Services and/or Materials

Recipient	Description	Value (\$)
Agape Outreach Inc	Charity Waste - Dumping Fees	2,636.26
Momentum Collective	Charity Waste - Dumping Fees	7,387.60
Australian Mens Shed	Charity Waste - Dumping Fees	318.78
Pottsville Community Centre	Charity Waste - Dumping Fees	5,763.34
RSPCA Animal Shelter	Charity Waste - Dumping Fees	2,613.49
Salvation Army	Charity Waste - Dumping Fees	1,684.98
St Vincent De Paul	Charity Waste - Dumping Fees	19,992.06
Banora Point Baptist Church	Charity Waste - Dumping Fees	379.50
Tweed Coast Community Baptist Church	Charity Waste - Dumping Fees	141.68
Tweed Palliative Support	Charity Waste - Dumping Fees	19,272.76
Tweed Valley Op Shop	Charity Waste - Dumping Fees	23,245.64
You have a Friend	Charity Waste - Dumping Fees	111.32
Tweed Land Care	Office Space, phone/Internet, IT Support, Mapping and Stationery	17,500.00
Murwillumbah Historical Society	Rent and Office Equipment, Printing and Stationery	21,757.40
Tweed Heads Historical Society	Rent and Office Equipment, Printing and Stationery	49,505.85
Total		172,310.66

Provision of labour and/or plant and equipment

Recipient	Value (\$)
Life Education Van Relocation	8,552.40
Flood vehicle and plant operator donation to Gold Coast City Council	8,272.82
Total	16,825.22

Rates

Recipient	Value (\$)
Bilambil Hal	2,256.50
Kunghur Hall	1,748.30
Uki Hall	2,781.50
Burringbar Hall	3,304.50
Crabbes Creek Community Hal	1,999.30
Pottsville Beach Community Hall	2,776.79
Tyalgum Community Hall Association Inc	2,895.50
Stokers Siding Dunbible Memorial Hall	1,916.30
Murwillumbah Autumn Club Inc	2,812.50
Pottsville Beach Tennis Club	4,343.20
Total	26,834.39

Tweed Link Advertising

Recipient	Value (\$)
Chinderah Districts Residents Association - Community Notice	100.80
Chillingham Community Associations	75.60
Chinderah Districts Residents Association - Community Notice	100.80
Chillingham Community Associations	50.40
Chinderah Districts Residents Association - Community Notice	50.40
Pottsville Community Association's	75.60
Total	453.60

Room Hire

Recipient	Value (\$)
South Sea Island Community Inc	1,659
FABS Committee Programs	45,449
Tweed Theatre Company Inc	4,022
United Hospital Auxiliary	1,923
Murwillumbah Theatre Company	3,258
Northern Rivers Symphony Orchestra	1,168
Total	57,479

External bodies delegated functions by Council

The following external bodies are delegated to exercise functions of Council:

External Body	Function
The Tweed Tourism Co.	Tourism and development in the Tweed
Rous County Council	Weed control

Companies of which Council participated or held a controlling interest

Council did not participate or hold a controlling interest in any corporation during the financial year.

Statement of Partnerships, Trusts, Joint Ventures, Syndicates or Other Bodies

Following are details of all partnerships, trusts, joint ventures, syndicates or other bodies in which the council participated or held a controlling interest.

Organisation	Purpose of joint venture
Arts Northern Rivers	A contributing Council to a not for profit organisation partnered with State and Commonwealth Governments, Regional Arts NSW, Byron Shire Council, Clarence Valley Council, Kyogle Council, Lismore Council and Richmond Valley Council.
Northern Rivers Joint Organisation	Joint organisation comprised of member councils Tweed Shire, Ballina Shire, Byron Shire, Lismore City Council, Richmond Valley Council and Kyogle Council which is a body corporate proclaimed under the Local Government Act.
Australian Coastal Councils Association Inc	Was established in 2004 as a national body to represent the interests of coastal councils and communities experiencing the effects of rapid population and tourism growth.
Local Government NSW ('LGNSW')	Is a peak body for local government in New South Wales. It represents the views of councils through presenting council views to governments, promoting local government to the community and providing specialist advice and services.
North East Weight Load Group ('NEWLOG')	A joint venture with other North Coast Council's to control overloading of vehicles on local roads.
North East Waste Forum	Whose objective is to identify common problems and issues in waste minimisation and management for the Northern Rivers Region.
Richmond-Tweed Regional Library	A joint funding relationship through the Richmond-Tweed Regional Library (involving Lismore, Ballina, Byron and Tweed Councils) to provide library services to the shire.
State Cover.	Self insurance pool covering workers compensation. The scheme established by the Local Government and Shire Association, consists of most Council's through the State of New South Wales.
Statewide Mutual.	A self insurance pool covering public liability and professional indemnity insurance. The scheme established by the Local Government and Shire Association consists of most Council's throughout the state of New South Wales. Its purpose is to reduce insurance costs to members.
State Forests of NSW.	A joint venture hardwood plantation with New South Wales State Forests.
Tweed Coolangatta Crime Prevention Action Team.	A joint venture between Tweed Shire Council and Gold Coast City Council and other relevant State and Non-Government Organisations ('NGO') to advise on crime prevention matters.
Currumbin Wildlife Hospital (entity name: National Trust of Australia (Queensland) Limited)	A memorandum of understanding between National Trust of Australia (Queensland) Limited and Tweed Shire Council in relation to the operation of the Tweed Coast Koala Research Hub at Lomandra Avenue, Pottsville.
Jiggar Pty Ltd	A cost sharing agreement for the apportionment of expenditure between Jiggar Pty Ltd and Tweed Shire Council associated with obtaining development approval for a 31 lot industrial subdivision at Quarry Road, Murwillumbah.
Wardrop Valley Pty Ltd and Tokara Pty Ltd	A cost sharing agreement for the apportionment of expenditure between Wardrop Valley Pty Ltd, Tokara Pty Ltd and Tweed Shire Council associated with a Planning Proposal over land at Wardrop Valley known as Potential Employment Lands Area 6 (PEL Area 6).

Equal Employment Opportunity

Tweed Shire Council is committed to creating a safe, inclusive, and respectful workplace, free from discrimination, bullying, and harassment. Our dedication to Equal Employment Opportunity (EEO) is embedded in our EEO Management Plan and supported by our Workforce Management Plan and Access and Inclusion Plan.

The EEO Management Plan guides our efforts to foster a diverse and equitable workplace culture. The EEO Subcommittee oversees this plan and reports to the Consultative Committee.

We're currently reviewing our EEO Management Plan to further strengthen our commitment to diversity and inclusion. Our key focus areas include:

- **Improving Data Collection:** We'll enhance our processes for gathering accurate and comprehensive data on workforce diversity to inform future strategies.
- **Expanding Workforce Participation:** We'll develop and implement targeted programs to increase the representation of underrepresented groups, including Aboriginal and Torres Strait Islander people, women in non-traditional roles, young people, and people with disabilities.
- **Promoting a Respectful Workplace:** We'll undertake comprehensive Respectful Workplace awareness and training initiatives to foster a positive and inclusive work environment. This work will be supported by the newly established Respect Campaign Working Group.
- **Enhance Recruitment Equity:** We'll conduct a thorough review of our current recruitment, appointment, promotion, and transfer processes to identify and remove any obstacles that may hinder the opportunities of EEO target groups.

Key EEO Statistics 2023-24

During 2023-24 the workforce comprised of:

- 35% females
- 3.14% Aboriginal and Torres Strait Islander people
- 1.44% people with a disability

Key achievements in 2023-24:

- All new employees completed mandatory training in Code of Conduct, EEO, Anti-discrimination, and WHS.
- All panel members received merit-based selection training.
- EEO statements were included in all recruitment advertisements.
- Post-commencement, new employees participated in the "Reflect Respect" program and a tour of the Land | Life | Culture exhibition.
- Bannam cultural intelligence workshops continued and we expanded the program to include Bannam on-country workshops.
- Recruitment training emphasised bias awareness and avoidance.
- Reasonable adjustment provisions were provided to staff.

- Chaplaincy, Peer Support, Mental Health First Aid Officers, and Employee Assistance Programs were provided to address physical, emotional, and spiritual needs.
- Ageism was a key focus of the committee this year.
- Council acknowledged and celebrated significant days for EEO groups, including International Women's Day events were attended by Council staff.

Staff numbers

The following figures are provided as at 14 February 2024

Item	Total
Number of persons directly employed by the council on a permanent full-time basis	614
Number of persons directly employed by the council on a permanent part-time basis	104
Number of persons directly employed by the council on a on a casual basis	0
Number of persons directly employed by the council under a fixed-term contract (excluding Senior Staff)	63
Number of persons directly employed by the council who are "senior staff" for the purposes of the Local Government Act 1993	5
Total Number of persons directly employed by the council	786
Number of persons engaged by the council, under a contract or other arrangement with the person's employer, that is wholly or principally for the labour of the person	122
Number of persons supplied to the council, under a contract or other arrangement with the person's employer, as an apprentice or trainee	13

Senior staff remuneration

Tweed Shire Council employed a General Manager and four Senior Staff positions (which was not for a full year) during the financial year with a total remuneration of \$1,468,650.

General Manager

Item	Amount (\$)
Salary (includes payments for leave when taken)	379,996
Bonus, performance or other payments	0
Superannuation	27,003
Non-cash benefit - motor vehicle	0
FBT	0
Total package	406,999

Senior Staff

- Director Engineering
- Director Community and Natural Resources
- Director Planning and Regulation.
- Director Corporate Services

Item	Amount (\$)
Salary (includes payments for leave when taken)	959,382
Bonus, performance or other payments	0
Superannuation	102,269
Non-cash benefit – motor vehicle	0
FBT	0
Total package	1,061,651

Annual levy for stormwater management services

Council did not levy an annual stormwater management charge for the financial year.

Annual charge for coastal protection services

Council did not levy an annual coastal protection services charge for the financial year.

Environmental Upgrade Agreements

Council did not enter into any environmental upgrade agreements under section 54D of the Local Government Act 1993.

Special Rates

Koala Beach Special Rate

The amount collected from the residents of Koala Beach Estate annually from this special rate is for the intrinsic value of the koalas and their environmental habitat and is expended for regulatory, educational and some specialised maintenance functions.

Funds held, received and expended during the financial year from this special rate are summarised below:

Opening Balance	Rates received	Expenditure	Closing Balance
\$318,421	\$96,589	\$106,690	\$308,320

Special rate levy funding during the year was used for implementation of the habitat restoration plan, vertebrate pest monitoring and control, blossom bat monitoring, planigale monitoring, cane toad musters, remediation, signage, education and promotion (including an information day) and a contribution to the employment of a conservation planning officer to support and coordinate environmental management actions.

Cobaki Lakes Special Rate

In accordance with the "Instrument Under Section 508(2)" issued by the Chair of the Independent Pricing and Regulatory Tribunal on 25 May 2016 that requires Council to report particular information relating to the Cobaki Lakes Special Rate in its annual report for each year from 2016/17 to 2025/26, the following information is provided

Information Required	Comment
the scope of the proposed improvements, maintenance and management activities for the environmental lands within the Cobaki Lakes Development agreed between Council and the Developer of the Cobaki Lakes Development	<p>Prior to the issue of a Construction Certificate for Civil Work the proponent must reach an agreement with Council regarding a mechanism to fund in perpetuity the ongoing maintenance of the environmental protection land.</p> <p>The Proponent and the Council agreed that the mechanism to fund in perpetuity the ongoing maintenance of the Environmental Protection Land was the levy of a special rate.</p> <p>As yet, there has been no subdivision certificates issued to allow for the registration of a new title for residential housing.</p> <p>Although subdivision approvals have been granted, the necessary bulk earthworks and civil works are yet to be undertaken by the Proponent.</p> <p>Once such works have been completed, a subdivision certificate can then be issued, which will allow new housing to commence.</p>

Information Required	Comment
the program of expenditure that was funded by the Special Variation	Council is to pay funds raised by the special rate to the Proponent if the Proponent (or a Related Entity) is the registered proprietor of some or all En Globo Land at any point during the year. As the Proponent was the registered proprietor of all En Globo Land during the year, the full amount levied was paid to the Proponent.
any significant differences between the Proposed Program and the program of expenditure that was actually funded by the Special Variation and the reasons for those differences	Nil
the outcomes achieved as a result of the Special variation	Nil to date. The proponent is fully responsible for the management of environmental lands until such time that a subdivision certificate is issued and new titles are registered and the associated environmental lands are dedicated to Council.

Kings Forest Special Rate

In accordance with the “Instrument Under Section 508(2)” issued by the Chair of the Independent Pricing and Regulatory Tribunal on 14 May 2021 that requires Council to report particular information relating to the Kings Forest Special Rate in its annual report for each year from 2021/22 to 2030/31, the following information is provided

Information Required	Comment
the program of expenditure that was funded by the Special Variation	To fund the long term maintenance and management of environmental protection lands within the Kings Forest development, a special rate was approved by IPART to levy and raise an additional \$1,540,000 for the 2021/2022 rating year and indexed with annual rate pegging in subsequent years. The approved on-going special rate is to be levied solely on properties associated with the Kings Forest subdivision and all funds raised from the special rate levy will be allocated to the management of the environmental protection land. Council is to pay funds raised by the special rate to the Proponent if the Proponent (or a Related Entity) is the registered proprietor of some or all En Globo Land at any point during the year. As the Proponent was the registered proprietor of all En Globo Land during the year, the full amount levied was paid to the Proponent.
any significant differences between the Proposed Program and the program of expenditure that was actually funded by the Special Variation and the reasons for those differences	Nil
the outcomes achieved as a result of the Special variation	Nil to date. The proponent is fully responsible for the management of environmental lands until such time that a subdivision certificate is issued and new titles are registered and the associated environmental lands are dedicated to Council.

Council's revenues, expenses and operating balance against the projected revenues, expenses and operating balance as outlined in the 2021/22 Long Term Financial Plan

Year	Revenue (\$,000)		Expenditure (\$,000)	
	Projected	Actual	Projected	Actual
2021/22	1,540	1,089	1,540	1,089
2022/23	1,580	1,178	1,580	518
2023/24	1,621	1,340	1,621	2,000
2024/25	1,663		1,663	
2025/26	1,707		1,707	
2026/27	1,751		1,751	
2027/28	1,796		1,796	
2028/29	1,843		1,843	
2029/30	1,891		1,891	
2030/31	1,940		1,940	

Significant differences and reasons for those differences

Actual income and expenditure were both lower than projections for the 2021/22 year and subsequent years because:

1. A subsequent independent pricing estimate revealed that a lesser amount (\$1,158,966) was required for the long term maintenance and management of environmental protection lands within the Kings Forest development; and
2. The property owner successfully objected to the Valuer General's land valuation determinations after the rates in the dollar were set by resolution of Council, thus resulting in a lower level of rates collected.

2023-24 Special Variation

In accordance with the "Instrument Under Section 508(2)" issued by the Chair of the Independent Pricing and Regulatory Tribunal on 13 June 2023 that requires Council to report the following particular information relating to the Special Variation in its annual report for each year from 2023-24 to 2027-28, the following information is provided

- (i) the program of expenditure that was actually funded by the Additional Income, and any differences between this program and the Proposed Program
- (ii) any significant differences between the Council's actual revenues, expenses and operating balance and the projected revenues, expenses and operating balance as outlined in its Long-Term Financial Plan, and the reasons for those differences;
- (iii) the outcomes achieved as a result of the Additional Income;

(iv) the productivity savings and cost containment measures the Council has in place, the annual savings achieved through these measures, and what these savings equate to as a proportion of the Council's total annual expenditure; and

(v) whether or not the Council has implemented the productivity improvements identified in its application, and if not, the rationale for not implementing them

Description	Budget 23-24	Actual 23-24	Comment
Environmental Enforcement Levy	288,954	288,954	Levy has been ceased.
Development Application processing times	360,000	349,116	Lack of available staff has resulted in this allocation being partially unspent. The unspent amount will be carried forward to 2024-25.
The additional expenditure has assisted Council to erode the backlog of assessment work which will in time aid in reducing processing times.			
Core IT Business System to the Cloud	500,000	500,000	The first of four stages for this project (Finance, Enterprise Budgeting, Supply Chain and Fleet) was implemented on 1 July 2024.
Cyber Security	268,000	268,000	Essential8 controls Level 2 are being implemented
Insurance premiums	151,000	151,000	General Fund insurance premiums totalling over \$4 million have been in place during the year
Total	1,567,954	1,559,587	

Council is constantly seeking productivity improvements and cost containment strategies. This is evidenced by the "Productivity Awards" that have been in place since 2014 which are aimed at identifying and rewarding staff that carry out their roles in a way that exemplifies Council's values and delivers efficient and effective outcomes for the Council and the community. The Productivity Awards were designed around the central idea that engaged, motivated and innovative staff, are the key to business improvement. Five award categories were created, each focussing on different aspects of productivity and employee engagement:

- Process improvement and efficiency
- Innovation
- Cross unit collaboration
- Customer focus
- Sustainability

Council has also introduced a framework for service delivery process improvements by establishing a cultural change program to support staff in embracing the service delivery framework as a new way of integrating continuous improvement.

From an IT point of view, in relation to Business Applications, Council is currently going through a major Business Systems Transformation.

The main trigger for this was the Technology One decision not to support their Corporate Applications CES Finance, P&R and ECM on premise.

There are expected efficiencies through systems integration, better cyber security, same/similar user interface across all apps requiring less training, working anywhere/anytime/any device, etc

Introduction of File Retrieval and Digitisation Fee. This has provided an additional source of revenue which adopts a user pays approach and discourages abuse of a fee free system. The fee has been introduced within the limitations of the Government Information (Public Access) Act requirements.

Modernisation of Records Management. Council has significantly reduced the use of hardcopy documents. This has resulted in efficiency gains, better practices, cost savings and lowered our environmental impact.

Modern Slavery

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

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

Organisational Structure and Supply Chain

Tweed Shire Council covers 1303 square kilometres and adjoins the New South Wales shires of Byron, Lismore and Kyogle, with the New South Wales / Queensland border to its north. Council is classified as a regional strategic area with an annual budget in excess of \$280 million and delivers over 50 different services to the Tweed community. Our Procurement Policy and Protocol provide the framework for Council's procurement decisions and actions. In addition, our Business Ethics Policy provides guidance on Councillors, Council Officers, Contractors and Suppliers, regarding the conduct of Council business. We recognise the importance of taking steps to ensure that goods and services procured by and for our council are not the product of modern slavery.

Our supply chain includes a variety of suppliers. Council's highest categories of spend include construction services, construction products, waste collection and transport, electricity, fuel, IT products and services, plant hire and insurance.

Policy

Tweed Shire Council has adopted a Procurement Protocol outlining Council's commitment to preventing and addressing modern slavery in all its procurement activities. An extract from the protocol is included in Appendix A.

Outcomes

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

	Action	Description	Financial Year	Status
1	Strategic Action Plan	Develop a strategic action plan to mitigate the risk that goods and services procured by and for Council are not the product of modern slavery.	2022/23	Complete
2	Risk assessment	High level assessment based on goods/ services with high inherent risk.	2022/23	Complete
3	Procurement Protocol	Review Procurement Protocol to include modern slavery considerations.	2022/23	Complete
4	Awareness and Training	Discuss Modern Slavery Act requirements with the Procurement Working Group. Members of the group to raise awareness with staff.	2022/23	Complete
5	Risk assessment	Review of high-level risks based on goods/ services with high inherent risk.	2023/24	Complete
6	Awareness and Training	Conduct modern slavery awareness training to targeted staff.	2023/24	Complete
7	Educational tools	Provide guidance on modern slavery to staff. Updated sustainability schedule has been provided to staff and contract templates updated.	2023/24	Complete
8	Supplier engagement	Review RFO templates and include modern slavery criteria where appropriate.	2023/24	Complete
9	Contract documentation	Review contract templates and include modern slavery criteria where appropriate.	2023/24	Complete
10	Strategic Action Plan	Review modern slavery strategic action plan.	2023/24	Complete
11	Risk assessment	Detailed risk assessment performed on supply chain.	2024/25	
12	Business Ethics Policy	Review of policy to include modern slavery commitments.	2024/25	
13	Supplier engagement	Engage with suppliers to obtain assurance that they are aware of and manage modern slavery risk.	2024/25	
14	Strategic Action Plan	Review modern slavery strategic action plan.	2024/25	

Appendix A – Protocol Extract

3.2.5 Modern Slavery

Council has responsibilities under the Modern Slavery Act 2018 (NSW) relating to procurement. This includes:

- Taking reasonable steps to ensure that goods and services procured by and for the council are not the product of modern slavery within the meaning of the Modern Slavery Act 2018 (NSW).
- Publishing a statement in the annual reports of the action taken by Council in relation to any issue raised by the Anti-slavery Commissioner during the year concerning the operations of the council and identified by the Commissioner as being a significant issue, and
- Publishing a statement of steps taken to ensure that goods and services procured by and for the council during the year were not the product of modern slavery within the meaning of the Modern Slavery Act 2018 (NSW).

Developer Contributions

When new development takes place, Council charges developers local infrastructure contributions, also known as developer contributions. These are based on Section 7.11 (formerly Section 94) of the Land and Environmental Assessment Act, which allows Council to levy these contributions. They help pay for infrastructure such as parks, community facilities, local roads, footpaths, stormwater drainage and traffic management.

Developers contribute to these infrastructure projects by paying money, donating land, delivering works-in-kind (building pieces of infrastructure) or a mix of these.

The following is a summary of the projects that were funded by developer contributions in the 2023/24 financial year.

Tweed Shire Council – Developer Contributions Annual Reporting											
Projects Funded from Developer Contributions for 2023/24											
Contribution Plan No.	Contribution Plan	Project ID	Project description	The kind of public amenity or service	Monetary amount expended from development contributions	Value of land dedication	Value of material public benefit provided	Contribution expended to date	Temporary borrowing	Project status	% of cost funded by contributions
4	Roads	CP04-2014-060	Leisure/Greenway Dve Upgrade (A4029)	Roads	882,081.21	0	0	882,081.21	0	Completed	100%
4	Roads	CP04-2014-082	Tweed Coast Road Upgrade (A5251)	Roads	354,142.45	0	0	354,145.45	0	Ongoing	100%
4	Roads	CP04-2014-112b	West End St Land Purchase (A3219)	Roads	1,029,866.59	0	0	1,029,866.59	0	Ongoing	50%
7	West Kingscliff	CP07-2012-010	Land Contribution In Lieu	Drainage	0	771,893.13	0	771,893.13	0	Completed	100%
11	Libraries	CP11-2009-025	Libraries – Loan Repayments (A2295)	Community Facilities	68,040.33	0	0	68,040.33	0	Ongoing	30%
13	Cemeteries	CP13-2009-002	Tweed Valley Crematorium Upgrade (A2816)	Cemeteries	25,540.00	0	0	25,540.00	0	Ongoing	100%
13	Cemeteries	CP13-2009-003	Cemeteries – Loan Repayments (A2800)	Cemeteries	18,077.99	0	0	18,077.99	0	Ongoing	100%

Contribution Plan No.	Contribution Plan	Project ID	Project description	The kind of public amenity or service	Monetary amount expended from development contributions	Value of land dedication	Value of material public benefit provided	Contribution expended to date	Temporary borrowing	Project status	% of cost funded by contributions
18	Council/Admin/Tech Support	CP18-2009-000	Depots - Loan Repayments (A4905)	Community facilities	25,770.49	0	0	25,770.49	0	Ongoing	100%
18	Council/Admin/Tech Support	CP18-2009-000	Civic Centres - Loan Repayments (A2135)	Community facilities	375,631.82	0	0	375,631.82	0	Ongoing	56%
23	Car parking	CP23-2013-040	Hastings Rd - Multi Storey Car Park (A3299)	Traffic facilities	68,253.06	0	0	68,253.06	0	Ongoing	100%
23	Car parking	CP23-2013-020	M'bah Carpark - Loan repayments (A1504)	Traffic facilities	361,819.19	0	0	361,819.19	0	Ongoing	24%
26	Shire Wide Open Space	CP26-2009-005	Pottsville Open Spaces Master Plan (A4481)	Open Space	36,385.48	0	0	36,385.48	0	Completed	100%
26	Shire Wide Open Space	CP26-2009-004	JEBH Goorimabah Playspace (A4253)	Open Space	400,057.14	0	0	400,057.14	0	Completed	40%
	Shire Wide Open Space	CP26-2009-004	JEBH Goorimabah Playspace (A4253)	Open Space	117,864.00	0	0	117,864.00	0	Completed	100%
26	Shire Wide Open Space	CP26-2009-999	Sports & Active Rec Strategy (A4482)	Open Space	86,361.00	0	0	86,361.00	0	Ongoing	100%
					3,849,893.75	771,893.13	0	4,621,786.88	0		

Note:
This report has been prepared in accordance with Division 1 Part 9 of the Environmental Planning and Assessment Act 2021

Voluntary Planning Agreements (VPA) are another method developers may contribute towards infrastructure. A local planning agreement is an agreement between Council and a developer that specifies how the developer will provide infrastructure for the benefit of the community. This type of agreement is usually made when a developer applies for a development approval or a change in land use. Planning agreements are a way of enabling Council and developers to collaborate on innovative infrastructure solutions.

The following is a summary of the projects that were funded by developer contributions received through VPAs in the 2023/24 financial year.

Tweed Shire Council – Developer Contributions Annual Reporting											
Projects Funded from Developer Contributions for 2023/24											
Voluntary Planning Agreement	VPA Ref.	Project description	The kind of public amenity or service	Monetary amount expended from development contributions	Value of land dedication	Value of material public benefit provided	Temporary borrowing	Project status	% of cost funded by contributions		
VPA Reserve - Altitude Aspire	VPA-001-02	Construction of Broadwater Parkway and Mahers Lane within Area E	Roads	1,878,879.80	-	-	0	Complete	100%		
VPA Reserve - 74-76 Pearl St, Kingscliff	VPA-006-19	Environmental Restoration works	Environmental Management	7,000.00	-	-	0	Complete	100%		
VPA Reserve - Ozone St	VPA-008-19	Regeneration and ongoing maintenance of an area of 5.25 ha at Cudgen Nature Reserve	Environmental Management	23,688.30	-	-	0	Ongoing	100%		
VPA Reserve - Kudgereee Ave, Pottsville	VPA-003-19	Restoration works on Environmental Management Land	Environmental Management		-	-	0	Ongoing	100%		
Total				1,912,368.21							

Note:
This report has been prepared in accordance with Division 1 Part 9 of the Environmental Planning and Assessment Act 2021

Capital works

Council has complied with the Capital Expenditure Guidelines for capital expenditure relating to projects valued over \$1million

Companion Animals Act and Regulations

Statement on activities relating to enforcing and ensuring compliance with the Companion Animals Act and Regulation.

1. Lodgement of pound data collection forms with OLG (Survey of council seizures of cats and dogs).

Pound data collection returns for the period were submitted to the Office of Local Government 07 August 2024. The details of those returns are:

Dogs		Cats	
Impounded	144	Impounded	103
Returned to owner	87	Returned to owner	25
Transferred to other organisation	35	Transferred to other organisation	32
Euthanased	21	Euthanased	50

2. Lodgement of data about dog attacks with OLG.

For the 2023 / 2024 year, Council received 148 reports of alleged dog attacks. Following investigation, 68 attacks were substantiated. A consolidated report of those incidents was submitted to the Office of Local Government.

3. Amount of funding spent on companion animal management and activities.

Having regard to the administrative and operational needs that relate to animal management, it is estimated that these activities account for 70 percent of annual expenditure for the Rangers Team. Accordingly, an amount representing 70% of the salary and vehicle costs for the Ranger team has been included in the amount below.

Item	Amount (\$)
Animal impounding salaries	\$149,505.35
Pound facility expenses	\$77,820.94
Veterinary expenses	\$13,929.00
Legal expenses	\$14,473.12
Ranger salaries	\$623,327.10
Vehicles	\$84,243.45
Total	\$963,298.96

4. Community education programs carried out and strategies the council has in place to promote and assist the desexing of dogs and cats.

Council currently funds all expenses associated with the desexing of impounded animals prior to them being made available for re-homing.

All registration notices issued by Council include the Office of Local Government fact sheet advising as to discounted registration rates for de-sexed pets.

Council is currently running a media campaign regarding the recently updated NSW Office of Local Government registration processes and fees. This campaign includes material regarding de-sexing of dogs and cats.

5. Strategies in place for complying with the requirement under s64 of the companion Animals Act to seek alternatives to euthanasia for unclaimed animals.

Council currently works with a range of re-homing and care organisations as an alternative to euthanasia.

6. Off-leash areas provided in the council area.

Council currently offers 16 designated off-leash areas across park and beach locations.

Swimming Pools Act

The following swimming pool inspections were carried out during 2023-24:

Description	Number
Inspections of tourist and visitor accommodation	6
Inspections of premises with more than 2 dwellings	3
Inspections of premises with single dwelling	422
Inspections that resulted in issuance a certificate of compliance under section 22D of the Act	212
Inspections that resulted in issuance a certificate of non-compliance under clause 21 of the Regulation	231

Government Information (Public Access) Act 2009 NSW

Review of proactive release program - Clause 8A

Details of the review carried out under section 7(3) of the Government Information (Public Access) Act 2009 (NSW), ('GIPA') during the reporting year and the details of any information made publicly available by the Council as a result of the review.

Reviews carried out by the agency	Information made publicly available by the agency
Yes	Yes

Number of access applications received - Clause 8B

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

Total number of application received
27

Number of refused applications for Schedule 1 information - Clause 8C

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

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

Schedule 2: Statistical information about access applications.

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn	Total	% of Total
Media	0	0	0	0	0	0	0	0	0	0%
Members of Parliament	0	0	0	0	0	0	0	0	0	0%
Private sector business	0	2	0	0	0	0	0	0	2	8%
Not for profit organisations or community groups	0	1	0	0	0	0	0	0	1	4%
Members of the public (application by legal representative)	3	2	0	0	0	1	0	0	6	24%
Members of the public (other)	7	8	0	0	0	0	0	1	16	64%
Total	10	13	0	0	0	1	0	1	43	
% of Total	40%	52%	0%	0%	0%	4%	0%	4%		

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

Table B: Number of applications by type of application and outcome

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn	Total	% of Total
Personal information applications*	0	0	0	0	0	0	0	0	0	0%
Access applications (other than personal information applications)	5	10	0	0	0	1	0	1	17	68%
Access applications that are partly personal information applications and partly other	5	3	0	0	0	0	0	0	8	32
Total	10	13	0	0	0	1	0	1	25	
% of Total	40%	52%	0%	0%	0%	4%	0%	4%		

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

Table C: Invalid applications

Reason for invalidity	Number of applications	% of Total
Application does not comply with formal requirements (section 41 of the Act)	5	100%
Application is for excluded information of the agency (section 43 of the Act)	0	0%
Application contravenes restraint order (section 110 of the Act)	0	0%
Total number of invalid applications received	5	100%
Invalid applications that subsequently became valid applications	4	80%

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

	Number of times	% of Total
Overriding secrecy laws	0	0%
Cabinet information	0	0%
Executive Council information	0	0%

	Number of times	% of Total
Contempt	0	0%
Legal professional privilege	0	0%
Excluded information	0	0%
Documents affecting law enforcement and public safety	0	0%
Transport safety	0	0%
Adoption	0	0%
Care and protection of children	0	0%
Ministerial code of conduct	0	0%
Aboriginal and environmental heritage	0	0%
Total	0	0

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

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

	Number of times	% of Total
Responsible and effective government	0	0%
Law enforcement and security	1	7.14%
Individual rights, judicial processes and natural justice	13	92.86%
Business interests of agencies and other persons	0	0%
Environment, culture, economy and general matters	0	0%
Secrecy provisions	0	0%
Exempt documents under interstate Freedom of Information legislation	0	0%
Total	14	

Table F: Timelines

	Number of applications	% of Total
Decided within the statutory timeframe (20 days plus any extensions)	24	96%
Decided after 35 days (by agreement with applicant)	1	4%
Not decided within time (deemed refusal)	0	0%
Total	25	

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

	Decision varied	Decision upheld	Total	% of Total
Internal review	2	1	3	60%
Review by Information Commissioner*	1	0	1	20%
Internal review following recommendation under section 93 of Act	1	0	1	20%
Review by NCAT	0	0	0	0%
Total	4	1	5	
% of Total	80%	20%		

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

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

	Number of applications for review	% of Total
Applications by access applicants	2	40%
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	3	60%
Total	5	

Table I: Applications transferred to other agencies

	Number of applications transferred	% of Total
Agency Initiated Transfers	1	100%
Applicant Initiated Transfers	0	0%
Total	1	

Planning agreements

Planning agreements are voluntary agreements or other arrangements under the Act between a planning authority (such as Tweed Shire Council) and a person or company (the developer) who has sought a change to an environmental planning instrument, or who has made, or proposes to make, a development application under which the developer is required to dedicate land free of cost, pay a monetary contribution, or provide any other material public benefit, or any combination of them, to be used for or applied towards a public purpose.

Particulars of compliance with and effect of planning agreements in force during the year

Planning Agreement	Objectives	Status
Altitude Aspire Planning Agreement Tweed Shire Council, Metricon QLD Pty Ltd	The objective of the Planning Agreement is to provide a mechanism by which monetary contributions and the dedication of land may be made by the developer towards the provision of public amenities, services and infrastructure, including: <ul style="list-style-type: none"> • the construction of Broadwater Parkway and Mahers Lane; • flood mitigation works; • protection and restoration of environmental land; • the provision of structured public open space; • the dedication of land for the future route of the Broadwater Parkway, and • the dedication of land 	Development commenced. Pro rata collection of contributions commensurate with planning agreement and development staging. Funds have been spent on a detailed concept design for Broadwater Parkway, and commencement of the planning approval and environmental assessments for the road corridor, and a portion of the road alignment. \$1.3 million was receipted in the financial year for stages 8b & 11 of Altitude Aspire subdivision. During the year Council expended \$1.3 million towards road reserve land acquisition expenses.
Seaside City Planning Agreement Richtech Pty Ltd , Tweed Shire Council	The objectives of the Planning Agreement are: <ul style="list-style-type: none"> • define a schedule of works that the developer agrees to provide; • define a schedule of dedication of land; • provide a mechanism by which monetary contributions can be made, and • provide a mechanism where Council reimburse the developer for certain works. 	Development commenced. Pro rata collection of contributions commensurate with planning agreement and development staging. During the financial year Council forwarded \$18,000 to Richtech Pty Ltd for funds receipted to DC Plan 28 Seaside City Open Space. These contributions were originally receipted by Council for a subdivision approval within the Seaside City DC contribution area.

Planning Agreement	Objectives	Status
<p>Pottsville Employment Land Planning Agreement</p> <p>Lot 12 DP 1015369, 39 Kudgerie Avenue, Cudgera Creek</p>	<p>The objectives of the Planning Agreement are:</p> <ul style="list-style-type: none"> dedicate land to council for environmental purposes; dedicate land for the widening of Kudgerie avenue adjoining the property by five metres, and limit the volume of waste water discharged from the site into Council's reticulated sewer system to not more than five litres per second. 	<p>Pottsville Development Cooperation Of the \$120,000 Environmental Management Land dedication \$56,000 paid.</p> <p>A further annual instalment of \$8,000 was receipted towards the Agreement in the financial year. This accounts for total receipts under this VPA to \$59,000 out of the total due of \$120,000.</p> <p>During the year Council expended \$2,000 from the reserve towards bushland restoration dedicated environmental land in accordance with this VPA</p>
<p>Mooball Planning Agreement</p> <p>Tweed Shire Council, Jefferson Land Pty Ltd at The Mooball Residential Trust, Raymond Anthony Pirlo and Margaret Pirlo</p>	<p>The objectives of the Planning Agreement are:</p> <ul style="list-style-type: none"> ensure that adequate water and waste water infrastructure is provided to the development; dedication of land; requires covenants to be registered on the title to the land, and requires design guidelines for the development of the land to be developed. 	<p>Residential development guidelines have been drafted and endorsed by Council.</p> <p>Aboriginal Cultural Heritage Assessment (test pits) has been completed.</p> <p>Further flood modelling and assessment required.</p> <p>Development not yet commenced.</p>
<p>River Retreat Caravan Park Planning Agreement</p> <p>Tweed Shire Council, Dennien Pty Ltd</p>	<p>The objectives of the Planning Agreement are to provide a mechanism by which:</p> <ul style="list-style-type: none"> suitable monetary contributions may be made by the developer towards the provision of community infrastructure to meet the needs of residents within the locality; the Developer must prepare a flood evacuation plan for the land to ensure the safety of occupants in the event of flooding, and the type of camping ground development which can be accommodated on the land is restricted to a maximum of 10 sites for use by recreational camper vans and Camper Trailers only, for a maximum of 60 days by any one person. 	<p>Development has commenced.DA18/050 commenced 2020.</p>
<p>74–76 Pearl St, Kingscliff Planning Agreement</p> <p>Tweed Shire Council, Lathouras Corporation Pty Ltd, Brett Evans, Bralach Pty Ltd</p>	<p>The objectives of the Planning Agreement are to:</p> <ul style="list-style-type: none"> provide a mechanism by which monetary contributions can be made towards offsets required for compensatory plantings, and use the monetary contributions for the public purpose of improving littoral rainforest within the Tweed Shire. 	<p>DA17/0231 was granted consent for residential flat building, swimming pool, demolition of existing dwelling and tree removal.</p> <p>Payment made</p> <p>Development Commenced</p>

Planning Agreement	Objectives	Status
1 Ozone Street, Chinderah Planning Agreement	<p>The objectives of the Planning Agreement are to:</p> <ul style="list-style-type: none"> • facilitate the conservation and enhancement of the natural environment • specifically to allow for the provision of a monetary contribution to Council in the amount of \$262,500 (including GST) (Monetary Contribution) towards regeneration and ongoing maintenance of an area of 5.25 ha at Cudgen Nature Reserve 	<p>DA Reference No. DA10/0737.</p> <p>Payment made.</p> <p>No income has been received in the reporting period.</p> <p>During the financial year Council expended \$36,898 from the reserve towards bushland restoration in the Cudgen Nature Reserve in accordance with this VPA.</p>
77 Mahers Lane, Terranora Planning Agreement	<p>The objectives of the Planning Agreement are to:</p> <ul style="list-style-type: none"> • secure the payment of monetary contributions towards the provision of infrastructure required for the development of the land and the surrounding area 	<p>DA Reference No. DA18/0784.</p> <p>Subdivision Certificate issued (SC20/0005).</p> <p>Planning agreement signed by all parties.</p> <p>VPA Contributions paid.</p>
3-6 Trutes Terrace, Terranora Planning Agreement	<p>The objectives of the Planning Agreement are to:</p> <ul style="list-style-type: none"> • secure the payment of monetary contributions towards the provision of infrastructure required for the development of the Land and the surrounding area and commits the landowner to connecting to town sewer when it becomes available in the area. 	<p>DA Reference No. DA13/0385</p> <p>Subdivision Certificate SC19/0039 finalised.</p> <p>VPA requirements undertaken and completed and contributions paid.</p>
1 Walmsleys Road, Bilambil Heights	<p>This VPA identifies obligations in relation to environmental land:</p> <ul style="list-style-type: none"> • the developer must not lodge a DA for any development on the land other than giving effect to Habitat Restoration Plan (HRP). • The developer must commence implementation of the HRP (attached to the VPA) <p>The developer to provide Security in the amount of \$106,546 in relation to the performance of its obligation</p>	<p>In November 2022, the landowner submitted with Council security in the amount of \$106,546.00 in relation to the performance of obligations under the Planning Agreement.</p>
No. 5 Jalibah Avenue TWEED HEADS Kings Coast Subdivision, Kingscliff	<p>The objectives of the Planning Agreement are to:</p> <ul style="list-style-type: none"> • Secure the payment of monetary contributions towards the planting and ongoing maintenance of Preferred Koala Food Trees on Council's Community land in Southern Tweed Coast Koala Management Area. 	<p>Development consent was granted 29 June 2023 which required the applicant to enter into a Planning Agreement with Tweed Shire Council prior to the issue of any Construction Certificate.</p> <p>\$199,000 was received for casual open space and is currently held in reserve.</p>

Public interest disclosures

1 Commentary on Public Interest Disclosure (PID) Obligations

Under the Public Interest Disclosure Regulation, Tweed Shire Council provides the following comments in relation to the following two areas.

1.1 Whether the public authority has an internal reporting policy in place.

Tweed Shire Council on 19 February 2015 adopted its "Internal Reporting (Public Interest Disclosures) version 1.1" Policy which is accessible on its web page [tweed.nsw.gov.au/Policies/](https://www.tweed.nsw.gov.au/Policies/).

1.2 What actions the head of the public authority has taken to ensure his or her staff awareness responsibilities under section 6E(1)(b) of the PID Act have been met.

When new staff are inducted into the organisation they are informed of this Policy and Council's code of Conduct.

2 Statistical information on PIDs

	Made by public officials performing their day to day functions	Under a statutory or other legal obligation	All other PIDs
Number of public officials who made PIDs directly	Nil	Nil	Nil
Number of PIDs received	Nil	Nil	Nil
Of PIDs received, number primarily about:			
Corrupt conduct	Nil	Nil	Nil
Maladministration	Nil	Nil	Nil
Serious and substantial waste	Nil	Nil	Nil
Government information contravention	Nil	Nil	Nil
Local government pecuniary interest contravention	Nil	Nil	Nil
Number of PIDs finalised		N/A	

Carers recognition Act

Services for carers

Council provides direct services, information, support and advocacy for people who care for family members with a disability, chronic illness are frail aged through the My Aged Care, Regional Assessment Service and Commonwealth Home Support

Program. As a registered NDIS provider we deliver support coordination and information sessions for NDIS participants and their carers.

Consultation and liaison with carers

Council has a Flexible Working Arrangements policy in place that provides the opportunity for flexibility in handling work and family responsibilities. Council utilises its Consultative Committee as a consulting mechanism with employees during the development of human resources policies and offers flexible working as part of the recruitment process for all new positions.

HR Policies to support carers

Employees are encouraged to speak with their direct supervisor in the first instance regarding their personal circumstances and the requirement for flexible working arrangements.

Disability inclusion action plan

Tweed Shire Council: Disability Inclusion Action Plan (DIAP) Annual Report 2023-2024

The Tweed Shire Council has made significant strides in its commitment to fostering an inclusive and accessible community. Our second Access and Inclusion Plan for 2018–2021, mandated by the NSW Disability Inclusion Act 2014, laid the groundwork for these efforts and was formally adopted in November 2018. In July 2022, due to amendments to the Act, NSW Councils were provided additional time to develop and enhance new Disability Inclusion Action Plans (DIAPs). Consequently, the Tweed Access and Inclusion Plan 2023–2026 was adopted in December 2023 and launched in February 2024.

To ensure comprehensive public participation, the draft DIAP was released for a 28-day public exhibition from October 11 to November 8, 2023. The document was accessible in multiple formats to encourage broad community engagement. The initiative attracted 389 visits to the Your Say Tweed project page, resulted in 151 document downloads, and fostered five community conversation sessions. Additionally, we received 21 submissions and feedback from diverse channels. The final Tweed Access and Inclusion Plan 2023–2026 was adopted on December 13, 2023, thereby replacing the previous plan.

The Tweed Access and Inclusion Plan 2023–2026 outlines the Council's commitment to implementing measures that improve access and inclusion across four key focus areas: –

- 1. Developing Positive Community Attitudes and Behaviours**
- 2. Liveable and Accessible Communities**
- 3. Supporting Access to Meaningful Employment**
- 4. Improving Access to Services Through Enhanced Systems and Processes.**

Key deliverables and actions by Focus area

Focus area 1: Developing Positive Community Attitudes and Behaviours

This focus area aims to cultivate positive community attitudes and dismantle stereotypes about people with disabilities through collaboration, storytelling, and community engagement.

1.1 Collaborative engagement with diverse abilities

The Inclusive and Creative Communities (ICC) and Community Care staff successfully facilitated meetings of the Tweed Equal Access Advisory Committee (EAAC) on July 19, September 4, February 5, April 10, and June 27, 2024. The EAAC works with Council to provide advice and perspective on access and inclusion issues and to contribute to the Tweed Access and Inclusion Plan. These sessions fostered dialogues regarding people of diverse abilities, their families, carers, and supporters to address critical issues impacting their lives. To further our commitment to inclusive discourse, we supported the Tweed Disability Network (TDN) by organising in-person meetings on September 19, February 22 and May 22, 2024. These gatherings circulated 24 updates, promoting local services and engagement with projects like the Northern NSW Local Health District Women's Health Service and national research studies. The Tweed Community Care Forum also convened on February 13, March 12, April 9, May 14, and June 11, 2024, to collaborate, advocate, and exchange information amongst organisations that support people with disability and their carers.

1.3 Empowering narratives that challenge stereotypes

ICC, in partnership with Destination Communications and Customer Experience (DCCX), championed the sharing of empowering stories about local community members on social media. Notable highlights include the participation of EAAC members Kyle and Karen Sculley at the Minister's Wheelchair Accessible Transport Services Roundtable event in April 2024, and our collaboration with Cycling Without Age at the opening of the Richmond Valley section of the Northern Rivers Rail Trail (NRRT) in March 2024. Cycling Without Age is a not-for-profit charity organisation that connects community members with the outdoors by giving them free trishaw e-bike rides, piloted by volunteer cyclists. This collaboration allowed us to provide free tri-shaw rides at the NRRT opening and initiate continuous inclusive service operations, which has been a goal since the opening of the Tweed section in 2023. In August 2024, the service began operating between Burringbar and Mooball, providing a unique outdoor recreation opportunity for those who might otherwise be unable to enjoy the trail independently, thereby enriching the NRRT experience for the entire community.

1.4 Building a Diverse and Inclusive Image Library

Our commitment to media diversity is reflected in our creation of an inclusive image library, curated through photoshoots conducted by ICC and DCCX staff

at the Northern Rivers Rail Trail, Tweed Regional Museum, and Goorimahbah Place of Stories Playspace. This initiative ensures that all Council communications authentically reflect the vibrant diversity of the Tweed community.

1.8 Promoting Awareness and Recognizing Achievements

Every year, to mark the International Day of People with Disability on 3 December, ICC staff works with Tweed Disability Network members to explore ways to promote, acknowledge, recognise achievements and celebrate our diverse community. This has included various events and cultural programs in and around 3 December. With input from EAAC, activities and celebrations aim to promote awareness and recognise achievements in inclusion and diversity.

Focus Area 2: Liveable and Accessible Communities

This focus area prioritises the creation of liveable communities where accessibility is seamlessly integrated into public spaces, infrastructure, and facilities.

2.1 Conducting Comprehensive Access Audits

Parks and Active Communities (PAC) staff received Council approval to conduct a feasibility study for a new indoor sports complex featuring a 50m pool. A key focus of this initiative is ensuring inclusive access, with a priority placed on identifying and eliminating barriers. This effort underscores our dedication to making recreational facilities more inclusive and welcoming to all community members.

2.3 Enhancing Accessibility in Parks and Play Spaces

PAC staff completed and opened the Recreation Ground Park and Tweed Regional Inclusive Parklands - Stage 2 at Jack Evans Boat Harbour in March 2024. Construction projects continued at Jack Evans Boat Harbour and Ray Pascoe Park to enhance accessibility, with completion expected by August 2024. Goorimahbah - Place of Stories Inclusive Playspace which officially opened in August 2021 received national recognition as a finalist in the Community Achievement Awards 2023, highlighting our achievements in promoting inclusivity in children's playgrounds.

2.4 Enhancing Accessibility at the new Murwillumbah Visitor Information Centre.

Improvements at the Visitor Information Centre were delivered, including upgrades to widen the entrance door for wheelchair accessibility, alter the height of the reception counter, and provide adequate seating and reachable brochure racks, to enhance accessibility.

2.5 Advancing Murwillumbah Railway Station Accessibility

In collaboration with EAAC members, DCCX and PAC staff progressed concept designs for installing an access ramp and accessible toilet at Murwillumbah Railway Station. Council has installed a shipping container in the NRRT corridor at Burringbar to house tri-shaws for Cycling Without Age. The shipping container location provides seamless access to the NRRT and convenient access to accessible bathroom amenities. A power box has also been provided to allow for e-bike battery

charging. These enhancements are part of our broader commitment to creating accessible transportation hubs.

2.11 Advocacy for Enhanced Accessibility in Social and Public Spheres

Our Council actively engaged TDN and EAAC members to provide valuable feedback ahead of a Ministerial Roundtable event held on 11 April 2024. We advocated to State Government by submitting proposals to NSW Transport Social Policy concerning wheelchair accessible transport services based on event outcomes and comprehensive local surveys gathered by the TDN.

Focus Area 3: Supporting Access to Meaningful Employment

This focus area emphasises creating pathways for meaningful employment for individuals with disabilities, fostering economic independence and self-reliance.

3.2 Launching a Volunteer Placement Program

ICC staff successfully recruited a Volunteers Coordinator to develop and implement a structured volunteer placement program. This initiative, set to launch in Q4 2024, aims to provide individuals with disabilities meaningful volunteer opportunities, equipping them with valuable skills and experiences.

3.3 Review Council's Recruitment Processes

Council is reviewing its recruitment processes to develop clear guidance for position description authors. This includes auditing all position descriptions prior to advertisement to eliminate all non-essential criteria, such as requiring a driver's licence, that may create barriers for people with disabilities.

3.4 Establish Baseline Disability Data.

Council has identified a baseline, with 1.44% of staff currently identifying as having a long-term impairment. Equal Employment Opportunity (EEO) data is presently collected on a voluntary basis during onboarding. To improve our understanding and support of employees with disabilities, we are working to implement annual EEO data collection and broaden the range of disability-related questions. Additionally, we will collaborate with the EEO and Access and Inclusion committees to set appropriate targets for increasing the representation of employees with disabilities within Council.

3.5 Enhance Employment of People with Disabilities through Equal Employment Opportunity Reporting.

We have partnered with the Council for Intellectual Disabilities to strengthen our efforts in creating meaningful employment opportunities for people with diverse abilities. This collaboration will support our goals and improve our performance in employing people with disabilities, as tracked through EEO reporting.

3.6 Ensuring Accessibility in Workplace Technology

Our IT team will continually examine workplace software and hardware platforms to ensure adherence to accessibility standards. By making our technology compatible

with assistive devices, we are expanding inclusive employment opportunities and working towards our goal of increasing the representation of employees with disabilities within Council.

Focus Area 4: Improving Access to Services Through Better Systems and Processes

This focus area focuses on refining systems and processes to improve service delivery and access.

4.1 Implementing Alternative Customer Touchpoints

Council services are accessible through various touchpoints including service counters, online platforms, and telephone support. Our offices feature accessible amenities including parking, ramps, lifts, hearing loops and height accessible counters. Additionally, our customer service team is equipped to facilitate telephone enquiries through the National Relay Service. This aligns with our core Service Experience Standards, particularly the commitment to “Be Accessible” by ensuring our spaces and services accessible to all.

4.2 Maintaining Accessible Digital Platforms

The DXXC Digital Solutions team aim to make our online customer services and digital platforms accessible to everyone, by following the W3C’s Web Content Accessibility Guidelines and building awareness with staff for consistent and inclusive service delivery. This commitment to accessibility is a key part of our Service Experience Standards, emphasising the importance of making our spaces, services and documents accessible, and our information available in plain language.

4.3 Delivering Accessible Webforms for online Council Services.

A dedicated project is currently underway to replace all PDF forms on Council’s website with accessible webforms, with an expected completion date of October 2024. The outcomes include a much-improved customer experience, greater accessibility, and the ability for customers to submit requests at any time on any device.

4.4 Inclusive Features in Electronic Marketing Initiatives

The DXXC Digital Solutions team uses our corporate email marketing platform, Vision6, for newsletters, alerts, community news and other bulk email marketing campaigns. The Vision6 platform includes a range of accessibility features that support staff creating engaging content while ensuring the emails are fully accessible. It should be noted that there are other bulk email solutions in use outside of the DCCX unit's control that may not confirm to accessibility standards, for example Rates Notices that are sent by an external vendor.

4.9 Update Council's current plans, policies or protocols to establish access and inclusion requirements.

ICC staff initiated a project focussing on assistance animals in Council-managed places. This endeavour begins with policy research and stakeholder engagement to align with current access and inclusion requirements and ensuring all aspects of Council operations accommodate diverse needs.

Conclusion

The implementation of the Tweed Access and Inclusion Plan 2023–2026 reflects a comprehensive effort to cultivating an inclusive community. We have achieved substantial progress in public engagement, community support, infrastructure improvements, and accessibility advancements. As we move forward, the Tweed Shire Council remains committed to empowering individuals with disabilities, advocating for inclusivity, and promoting a more accessible environment through ongoing collaboration, innovative projects, and strategic partnerships.

Fisheries Management Act

Tweed Shire Council is not identified in any recovery or threat abatement plan under the Act as responsible for implementation of measures included in the plan.

Council has an ongoing role in implementation of actions from the NSW Fisheries Management Act 1994 Threat abatement plan – Removal of large woody debris from NSW rivers and streams.

Council is proactive in revegetation of river banks throughout the Tweed Shire with native riparian species. Council also undertakes erosion control projects that incorporate large woody debris.

Crown Reserves Improvement Fund

The Crown Reserves Improvement Fund Program (CRIFP) supports Crown land managers (CLMs) by providing funding for repairs and maintenance projects, pest and weed control, new recreational infrastructure or environmental initiatives.

Council was did not receive any funding under this program for the 2023–24 financial year.

Section 4:

Financial Statements



Tweed Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

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Overview

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

Civic and Cultural Centre
10-14 Tumbulgum Road
Murwillumbah NSW 2484

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

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

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

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

If you are using a screen reader to view this section of the document please use this link to reach an online version of our financial statements: [Tweed Shire Council financial statements 2023/2024](#)

Tweed Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

Statement by Councillors and Management

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

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

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

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

- present fairly 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.

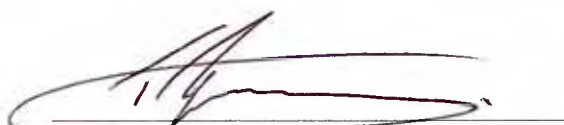
Signed in accordance with a resolution of Council made on 24 October 2024.



Chris Cherry
Mayor
24 October 2024



Meredith Dennis
Deputy Mayor
24 October 2024



Troy Green
General Manager
24 October 2024



Michael Chorlton
Responsible Accounting Officer
24 October 2024

Tweed Shire Council

Income Statement

for the year ended 30 June 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Actual 2023
Income from continuing operations				
133,662	Rates and annual charges	B2-1	136,868	129,386
55,584	User charges and fees	B2-2	63,561	57,702
2,232	Other revenues	B2-3	3,835	2,678
19,341	Grants and contributions provided for operating purposes	B2-4	23,812	66,302
6,750	Grants and contributions provided for capital purposes	B2-4	120,066	48,991
6,506	Interest and investment income	B2-5	23,151	12,612
–	Other income	B2-6	2,560	1,129
224,075	Total income from continuing operations		373,853	318,800
Expenses from continuing operations				
61,652	Employee benefits and on-costs	B3-1	69,178	63,514
71,376	Materials and services	B3-2	84,463	105,581
7,574	Borrowing costs	B3-3	7,869	8,712
48,648	Depreciation, amortisation and impairment of non-financial assets	B3-4	61,054	58,793
6,066	Other expenses	B3-5	6,265	5,932
–	Net loss from the disposal of assets	B4-1	7,734	6,930
195,316	Total expenses from continuing operations		236,563	249,462
28,759	Operating result from continuing operations		137,290	69,338
28,759	Net operating result for the year attributable to Council		137,290	69,338
22,010	Net operating result for the year before grants and contributions provided for capital purposes		17,224	20,347

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

Tweed Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2024

\$ '000	Notes	2024	2023
Net operating result for the year – from Income Statement		137,290	69,338
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	134,919	205,791
Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment	C1-7	(539)	8,062
Other comprehensive income – joint ventures and associates		–	1
Total items which will not be reclassified subsequently to the operating result		134,380	213,854
Total other comprehensive income for the year		134,380	213,854
Total comprehensive income for the year attributable to Council		271,670	283,192

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

Tweed Shire Council

Statement of Financial Position

as at 30 June 2024

\$ '000	Notes	2024	2023
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	58,713	54,787
Investments	C1-2	352,519	275,444
Receivables	C1-4	23,190	18,391
Inventories	C1-5	1,046	961
Contract assets and contract cost assets	C1-6	5,692	6,122
Other	C1-9	706	604
Total current assets		441,866	356,309
Non-current assets			
Investments	C1-2	115,505	141,217
Receivables	C1-4	383	430
Inventories	C1-5	16,427	9,830
Infrastructure, property, plant and equipment (IPPE)	C1-7	3,584,107	3,378,713
Intangible assets	C1-8	626	1,031
Right of use assets	C2-1	162	258
Investments accounted for using the equity method	D2-1	1,438	1,566
Total non-current assets		3,718,648	3,533,045
Total assets		4,160,514	3,889,354
LIABILITIES			
Current liabilities			
Payables	C3-1	24,877	27,992
Contract liabilities	C3-2	11,778	10,604
Lease liabilities	C2-1	6	71
Borrowings	C3-3	7,834	7,708
Employee benefit provisions	C3-4	21,516	20,586
Provisions	C3-5	48	192
Total current liabilities		66,059	67,153
Non-current liabilities			
Payables	C3-1	113	681
Lease liabilities	C2-1	168	204
Borrowings	C3-3	108,184	107,742
Employee benefit provisions	C3-4	1,681	1,751
Provisions	C3-5	7,897	7,081
Total non-current liabilities		118,043	117,459
Total liabilities		184,102	184,612
Net assets		3,976,412	3,704,742
EQUITY			
Accumulated surplus	C4-1	1,797,607	1,660,317
IPPE revaluation reserve	C4-1	2,178,805	2,044,425
Council equity interest		3,976,412	3,704,742
Total equity		3,976,412	3,704,742

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

Tweed Shire Council

Statement of Changes in Equity

for the year ended 30 June 2024

\$ '000	Notes	2024		2023		
		Accumulated surplus	IPPE revaluation reserve	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		1,660,317	2,044,425	1,590,978	1,830,572	3,421,550
Net operating result for the year		137,290	-	69,338	-	69,338
Net operating result for the period		137,290	-	69,338	-	69,338
Other comprehensive income						
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	-	134,919	-	205,791	205,791
- Impairment (loss) reversal relating to IPP&E	C1-7	-	(539)	-	8,062	8,062
Joint ventures and associates		-	-	1	-	1
Other comprehensive income		-	134,380	1	213,853	213,854
Total comprehensive income		137,290	134,380	69,339	213,853	283,192
Closing balance at 30 June		1,797,607	2,178,805	1,660,317	2,044,425	3,704,742

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

Tweed Shire Council

Statement of Cash Flows

for the year ended 30 June 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Actual 2023
Cash flows from operating activities				
<i>Receipts:</i>				
133,666	Rates and annual charges		136,045	130,515
55,673	User charges and fees		66,495	58,758
6,563	Interest received		19,033	9,905
26,161	Grants and contributions		132,238	104,727
–	Bonds, deposits and retentions received		152	–
2,211	Other		4,485	7,287
<i>Payments:</i>				
(59,929)	Payments to employees		(69,307)	(64,580)
(77,322)	Payments for materials and services		(90,081)	(114,670)
(7,590)	Borrowing costs		(7,687)	(8,089)
(100)	Bonds, deposits and retentions refunded		–	(108)
–	Other		(1)	–
79,333	Net cash flows from operating activities	G1-1	191,372	123,745
Cash flows from investing activities				
<i>Receipts:</i>				
6,777	Sale of investments		272,019	242,210
1,595	Proceeds from sale of IPPE		1,344	997
–	Deferred debtors receipts		68	68
<i>Payments:</i>				
–	Purchase of investments		(235,917)	(243,530)
–	Acquisition of term deposits		(86,282)	(8,032)
(84,551)	Payments for IPPE		(132,514)	(83,018)
–	Purchase of real estate assets		(6,597)	(3,056)
–	Purchase of intangible assets		(6)	(96)
–	Deferred debtors and advances made		(55)	(47)
(76,179)	Net cash flows from investing activities		(187,940)	(94,504)
Cash flows from financing activities				
<i>Receipts:</i>				
2,276	Proceeds from borrowings		8,276	2,276
<i>Payments:</i>				
(7,942)	Repayment of borrowings		(7,708)	(7,660)
–	Principal component of lease payments		(74)	(75)
(5,666)	Net cash flows from financing activities		494	(5,459)
(2,512)	Net change in cash and cash equivalents		3,926	23,782
18,374	Cash and cash equivalents at beginning of year		54,787	31,005
15,862	Cash and cash equivalents at end of year	C1-1	58,713	54,787
184,720	plus: Investments on hand at end of year	C1-2	468,024	416,661
200,582	Total cash, cash equivalents and investments		526,737	471,448

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

Tweed Shire Council

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 24 October 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 material accounting policy information related to these financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (NSW)*, Local Government (General) Regulation 2021 (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not-for-profit entity.

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

Historical cost convention

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

Significant accounting estimates and judgements

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

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on 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) economic life of infrastructure, property, plant and equipment - refer Note C1-7
- (ii) fair values of infrastructure, property, plant and equipment – refer Note C1-7
- (iii) tip remediation provisions – refer Note C3-5
- (iv) employee benefit provisions – refer Note C3-4.

Significant judgements in applying the Council's accounting policies

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

A1-1 Basis of preparation (continued)

Monies and other assets received by Council

The Consolidated Fund

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

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

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

- General Purpose Operations
- Water Supply
- Sewerage Service
- Tweed Holiday Parks

Volunteer services

Council utilises volunteers for customer service functions at art galleries and museums. As volunteers do not undergo a selection or performance appraisal process, and each volunteer would have differing levels of skills and abilities, the value of their services cannot be measured reliably. Whilst volunteers provide a valuable service, there is no evidence that had those services not been donated, that Council would have purchased those services to a full or partial extent.

New accounting standards and interpretations issued but not yet effective

Council's assessment on the impact of upcoming new standards and interpretations (pronouncements) published by the Australian Accounting Standards Board that are likely to have an effect on Council's future financial statements, financial performance, financial position and cash flows are set out below:

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

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

New accounting standards adopted during the year

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

The following new standard is effective for the first time at 30 June 2024:

- AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates

The most significant change introduced by this standard is to remove the requirement to disclose significant accounting policies and instead require disclosure of material accounting policy information.

“Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements.”

In applying the new requirements, Council has after taking into account the various specific facts and circumstances applied professional judgement to ensure it discloses only material accounting policies as opposed to significant accounting policies throughout these financial statements.

B Financial Performance

B1 Functions or activities

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

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

\$ '000	Income		Expenses		Operating result		Grants and contributions ¹		Carrying amount of assets	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Functions or activities										
Environment management	2,011	2,929	4,536	4,187	(2,525)	(1,258)	1,852	2,651	44,348	41,311
Environment impact	33,824	33,685	24,702	23,135	9,122	10,550	2,712	3,255	30,366	27,557
Water supply and Wastewater services	94,412	82,230	62,439	62,952	31,973	19,278	8,199	8,191	1,450,207	1,388,888
Road and Active Transport network	23,052	38,953	44,106	66,615	(21,054)	(27,662)	21,531	38,791	1,343,756	1,212,434
Safe places	6,679	7,305	12,346	11,966	(5,667)	(4,661)	1,848	2,250	1,037	1,027
Natural disasters and climate change mitigation	80,695	37,149	9,433	9,408	71,262	27,741	79,540	37,077	266,457	255,674
Caring community	3,449	4,344	5,436	4,777	(1,987)	(433)	1,820	2,889	50,425	49,666
Healthy Active community	12,453	11,096	22,129	21,361	(9,676)	(10,265)	6,933	6,592	305,900	310,990
Vibrant community	14,327	12,757	18,507	17,736	(4,180)	(4,979)	1,504	1,295	154,970	155,121
Sustainable local economy	54	360	444	396	(390)	(36)	2	232	106,280	78,985
Future planning	93,010	87,147	11,213	7,771	81,797	79,376	8,947	12,031	309,574	267,626
Other	–	–	–	–	–	–	–	–	–	(8)
Engagement for a better tomorrow	71	41	8,806	8,720	(8,735)	(8,679)	25	–	–	31
Support services	9,816	804	12,466	10,438	(2,650)	(9,634)	8,965	39	97,194	100,044
Total functions and activities	373,853	318,800	236,563	249,462	137,290	69,338	143,878	115,293	4,160,514	3,889,346

(1) Grants and contributions are included in Income and are part of the Operating result.

B1-2 Components of functions or activities

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

Environment management

Biodiversity, Bushland, Coastal, Pest animal and Waterways management.

Environment impact

Environmental sustainability, Sustainable agriculture, Resource recovery and Waste disposal.

Water supply and Wastewater services

Water supply, Wastewater services and Tweed Laboratory services.

Road and Active Transport network

Roads and traffic, Footpaths & bike paths

Safe places

Animal management, Building certification, Compliance, Development assessment, Development engineering and subdivision assessment, Environmental health.

Natural disasters and climate change mitigation

Floodplain, Local emergency and Stormwater management,

Caring community

Cemeteries, Community care, Community development

Healthy Active community

Aquatic centres, Parks and gardens, Sporting fields, Lifeguard services, Public toilets.

Vibrant community

Art gallery, Auditoria, Holiday parks, Libraries, Museums, Rail trail, Tourism, Events

Sustainable local economy

Business enterprise, Business support, Employment lands.

Future planning

Financial services, Strategic land use planning

Engagement for a better tomorrow

Communications and engagement, Councillor and Civic business, Contact centre and Customer experience.

Support services

Construction, Work health and safety, Procurement services, Design services, Information technology, Property and legal services, Governance, Internal audit, Human resources, Plant and materials.

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2024	2023
Ordinary rates		
Residential	62,171	58,573
Farmland	3,326	3,150
Business	6,287	5,966
Less: pensioner rebates (mandatory)	(1,666)	(1,657)
Rates levied to ratepayers	70,118	66,032
Pensioner rate subsidies received	911	933
Total ordinary rates	71,029	66,965
Special rates		
Koala Beach	97	91
Cobaki Lakes	668	628
Kings Forest	1,339	1,179
Total special rates	2,104	1,898
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	18,635	17,705
Water supply services	7,630	7,414
Sewerage services	34,575	32,680
Waste management services (non-domestic)	3,624	3,433
Less: pensioner rebates (mandatory)	(1,609)	(1,599)
Annual charges levied	62,855	59,633
Pensioner annual charges subsidies received:		
– Water	353	358
– Sewerage	340	347
– Domestic waste management	187	185
Total annual charges	63,735	60,523
Total rates and annual charges	136,868	129,386

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

Material accounting policy information

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

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area that are not subsidised by the NSW Government.

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

B2-2 User charges and fees

\$ '000	Timing	2024	2023
Specific user charges (per s502 - specific 'actual use' charges)			
Domestic waste management services	2	935	861
Water supply services	2	26,541	23,636
Sewerage services	2	3,695	3,293
Waste management services (non-domestic)	2	6,477	6,045
Total specific user charges		37,648	33,835
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s608)			
Private works – section 67	2	46	159
Section 603 certificates	2	239	188
Town planning	2	1,305	1,391
Animal control	2	157	120
Health approvals	2	841	792
Building	2	1,330	1,316
Total fees and charges – statutory/regulatory		3,918	3,966
(ii) Fees and charges – other (incl. general user charges (per s608))			
Aerodrome	2	55	55
Caravan parks	2	13,813	12,791
Cemeteries	2	1,227	1,103
Leaseback fees – Council vehicles	2	373	397
Library and art gallery	2	442	486
Parking fees	2	7	8
Heavy vehicle load weights income	2	920	778
Water connection fees	2	436	345
Beach vehicles	2	18	17
Parks and gardens	2	153	122
Pools	2	2,264	2,189
Sewer/drainage	2	933	496
Other	2	514	258
Sportsgrounds	2	117	122
Tweed laboratory	2	723	734
Total fees and charges – other		21,995	19,901
Total other user charges and fees		25,913	23,867
Total user charges and fees		63,561	57,702
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)		63,561	57,702
Total user charges and fees		63,561	57,702

Material accounting policy information

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

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

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

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

B2-3 Other revenues

\$ '000	Timing	2024	2023
Fines – parking	2	145	291
Fines – other	2	151	143
Legal fees recovery – rates and charges (extra charges)	2	21	52
Legal fees recovery – other	2	142	234
Diesel rebate	2	248	180
Short-term rent and facilities hire	2	771	879
Insurance claims recoveries	2	1,628	238
Other	2	729	661
Total other revenue		3,835	2,678

Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	–	–
Other revenue recognised at a point in time (2)	3,835	2,678
Total other revenue		3,835

Material accounting policy information for other revenue

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

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

Fines are recognised as revenue when the payment is received.

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

B2-4 Grants and contributions

\$ '000	Timing	Operating 2024	Operating 2023	Capital 2024	Capital 2023
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	2	372	2,148	–	–
Financial assistance – local roads component	2	96	921	–	–
Payment in advance - future year allocation					
Financial assistance – general component	2	8,048	9,133	–	–
Financial assistance – local roads component	2	3,222	3,665	–	–
Amount recognised as income during current year		11,738	15,867	–	–
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Water supplies	2	23	–	–	148
Sewerage services	2	–	–	–	205
Bushfire and emergency services	2	402	234	–	696
Community centres	1	–	–	–	800
Library	2	340	343	–	195
Art gallery	2	110	100	–	–
Community service	2	355	863	–	–
Cycleways/walkways	1	–	200	672	10,356
Street lighting	2	163	159	–	–
Environment (incl. coastal/estuary management)	1/2	1,723	1,479	292	1,625
Museums	2	352	90	–	–
Positions funded by other govt. dept	2	139	44	–	–
Transport (other roads and bridges funding)	1/2	3,652	36,589	88,375	6,209
Other specific grants	1/2	2,403	3,829	8,338	965
Recreation and culture	1	–	1,936	–	2,793
Transport for NSW contributions (regional roads, block grant)	2	2,412	2,364	152	152
Roads	1	–	2,205	–	5,794
Total special purpose grants and non-developer contributions – cash		12,074	50,435	97,829	29,938
Non-cash contributions					
Recreation and culture	2	–	–	1,509	–
Sewerage (excl. section 64 contributions)	2	–	–	2,479	1,711
Water supplies (excl. section 64 contributions)	2	–	–	1,044	567
Art gallery	2	–	–	–	456
Dedications (other than by s7.11) – land	2	–	–	–	33
Dedications (other than by s7.11) – drainage	2	–	–	–	176
Dedications (other than by s7.11) – land under roads	2	–	–	–	39
Dedications (other than by s7.11) – roads	2	–	–	6,142	5,184
Total other contributions – non-cash		–	–	11,174	8,166
Total special purpose grants and non-developer contributions (tied)		12,074	50,435	109,003	38,104
Total grants and non-developer contributions		23,812	66,302	109,003	38,104
Comprising:					
– Commonwealth funding		14,786	18,528	9,498	4,264
– State funding		8,950	45,584	99,505	24,800
– Other funding		76	2,190	–	9,040
		23,812	66,302	109,003	38,104

B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Notes	Timing	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Developer contributions:						
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
G4						
Cash contributions						
S 7.11 – contributions towards amenities/services		2	–	–	6,776	6,100
S 64 – water supply contributions		2	–	–	2,426	2,561
S 64 – sewerage service contributions		2	–	–	1,861	2,226
Total developer contributions – cash			–	–	11,063	10,887
Total developer contributions			–	–	11,063	10,887
Total grants and contributions			23,812	66,302	120,066	48,991
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)			–	4,341	–	28,785
Grants and contributions recognised at a point in time (2)			23,812	61,961	120,066	20,206
Total grants and contributions			23,812	66,302	120,066	48,991

Unspent grants and contributions

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

\$ '000	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Grants				
Unspent funds at 1 July	22,386	6,988	5,264	4,202
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	35,682	17,026	6,795	3,974
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(16,287)	(1,628)	(1,895)	(2,912)
Unspent funds at 30 June	41,781	22,386	10,164	5,264
Contributions				
Unspent funds at 1 July	–	–	62,727	57,233
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	–	–	11,270	7,080
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	–	–	(12,797)	(1,586)
Unspent contributions at 30 June	–	–	61,200	62,727

B2-4 Grants and contributions (continued)

Material accounting policy information

Grants and contributions – enforceable agreement with sufficiently specific performance obligations

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

The performance obligations vary according to the agreement but include meeting planning and construction milestones for most projects. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

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

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

Capital grants

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

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

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

Developer contributions

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

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

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

Other grants and contributions

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

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

B2-5 Interest and investment income

\$ '000	2024	2023
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	664	401
– Cash and investments	22,485	12,209
– Deferred debtors	2	2
Total interest and investment income (losses)	23,151	12,612
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	394	220
General Council cash and investments	8,202	4,715
Restricted investments/funds – external:		
Developer contributions		
– Section 7.11	2,625	1,325
Water fund operations	3,433	1,759
Sewerage fund operations	7,133	3,450
Domestic waste management operations	1,125	397
Restricted investments/funds – internal:		
Internally restricted assets	239	746
Total interest and investment income	23,151	12,612

B2-6 Other income

\$ '000	Notes	2024	2023
Fair value increment on investments through profit and loss			
Fair value increment on investments through profit and loss		1,146	356
Total fair value increment on investments through profit and loss		1,146	356
Property rental income			
Rental Income		1,542	511
Total rental income	C2-2	1,542	511
Net share of interests in joint ventures and associates using the equity method			
Joint ventures	D2-1	(128)	262
Total other income		2,560	1,129

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2024	2023
Salaries and wages	53,769	50,819
Travel expenses	94	87
Employee leave entitlements (ELE)	11,260	9,628
Superannuation	7,145	6,433
Workers' compensation insurance	2,592	1,895
Fringe benefit tax (FBT)	203	177
Payroll tax	1,331	1,162
Training costs (other than salaries and wages)	470	551
Other	290	261
Total employee costs	77,154	71,013
Less: capitalised costs	(7,976)	(7,499)
Total employee costs expensed	69,178	63,514

Material accounting policy information

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

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, i.e. as an expense when it becomes payable – refer to Note E3-1 for more information.

B3-2 Materials and services

\$ '000	Notes	2024	2023
Raw materials and consumables		72,868	92,868
Audit Fees	F2-1	162	149
Councillor and Mayoral fees and associated expenses	F1-2	341	269
Electricity		4,300	5,096
Insurance		2,791	2,585
Street lighting		774	846
Telephone and communications		421	445
Legal expenses: planning and development		2,184	2,614
Legal expenses: other		115	211
Expenses from leases of low value assets		507	498
Total materials and services		84,463	105,581

B3-3 Borrowing costs

(i) Interest bearing liability costs

Interest on leases	1	6
Interest on overdraft	–	1
Interest on loans	7,689	8,056
Total interest bearing liability costs	7,690	8,063

(ii) Other borrowing costs

Amortisation of discounts and premiums:			
- Remediation liabilities	C3-5	179	649
Total other borrowing costs		179	649

Total borrowing costs expensed	7,869	8,712
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Material accounting policy information

Borrowing costs incurred for the construction of any qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed as incurred.

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

\$ '000	Notes	2024	2023
Depreciation and amortisation			
Plant and equipment		2,513	3,064
Office equipment		272	215
Furniture and fittings		135	149
Infrastructure:	C1-7		
– Buildings		3,980	3,158
– Other structures		10	9
– Roads		15,415	16,249
– Bridges		1,965	2,517
– Footpaths		1,215	875
– Stormwater drainage		3,269	3,017
– Water supply network		12,284	11,381
– Sewerage network		15,648	14,537
– Swimming pools		505	217
– Other open space/recreational assets		1,865	1,815
– Other infrastructure		568	564
Right of use assets	C2-1	32	73
Other assets:			
– Service Concession Asset (Organics Facility)		517	177
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C3-5,C1-7	322	341
– Quarry assets	C3-5,C1-7	136	39
Intangible assets	C1-8	403	396
Total depreciation and amortisation costs		61,054	58,793
Impairment / (reversal of impairment)			
Infrastructure:	C1-7		
– Buildings		539	(2,455)
– Roads		–	(3,392)
– Bridges		–	(868)
– Footpaths		–	(36)
– Bulk earthworks (non-depreciable)		–	(715)
– Swimming pools		–	(596)
Total gross IPPE impairment / (reversal of impairment)		539	(8,062)
Amounts taken through revaluation reserve	C1-7	(539)	8,062
Total IPPE impairment charged to Income Statement		–	–
Total depreciation, amortisation and impairment for non-financial assets		61,054	58,793

Material accounting policy information

Depreciation and amortisation

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

Impairment of non-financial assets

Council assets held at fair value that are not held primarily for their ability to generate net cash flow and that are deemed to be specialised are assessed on an annual basis to ensure that the carrying amount is not materially different from fair value. During this assessment, or if events or changes in circumstances indicate that they may be impaired, an impairment loss is captured.

An impairment loss is reversed to ensure the asset carrying amount is reflective of its fair value after asset remediation has occurred.

This impairment assessment process is also applied to intangible assets not yet available for use.

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

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

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

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

B3-5 Other expenses

\$ '000	2024	2023
Other		
Contributions/levies to other levels of government		
– Emergency services levy (includes FRNSW, SES, and RFS levies)	1,545	1,188
– Waste levy	989	1,123
– Department of Lands levy – holiday parks	644	621
Contributions to Richmond Tweed Regional Library	2,878	2,820
Donations, contributions and assistance to other organisations (Section 356)	209	180
Total other expenses	6,265	5,932

B4 Gains or losses

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

\$ '000	Notes	2024	2023
Gain (or loss) on disposal of property (excl. investment property)			
Proceeds from disposal – property		–	111
Less: carrying amount of property assets sold/written off		(95)	(704)
Gain (or loss) on disposal		(95)	(593)
Gain (or loss) on disposal of plant and equipment	C1-7		
Proceeds from disposal – plant and equipment		1,344	886
Less: carrying amount of plant and equipment assets sold/written off		(1,544)	(773)
Gain (or loss) on disposal		(200)	113
Gain (or loss) on disposal of infrastructure	C1-7		
Less: carrying amount of infrastructure assets sold/written off		(7,439)	(6,450)
Gain (or loss) on disposal		(7,439)	(6,450)
Gain (or loss) on disposal of investments	C1-2		
Proceeds from disposal/redemptions/maturities – investments		272,019	242,209
Less: carrying amount of investments sold/redeemed/matured		(272,019)	(242,209)
Gain (or loss) on disposal		–	–
Net gain (or loss) from disposal of assets		(7,734)	(6,930)

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 20 June 2023 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	2024 Budget	2024 Actual	2024 ----- Variance -----	
Revenues				
Rates and annual charges	133,662	136,868	3,206	2% F
User charges and fees	55,584	63,561	7,977	14% F
Predominantly due to higher than budgeted non residential water usage.				
Other revenues	2,232	3,835	1,603	72% F
Insurance claims/recoveries from the February 2022 flood natural disaster were higher than anticipated.				
Operating grants and contributions	19,341	23,812	4,471	23% F
Several unbudgeted grants have been received to contribute towards repairs of flood damaged roads through the Disaster Recovery Funding arrangements (DRFA) grant funds.				
Capital grants and contributions	6,750	120,066	113,316	1,679% F
Unbudgeted grants were received for assets impaired by floods under the Community Assets Program. Funding was also received under the Infrastructure Betterment Fund for the new Murwillumbah Works Depot.				
Interest and investment revenue	6,506	23,151	16,645	256% F
Grant funds received for the February 2022 floods boosted the cash balance. Higher returns on investments were received following the RBA's target cash rate increase from 4.10% at June 2023 to 4.35% at June 2024.				
Other income	–	2,560	2,560	∞ F
A higher investment balance led to an increased fair value increment on investments not included in the budget.				
Expenses				
Employee benefits and on-costs	61,652	69,178	(7,526)	(12)% U
An estimated 3% Award salary increase was budgeted for with the actual being 4.5%. The increase was announced in Jun23, after 23/24 budgets were finalised. Workcover premiums increased accordingly.				
Materials and services	71,376	84,463	(13,087)	(18)% U
Expenditure on materials and services was higher than budget primarily due to the level of flood recovery expenditure required.				
Borrowing costs	7,574	7,869	(295)	(4)% U
Depreciation, amortisation and impairment of non-financial assets	48,648	61,054	(12,406)	(26)% U
The budget for depreciation is under review given recent revaluations and indexations.				
Other expenses	6,066	6,265	(199)	(3)% U

B5-1 Material budget variations (continued)

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
Net losses from disposal of assets	–	7,734	(7,734)	∞ U
This mainly includes the written down value of assets replaced for which a budget was not provided.				
Statement of cash flows				
Cash flows from operating activities	79,333	191,372	112,039	141% F
Predominantly due to the level of unbudgeted flood related repair grants received.				
Cash flows from investing activities	(76,179)	(187,940)	(111,761)	147% U
Largely driven by flood related renewals and replacements of infrastructure, property, plant and equipment.				
Cash flows from financing activities	(5,666)	494	6,160	(109)% F
Due to loan borrowings of \$4m for the Tweed Pound relocation and \$2m towards SES fleet and equipment for flood emergencies.				

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2024	2023
Cash assets		
Cash on hand and at bank	12,122	17,419
Deposits at call	46,591	37,368
Total cash and cash equivalents	58,713	54,787

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	58,713	54,787
Balance as per the Statement of Cash Flows	58,713	54,787

C1-2 Financial investments

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Debt securities at amortised cost				
Long term deposits	344,515	47,569	267,901	37,901
Total	344,515	47,569	267,901	37,901
Equity securities at fair value through profit and loss				
NCD's, FRN's (with maturities > 3 months)	8,004	67,936	7,543	103,316
Total	8,004	67,936	7,543	103,316
Total financial investments	352,519	115,505	275,444	141,217
Total cash assets, cash equivalents and investments	411,232	115,505	330,231	141,217

Material accounting policy information

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

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

Financial assets

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

Classification

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

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

Financial assets are not reclassified subsequent to their initial recognition.

Amortised cost

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

C1-2 Financial investments (continued)

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

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

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at fair value in the Income Statement.

Net gains or losses, including any interest or dividend income, are recognised in the Income Statement.

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

\$ '000	2024	2023
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	526,737	471,448
Less: Externally restricted cash, cash equivalents and investments	(380,175)	(328,281)
Cash, cash equivalents and investments not subject to external restrictions	146,562	143,167
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Other – security deposits	4,314	4,605
Specific purpose unexpended grants – general fund	51,945	27,650
Total External restrictions – included in liabilities	56,259	32,255
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	67,967	62,733
Water fund	5,005	4,181
Water supplies – asset replacement	72,673	72,168
Sewer fund	5,176	4,175
Sewerage services – Banora Point laboratory	2,294	1,901
Sewerage services – asset replacement	139,386	121,489
Domestic waste management	31,107	29,061
Special rate – Koala Beach	308	318
Total External restrictions – other	323,916	296,026
Total external restrictions	380,175	328,281

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.

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

\$ '000	2024	2023
(b) Internal allocations		
Cash, cash equivalents and investments not subject to external restrictions	146,562	143,167
Less: Internally restricted cash, cash equivalents and investments	<u>(145,236)</u>	<u>(141,424)</u>
Unrestricted and unallocated cash, cash equivalents and investments	1,326	1,743
Internal allocations		
At 30 June, Council has internally allocated funds to the following:		
Tweed Holiday Parks	24,311	22,070
Employees leave entitlement	11,200	11,513
Carry over works	19,692	21,726
Unexpended loans	9,907	2,881
Asset management reserve – infrastructure	21,785	17,967
Community facilities asset management	5,990	6,405
Software and equipment – asset management	3,313	4,039
Access funding	190	152
Art gallery construction	358	318
Beach vehicle licence income	160	161
Catchment water quality	552	564
Insurance	360	500
Land development	693	619
Museum donations	22	16
Non-DWM management	21,108	26,386
Plant operations	11,210	12,091
Revolving energy fund	163	254
Road land sale	132	132
7 year plan	5,841	4,901
Voluntary Planning Agreements	<u>8,249</u>	<u>8,729</u>
Total internal allocations	145,236	141,424

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

C1-4 Receivables

\$ '000	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
Rates and annual charges	6,127	–	5,824	–
Interest and extra charges	1,017	–	827	–
User charges and fees	6,118	–	5,750	–
Accrued revenues				
– Interest on investments	8,166	–	4,238	–
Deferred debtors	9	54	9	59
Government grants and subsidies	221	–	221	–
Loans to sporting clubs	29	329	29	371
Net GST receivable	1,602	–	1,592	–
Total	23,289	383	18,490	430
Less: provision for impairment				
Doubtful debts	(99)	–	(99)	–
Total provision for impairment – receivables	(99)	–	(99)	–
Total net receivables	23,190	383	18,391	430
Externally restricted receivables				
Water supply				
– Rates and availability charges	3,552	–	2,967	–
– Other	1,776	–	352	–
Sewerage services				
– Rates and availability charges	2,784	–	1,755	–
– Other	2,408	–	1,602	–
Domestic waste management	941	–	792	–
Total external restrictions	11,461	–	7,468	–
Unrestricted receivables	11,729	383	10,923	430
Total net receivables	23,190	383	18,391	430

Material accounting policy information

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

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

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

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

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

C1-4 Receivables (continued)

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

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

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

Council writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery.

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

Rates and annual charges outstanding are secured against the property.

C1-5 Inventories

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
(i) Inventories				
Real estate for resale	–	16,427	–	9,830
Stores and materials	1,046	–	961	–
Total inventories	1,046	16,427	961	9,830

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
(a) Details for real estate development				
Industrial/commercial	–	16,427	–	9,830
Represented by:				
Transfers from operational land	–	4,020	–	4,020
Development costs	–	12,407	–	5,810
Total costs	–	16,427	–	9,830
Total real estate for resale	–	16,427	–	9,830
Movements:				
Real estate assets at beginning of the year	–	9,830	–	2,839
– Purchases and other costs	–	6,597	–	6,991
Total real estate for resale	–	16,427	–	9,830

C1-5 Inventories (continued)

Material accounting policy information

Raw materials and stores, work in progress and finished goods

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

Land held for resale

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

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

C1-6 Contract assets and Contract cost assets

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Contract assets	5,692	–	6,122	–
Total contract assets and contract cost assets	5,692	–	6,122	–
Contract assets				
Work relating to infrastructure grants	5,692	–	6,122	–
Total contract assets	5,692	–	6,122	–

C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2023					Asset movements during the reporting period					At 30 June 2024			
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ⁽¹⁾	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss (recognised in equity)	WIP transfers	Adjustments and transfers	Revaluation and increment / (decrement)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
Capital work in progress	78,079	–	78,079	81,391	24,429	–	–	–	(56,804)	(1,028)	–	126,067	–	126,067
Plant and equipment	44,515	(19,638)	24,877	4,992	1,416	(1,329)	(2,513)	–	23	1,278	–	46,848	(18,104)	28,744
Office equipment	1,903	(990)	913	–	–	–	(272)	–	–	19	–	1,621	(961)	660
Furniture and fittings	3,323	(2,717)	606	–	83	(17)	(135)	–	35	(310)	–	819	(557)	262
Land:														
– Operational land	462,444	–	462,444	–	1,319	–	–	–	–	–	–	463,763	–	463,763
– Community land	81,525	–	81,525	–	–	–	–	–	–	(2)	–	81,523	–	81,523
– Crown land	83,720	–	83,720	–	–	–	–	–	–	–	–	83,720	–	83,720
– Land under roads (pre 1/7/08)	70,692	–	70,692	–	–	(4)	–	–	–	–	–	70,688	–	70,688
– Land under roads (post 30/6/08)	1,885	–	1,885	–	73	–	–	–	–	(38)	–	1,920	–	1,920
Infrastructure:														
– Buildings	254,570	(89,119)	165,451	4,681	–	(53)	(3,980)	(539)	839	(2,368)	4,807	273,967	(105,129)	168,838
– Other structures	720	(415)	305	–	8	–	(10)	–	–	–	–	728	(425)	303
– Roads	899,780	(182,249)	717,531	5,280	1,062	(2,056)	(15,415)	–	36,921	(2,235)	38,294	987,640	(208,258)	779,382
– Bridges	239,258	(37,900)	201,358	898	–	(1,273)	(1,965)	–	9,002	(884)	11,185	260,339	(42,018)	218,321
– Footpaths	54,122	(24,845)	29,277	210	510	(18)	(1,215)	–	6,002	–	1,877	64,110	(27,467)	36,643
– Bulk earthworks (non-depreciable)	194,998	(17)	194,981	–	258	(42)	–	–	–	–	10,551	205,748	–	205,748
– Stormwater drainage	300,175	(112,702)	187,473	2,550	–	–	(3,269)	–	77	(77)	10,085	319,072	(122,233)	196,839
– Water supply network	792,327	(282,562)	509,765	1,268	1,612	(414)	(12,284)	–	1,438	–	24,907	833,450	(307,158)	526,292
– Sewerage network	841,901	(347,362)	494,539	2,547	2,699	(275)	(15,648)	–	1,959	–	23,513	889,910	(380,576)	509,334
– Swimming pools	12,351	(4,355)	7,996	–	–	–	(505)	–	–	423	259	12,781	(4,608)	8,173
– Other open space/recreational assets	50,461	(20,940)	29,521	209	374	(76)	(1,865)	–	508	–	6,078	62,275	(27,526)	34,749
– Other infrastructure	24,978	(10,212)	14,766	501	70	(62)	(568)	–	–	327	2,766	29,922	(12,122)	17,800
Other assets:														
– Service Concession Asset (Organics Facility)	7,066	(353)	6,713	–	2,459	–	(517)	–	–	–	597	10,182	(930)	9,252
– Artworks	11,749	–	11,749	–	406	–	–	–	–	–	–	12,155	–	12,155
Reinstatement, rehabilitation and restoration assets														
– Quarry assets	904	(744)	160	651	–	–	(136)	–	–	–	–	1,554	(879)	675
– Tip assets	4,783	(2,396)	2,387	191	–	–	(322)	–	–	–	–	4,975	(2,719)	2,256
Total infrastructure, property, plant and equipment	4,518,229	(1,139,516)	3,378,713	105,369	36,778	(5,619)	(60,619)	(539)	–	(4,895)	134,919	4,845,777	(1,261,670)	3,584,107

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

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

By aggregated asset class	Asset movements during the reporting period										At 30 June 2023				
	At 1 July 2022														
\$'000	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ⁽¹⁾	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss (recognised in equity)	WIP transfers	Adjustments and transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
Capital work in progress	41,644	–	41,644	36,714	22,871	–	–	–	(20,335)	(2,815)	–	–	78,079	–	78,079
Plant and equipment	42,522	(18,491)	24,031	3,023	1,615	(774)	(3,064)	–	46	–	–	–	44,515	(19,638)	24,877
Office equipment	1,701	(1,221)	480	74	574	–	(215)	–	–	–	–	–	1,903	(990)	913
Furniture and fittings	3,314	(2,690)	624	119	–	–	(149)	–	12	–	–	–	3,323	(2,717)	606
Land:															
– Operational land	412,254	–	412,254	–	2,502	(217)	–	–	1,102	(3,336)	–	50,139	462,444	–	462,444
– Community land	81,525	–	81,525	–	–	–	–	–	–	–	–	–	81,525	–	81,525
– Crown land	83,577	–	83,577	–	–	–	–	–	–	–	–	143	83,720	–	83,720
– Land under roads (pre 1/7/08)	70,852	–	70,852	–	–	(160)	–	–	–	–	–	–	70,692	–	70,692
– Land under roads (post 30/6/08)	1,846	–	1,846	–	39	–	–	–	–	–	–	–	1,885	–	1,885
Infrastructure:															
– Buildings	223,015	(59,028)	163,987	1,109	968	(325)	(3,158)	2,455	107	(2)	–	310	254,570	(89,119)	165,451
– Other structures	720	(406)	314	–	–	–	(9)	–	–	–	–	–	720	(415)	305
– Roads	837,743	(164,526)	673,217	8,914	3,493	(3,972)	(16,249)	3,392	8,698	42	–	39,996	899,780	(182,249)	717,531
– Bridges	224,457	(32,597)	191,860	20	10	(101)	(2,517)	868	604	(604)	–	11,218	239,258	(37,900)	201,358
– Footpaths	50,624	(22,507)	28,117	141	264	(2)	(875)	36	409	(445)	–	1,632	54,122	(24,845)	29,277
– Bulk earthworks (non-depreciable)	184,084	(728)	183,356	71	–	(7)	–	715	–	–	–	10,846	194,998	(17)	194,981
– Stormwater drainage	281,704	(103,397)	178,307	230	1,527	(19)	(3,017)	–	–	–	–	10,445	300,175	(112,702)	187,473
– Water supply network	734,975	(255,019)	479,956	1,303	1,033	(1,176)	(11,381)	–	3,383	(15)	–	36,662	792,327	(282,562)	509,765
– Sewerage network	774,372	(310,219)	464,153	3,155	2,469	(988)	(14,537)	–	4,679	–	–	35,608	841,901	(347,362)	494,539
– Swimming pools	5,182	(4,107)	1,075	–	–	–	(217)	596	–	–	–	6,542	12,351	(4,355)	7,996
– Other open space/recreational assets	48,436	(19,247)	29,189	116	1,576	(56)	(1,815)	–	511	–	–	–	50,461	(20,940)	29,521
– Other infrastructure	24,208	(9,685)	14,523	23	–	–	(564)	–	784	–	–	–	24,978	(10,212)	14,766
Other assets:															
– Other	7,067	(177)	6,890	–	–	–	(177)	–	–	–	–	–	7,066	(353)	6,713
– Artworks	9,029	–	9,029	–	471	(1)	–	–	–	–	–	2,250	11,749	–	11,749
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):															
– Tip assets	4,389	(2,054)	2,335	–	–	–	(341)	–	–	393	–	–	4,783	(2,396)	2,387
– Quarry assets	948	(705)	243	–	–	–	(39)	–	–	(44)	–	–	904	(744)	160
Total infrastructure, property, plant and equipment	4,150,188	(1,006,804)	3,143,384	55,012	39,412	(7,798)	(58,324)	8,062	–	(6,826)	–	205,791	4,518,229	(1,139,516)	3,378,713

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

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

Material accounting policy information

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

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

When infrastructure, property, plant and equipment are 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 generally 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	Buildings	Years
Office equipment	3 to 10	Buildings - floor	60 to 130
Office furniture	4 to 20	Buildings - envelope	45 to 125
Computer equipment	4	Buildings - roof	40 to 90
Vehicles	2.5 to 3		
Heavy plant/road making equipment	5 to 10	Holiday parks' tents, cabins, villas and buildings *	10 to 40
Other plant and equipment	5 to 10		
Water and sewer assets		Stormwater assets	
Dams and reservoirs	40 to 180	Drains	100
Reticulation pipes: PVC and other	40 to 80	Culverts	75
Pumps and telemetry	15 to 60		
Transportation assets			
Sealed roads: surface	15 to 30	Bridges - concrete	80 to 100
Concrete/paved road	80	Bridges - other	30 to 100
Road pavement - gravel	10	Footpaths	30 to 60
Road pavement - sealed	60 to 100	Kerb and guttering	80
Road pavement - sub-base	180 to 300	Traffic facilities	20 to 80
Other Infrastructure Assets			
Bulk earthworks	Infinite	Marine structures	5 to 80

* The IPPE of holiday parks predominantly consists of relocatable structures with high usage. Shorter estimated useful lives and lower estimated residual values have been adopted for these assets.

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

Revaluation Model

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

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

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

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

Land under roads

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

Further detail has been provided in note E2-1 Fair value measurement.

Crown reserves

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

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

Externally restricted infrastructure, property, plant and equipment

\$ '000	as at 30/06/24			as at 30/06/23		
	Gross carrying amount	Accumulated depn. and impairment	Net carrying amount	Gross carrying amount	Accumulated depn. and impairment	Net carrying amount
Water supply						
WIP	16,653	–	16,653	11,878	–	11,878
Plant and equipment	305	208	97	379	246	133
Office equipment	9	9	–	9	9	–
Furniture and fittings	–	–	–	20	20	–
Land						
– Operational land	65,439	–	65,439	64,844	–	64,844
– Community land	164	–	164	164	–	164
Buildings	6,258	1,972	4,286	4,171	1,318	2,853
Infrastructure	832,723	307,158	525,565	791,600	282,562	509,038
Other assets	728	–	728	728	–	728
Total water supply	922,279	309,347	612,932	873,793	284,155	589,638
Sewerage services						
WIP	7,422	–	7,422	5,346	–	5,346
Plant and equipment	1,096	851	245	1,164	873	291
Office equipment	11	11	–	16	16	–
Furniture and fittings	–	–	–	109	92	17
Land						
– Operational land	83,229	–	83,229	82,866	–	82,866
– Community land	280	–	280	280	–	280
Buildings	9,334	3,273	6,061	8,783	2,937	5,846
Infrastructure	889,910	380,576	509,334	841,900	347,361	494,539
Total sewerage services	991,282	384,711	606,571	940,464	351,279	589,185
Domestic waste management						
Plant and equipment	254	52	202	228	35	193
Office equipment	27	27	–	27	27	–
Furniture and fittings	198	198	–	198	198	–
Land						
– Operational land	4,642	–	4,642	4,642	–	4,642
Buildings	2,165	600	1,565	1,591	408	1,183
Other structures	66	66	–	66	66	–
Total domestic waste management	7,352	943	6,409	6,752	734	6,018
Total restricted infrastructure, property, plant and equipment	1,920,913	695,001	1,225,912	1,821,009	636,168	1,184,841

C1-8 Intangible assets

Intangible assets are as follows:

\$ '000	2024	2023
Software		
Opening values at 1 July		
Gross book value	5,109	5,478
Accumulated amortisation	(4,078)	(4,155)
Net book value – opening balance	1,031	1,323
Movements for the year		
Other movements	1	8
Purchases	5	104
Amortisation charges	(403)	(396)
Gross book value written off	–	(473)
Accumulated amortisation charges written off	–	473
Closing values at 30 June		
Gross book value	5,114	5,109
Accumulated amortisation	(4,488)	(4,078)
Total software – net book value	626	1,031
Total intangible assets – net book value	626	1,031

C1-9 Other

Other assets

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Prepayments	706	–	604	–
Total other assets	706	–	604	–

Externally restricted assets

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Water				
Prepayments	30	–	20	–
Total water	30	–	20	–
Sewerage				
Prepayments	39	–	29	–
Total sewerage	39	–	29	–
Total externally restricted assets	69	–	49	–
Total internally restricted assets	–	–	–	–
Total unrestricted assets	637	–	555	–
Total other assets	706	–	604	–

C2 Leasing activities

C2-1 Council as a lessee

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

Land and buildings

Council leases land and buildings for a variety of purposes, including open space, marine infrastructure, visitor centre, art gallery, car parking, and operational needs; the leases are generally between 1 and 40 years and some of them include an option to continue the lease for an undefined term at either party's discretion.

These leases often contain an annual pricing mechanism, typically based on either fixed increases or CPI movements at each anniversary of the lease inception.

Office and IT equipment

Leases for office and IT equipment are generally for low value assets, except for significant items such as servers. The leases are for between 3 and 6 years with no renewal option with fixed payments.

(a) Right of use assets

\$ '000	Office Equipment	OPLAND	Total
2024			
Opening balance at 1 July	45	–	258
Depreciation charge	(29)	(3)	(32)
Other movement	(16)	3	(64)
Balance at 30 June	–	–	162
2023			
Opening balance at 1 July	45	–	269
Depreciation charge	–	–	(73)
Other movement	–	–	62
Balance at 30 June	45	–	258

C2-1 Council as a lessee (continued)

(b) (i) The maturity analysis

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

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
2024					
Cash flows	6	27	142	175	174
2023					
Cash flows	71	82	122	275	275

(c) Income Statement

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

\$ '000	2024	2023
Interest on lease liabilities	1	6
Depreciation of right of use assets	32	73
Expenses relating to leases of low-value assets	507	498
	540	577

(d) Statement of Cash Flows

Total cash outflow for leases	433	621
	433	621

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

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

- Museum Uki
- RFS storage facility Burringbar
- Carparking Murwillumbah

The leases are generally between 3 and 20 years and require payments of a maximum amount of \$1,000 per year. The use of the right-to-use asset is restricted by the lessors to specified community services which Council must provide, these services are detailed in the leases.

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

Material accounting policy information

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

Exceptions to lease accounting

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

Leases at significantly below market value / Concessionary leases

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

C2-2 Council as a lessor

Operating leases

Council leases out a number of properties and /or plant and equipment to community groups; these leases have been classified as operating leases for financial reporting purposes. As the rental is incidental or the asset is held to meet Council's service delivery objective, the assets are included in the Statement of Financial Position note C1-7 Infrastructure, property, plant and equipment.

\$ '000	2024	2023
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(i) Assets held as property, plant and equipment

Council provides operating leases on Council buildings for the purpose of various community and recreational services. The table below relates to operating leases on assets disclosed in C1-7.

Lease income (excluding variable lease payments not dependent on an index or rate)	1,542	511
Total income relating to operating leases for Council assets	1,542	511

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

< 1 year	210	771
Total undiscounted lease payments to be received	210	771

Material accounting policy information

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

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

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

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

C3 Liabilities of Council

C3-1 Payables

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Interest on leases	4	–	3	–
Prepaid rates	4,569	–	5,089	–
Goods and services – operating expenditure	12,452	–	12,107	–
Goods and services – capital expenditure	2,151	–	5,128	–
Accrued expenses:				
– Borrowings	255	–	254	–
– Salaries and wages	570	–	1,283	–
– Other expenditure accruals	231	–	203	–
Security bonds, deposits and retentions	4,645	113	3,925	681
Total payables	24,877	113	27,992	681

Payables relating to restricted assets

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Externally restricted assets				
Water	441	–	687	–
Sewer	–	–	1,766	–
Domestic waste management	263	–	333	–
Other – bonds and deposits	4,667	49	3,796	681
Payables relating to externally restricted assets	5,371	49	6,582	681
Internally restricted assets				
Other – Tweed Holiday Parks	8	–	121	–
Payables relating to internally restricted assets	8	–	121	–
Total payables relating to restricted assets	5,379	49	6,703	681
Total payables relating to unrestricted assets	19,498	64	21,289	–
Total payables	24,877	113	27,992	681

Payables

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

C3-2 Contract Liabilities

\$ '000	Notes	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	1,938	–	2,984	–
User fees and charges received in advance:					
Other		9,840	–	7,620	–
Total contract liabilities		11,778	–	10,604	–

Notes

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

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

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

\$ '000	2024	2023
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	1,831	3,055
Total revenue recognised that was included in the contract liability balance at the beginning of the period	1,831	3,055

Significant changes in contract liabilities

The value of capital grants received was significantly lower than that received last year (\$15.8m v \$38.1m).

C3-3 Borrowings

\$ '000	2024		2023	
	Current	Non-current	Current	Non-current
Loans – secured ¹	7,834	108,184	7,708	107,742
Total borrowings	7,834	108,184	7,708	107,742

(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.

Borrowings relating to restricted assets

\$ '000	2024		2023	
	Current	Non-current	Current	Non-current
Externally restricted assets				
Water	4,676	44,936	2,189	49,612
Borrowings relating to externally restricted assets	4,676	44,936	2,189	49,612
Total borrowings relating to restricted assets	4,676	44,936	2,189	49,612
Total borrowings relating to unrestricted assets	3,158	63,248	5,519	58,130
Total borrowings	7,834	108,184	7,708	107,742

(a) Changes in liabilities arising from financing activities

\$ '000	2023		Non-cash movements				2024
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	115,450	568	–	–	–	–	116,018
Lease liability (Note C2-1b)	275	(11)	–	–	–	(90)	174
Total liabilities from financing activities	115,725	557	–	–	–	(90)	116,192

C3-3 Borrowings (continued)

	2022		Non-cash movements				2023
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
\$ '000							
Loans – secured	120,834	(5,384)	–	–	–	–	115,450
Lease liability (Note C2-1b)	288	(13)	–	–	–	–	275
Total liabilities from financing activities	121,122	(5,397)	–	–	–	–	115,725

(b) Financing arrangements

\$ '000	2024	2023
Total facilities		
Total financing facilities available to Council at the reporting date are:		
Bank overdraft facilities ¹	1,000	1,000
Credit cards/purchase cards	300	300
Total financing arrangements	1,300	1,300
Drawn facilities		
Financing facilities drawn down at the reporting date are:		
– Credit cards/purchase cards	23	33
Total drawn financing arrangements	23	33
Undrawn facilities		
Undrawn financing facilities available to Council at the reporting date are:		
– Bank overdraft facilities	1,000	1,000
– Credit cards/purchase cards	277	267
Total undrawn financing arrangements	1,277	1,267

Breaches and defaults

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

Security over loans

Loans are secured by a charge over future cash flows of rate revenue.
Lease liabilities are secured by the underlying leased assets.

Bank overdrafts

The bank overdraft facility is secured by a charge over future cash flows of rate revenue.

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

C3-4 Employee benefit provisions

\$ '000	2024		2023	
	Current	Non-current	Current	Non-current
Annual leave	5,313	–	5,179	–
Sick leave	3,052	559	2,789	810
Long service leave	11,135	995	10,818	827
ELE on-costs	2,016	127	1,800	114
Total employee benefit provisions	21,516	1,681	20,586	1,751

Employee benefit provisions relating to restricted assets

Externally restricted assets

Other	11,135	65	10,818	695
Employee benefit provisions relating to externally restricted assets	11,135	65	10,818	695

Total employee benefit provisions relating to restricted assets

	11,135	65	10,818	695
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Total employee benefit provisions relating to unrestricted assets

	10,381	1,616	9,768	1,056
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Total employee benefit provisions

	21,516	1,681	20,586	1,751
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Current employee benefit provisions not anticipated to be settled within the next twelve months

\$ '000	2024	2023
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	13,898	14,265
	13,898	14,265

Material accounting policy information

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

Short-term obligations

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

Other long-term employee benefit obligations

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

On-costs

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

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

C3-5 Provisions

\$ '000	2024 Current	2024 Non-Current	2023 Current	2023 Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	48	7,897	192	7,081
Total provisions	48	7,897	192	7,081
Provisions relating to restricted assets				
Externally restricted assets				
Domestic waste management	–	1,637	–	1,945
Provisions relating to externally restricted assets	–	1,637	–	1,945
Internally restricted assets				
Non-Domestic waste management	–	1,636	–	1,945
Provisions relating to internally restricted assets	–	1,636	–	1,945
Total provisions relating to restricted assets	–	3,273	–	3,890
Total provisions relating to unrestricted assets	48	4,624	192	3,191
Total provisions	48	7,897	192	7,081

Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
2024		
At beginning of year	7,273	7,273
Changes to provision:		
– Revised discount rate	(85)	(85)
– Revised costs	842	842
Unwinding of discount	265	265
Amounts used (payments)	(350)	(350)
Total other provisions at end of year	7,945	7,945
2023		
At beginning of year	6,638	6,638
Changes to provision:		
– Revised discount rate	580	580
– Revised costs	350	350
Unwinding of discount	69	69
Amounts used (payments)	(364)	(364)
Total other provisions at end of year	7,273	7,273

Nature and purpose of provisions

Asset remediation

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

C3-5 Provisions (continued)

Material accounting policy information

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

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

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

Asset remediation – tips and quarries

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

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

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

C4 Reserves

C4-1 Nature and purpose of reserves

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.

D Council structure

D1 Results by fund

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

D1-1 Income Statement by fund

\$ '000	General 2024	Water 2024	Sewer 2024
Income from continuing operations			
Rates and annual charges	94,906	7,376	34,586
User charges and fees	30,764	28,326	4,471
Interest and investment revenue	12,416	3,585	7,150
Other revenues	2,718	1,025	92
Grants and contributions provided for operating purposes	23,557	29	226
Grants and contributions provided for capital purposes	112,123	3,470	4,473
Other income	2,421	14	125
Total income from continuing operations	278,905	43,825	51,123
Expenses from continuing operations			
Employee benefits and on-costs	54,693	6,361	8,124
Materials and services	62,397	11,460	10,606
Borrowing costs	4,264	3,605	–
Depreciation, amortisation and impairment of non-financial assets	32,718	12,517	15,819
Other expenses	2,881	1,280	2,104
Net losses from the disposal of assets	7,018	420	296
Total expenses from continuing operations	163,971	35,643	36,949
Operating result from continuing operations	114,934	8,182	14,174
Net operating result for the year	114,934	8,182	14,174
Net operating result attributable to each council fund	114,934	8,182	14,174
Net operating result for the year before grants and contributions provided for capital purposes	2,811	4,712	9,701

D1-2 Statement of Financial Position by fund

\$ '000	General 2024	Water 2024	Sewer 2024
ASSETS			
Current assets			
Cash and cash equivalents	53,784	1,658	3,271
Investments	163,519	68,000	121,000
Receivables	12,671	5,328	5,191
Inventories	1,046	–	–
Contract assets and contract cost assets	5,692	–	–
Other	635	30	41
Total current assets	237,347	75,016	129,503
Non-current assets			
Investments	84,900	8,020	22,585
Receivables	383	–	–
Inventories	16,427	–	–
Infrastructure, property, plant and equipment	2,359,871	617,633	606,603
Investments accounted for using the equity method	1,438	–	–
Intangible assets	612	6	8
Right of use assets	162	–	–
Total non-current assets	2,463,793	625,659	629,196
Total assets	2,701,140	700,675	758,699
LIABILITIES			
Current liabilities			
Payables	24,435	442	–
Contract liabilities	11,778	–	–
Lease liabilities	6	–	–
Borrowings	5,496	2,338	–
Employee benefit provision	21,516	–	–
Provisions	48	–	–
Total current liabilities	63,279	2,780	–
Non-current liabilities			
Payables	113	–	–
Lease liabilities	168	–	–
Borrowings	60,910	47,274	–
Employee benefit provision	1,681	–	–
Provisions	7,897	–	–
Total non-current liabilities	70,769	47,274	–
Total liabilities	134,048	50,054	–
Net assets	2,567,092	650,621	758,699
EQUITY			
Accumulated surplus	1,264,271	233,448	299,888
Revaluation reserves	1,302,821	417,173	458,811
Council equity interest	2,567,092	650,621	758,699
Total equity	2,567,092	650,621	758,699

D2 Interests in other entities

\$ '000	Council's share of net assets	
	2024	2023
Council's share of net assets		
Net share of interests in joint ventures and associates using the equity method – assets		
Associates	1,438	1,566
Total net share of interests in joint ventures and associates using the equity method – assets	1,438	1,566

D2-1 Interests in associates

Council has incorporated the following associates into its consolidated financial statements. On 1 July 2017 Council entered into an agreement with other local councils to operate regional library services. Richmond Tweed Regional Library (RTRL) was previously controlled by Lismore City Council. The execution of the new agreement has resulted in RTRL becoming an associate of Council. Council cannot access the assets of RTRL, but is entitled to, on termination of the agreement, equal share of the total equity as at 1 July 2017 and a share of the changes in equity from this date in the same proportion as Council's financial contributions over the duration of the agreement.

Summarised financial information for individually immaterial associates

Council has interest in an individually immaterial joint venture - Richmond Tweed Regional Library - that has been accounted for using the equity method.

\$ '000	2024	2023
Individually immaterial associates		
Aggregate carrying amount of individually immaterial associates	1,438	1,566
Aggregate amounts of Council's share of individually immaterial:		
Profit/(loss) from continuing operations	(128)	262
Total comprehensive income – individually immaterial associates	(128)	262

D2-2 Subsidiaries, joint arrangements and associates not recognised

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

Name of entity/operation	Principal activity/type of entity	2024	2024
		Net profit	Net assets
North East Weight of Loads Group (NEWLOG)	Enforcement of load weights carried by heavy vehicles.	(129)	685

Reasons for non-recognition

The above values represent the entire NEWLOG entity position. Council's share of NEWLOG net assets is 11.11%. Council considers this immaterial to the consolidated financial statements.

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.

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

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

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.

\$ '000	Carrying value 2024	Carrying value 2023	Fair value 2024	Fair value 2023
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	58,713	54,787	58,713	54,787
Receivables	23,573	18,821	23,573	18,821
Investments				
– Debt securities at amortised cost	392,084	305,802	392,084	305,802
Fair value through profit and loss				
Investments				
– Equity securities at fair value through profit and loss	75,940	110,859	75,940	110,859
Total financial assets	550,310	490,269	550,310	490,269
Financial liabilities				
Payables	24,990	28,673	24,992	28,666
Loans/advances	116,018	115,450	120,475	120,507
Total financial liabilities	141,008	144,123	145,467	149,173

Fair value is determined as follows:

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

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

Council's Financial Services unit manages the cash and investments portfolio.

Council has an investment policy which complies with the Local Government Act 1993 and the Minister's investment order. This policy is reviewed periodically by Council and its staff and an investment report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance as required by Local Government regulations.

The risks associated with the instruments held are:

- **Price risk** – the risk that the capital value of Investments may fluctuate due to changes in market prices, whether their 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.
- **Liquidity risk** – the risk that Council will not have sufficient liquid assets to pay its debts as and when they fall due.

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

- **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 concentrating on investments with high credit ratings or capital guarantees.

(a) Market risk – interest rate and price risk

\$ '000	2024	2023
The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	3,952	3,058
Impact of a 10% movement in price of investments		
– Equity / Income Statement	7,594	11,086

(b) Credit risk

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

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

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

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

The balances of receivables that remain within initial trade terms (as detailed in the table) are considered to be of high credit quality.

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

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

Credit risk profile

Receivables – rates and annual charges

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

\$ '000	Not yet overdue	overdue rates and annual charges		Total
		< 5 years	≥ 5 years	
2024				
Gross carrying amount	1,618	3,801	708	6,127
2023				
Gross carrying amount	2,173	3,047	604	5,824

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.

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

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

\$ '000	Not yet overdue	Overdue debts				Total
		0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	
2024						
Gross carrying amount	21,893	–	640	95	609	23,237
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ECL provision	–	–	–	–	–	–
2023						
Gross carrying amount	18,061	–	410	153	594	19,218
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ECL provision	–	–	–	–	–	–

(c) Liquidity risk

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

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

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

Borrowings are also subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs and debt servicing requirements.

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

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

\$ '000	Weighted average interest rate	Subject to no maturity	payable in:			Total cash outflows	Actual carrying values
			≤ 1 Year	1 - 5 Years	> 5 Years		
2024							
Payables	0.00%	4,758	20,120	114	–	24,992	24,990
Borrowings	6.70%	–	15,465	59,562	95,179	170,206	116,018
Total financial liabilities		4,758	35,585	59,676	95,179	195,198	141,008
2023							
Payables	0.00%	4,039	23,946	681	–	28,666	28,673
Borrowings	6.78%	–	15,396	57,182	97,247	169,825	115,450
Total financial liabilities		4,039	39,342	57,863	97,247	198,491	144,123

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
- Financial assets

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).

\$ '000	Notes	Fair value measurement hierarchy				Total	
		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		2024	2023
		2024	2023	2024	2023	2024	2023
Recurring fair value measurements							
Financial assets							
Financial investments	C1-2						
At fair value through profit and loss		75,940	110,859	–	–	75,940	110,859
Total financial assets		75,940	110,859	–	–	75,940	110,859
Infrastructure, property, plant and equipment							
	C1-7						
Operational land		463,763	462,444	–	–	463,763	462,444
Community land including Crown land		–	–	165,243	165,245	165,243	165,245
Land under roads		–	–	72,608	72,577	72,608	72,577
Buildings		–	–	168,838	165,451	168,838	165,451
Roads (including bulk earthworks)		–	–	985,130	717,531	985,130	717,531
Bridges		–	–	218,321	201,358	218,321	201,358
Footpaths		–	–	36,643	29,277	36,643	29,277
Stormwater drainage		–	–	196,839	187,473	196,839	187,473
Water supply network		–	–	526,292	509,765	526,292	509,765
Sewerage network		–	–	509,334	494,539	509,334	494,539
Total infrastructure, property, plant and equipment		463,763	462,444	2,879,248	2,543,216	3,343,011	3,005,660

E2-1 Fair value measurement (continued)

Valuation techniques

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

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

Financial assets

Council's financial assets are held in a number of forms including cash on hand and at bank, deposits at call, term deposits, floating rate notes and fixed rate bonds. Of these, floating rate notes and fixed rate bonds are fair valued.

These investments are valued by Laminar Group Pty Ltd, using marked to market methodology. Laminar has elected to use the mid-price, that is, the price point that falls halfway between the bid and offer spread to value securities held in portfolios within the Treasury Direct system. Typically when an asset has no bid price or ask price, other level 2 inputs are used to determine the most appropriate fair value, such as quoted prices for similar assets, interest rates, yield curves and credit spreads. Appropriateness may change depending upon market conditions and asset type.

Movements in investments, including fair value movements, are reported to Council monthly.

Infrastructure, property, plant and equipment (IPPE)

Operational Land

Council's operational land includes all of Council's land classified as operational land under the *Local Government Act 1993*. Land use is extremely varied and includes public parks, drainage reserves, sportsfields, sewer pump stations and other uses.

A comprehensive revaluation is ordinarily completed every five years, the most recent one being performed for 30 June 2023 by APV Valuers and Asset Management.

Values are indexed in others years - only where the percentage indexation results in a material change - as per the latest englobo land valuations provided by the Valuer General.

Where there is an active and liquid market, Fair Value is Market Value being highest and best use. When there is no active and liquid market, assessment is made as to whether there is alternative market evidence such as sales of dissimilar but comparable land. Where there is no observable market evidence, Fair Value is then determined by the cost to acquire it (Current Replacement Cost) rather than the amount for which it could be sold (Market Value).

Operational land has historically been valued at highest and best use; that is at values provided by independent professional valuers. The *Local Government Code of Accounting Practice and Financial Reporting – Appendix F* – references NSW Treasury Policy Paper TPP14-01 which promotes the need to take restrictions on assets into account in determining asset values. Canal land which is predominately under water has been re assessed using Valuer General's valuations.

The key unobservable input to the valuation is the rate per square metre. Influencing elements in determining a rate per square metre include market movements, location, size, shape, access, topography, exposure to traffic and facilities, condition (Impairment), use / zoning and flooding risk levels.

This asset class is categorised as Level 2.

Community Land

Council's Community Land is land owned by Council and Crown Land administered by Council. It is land intended for public access and use or where other restrictions applied to the land create some obligation to maintain public access. Many of these parcels of land have no practical use other than for parks, reserves and cemeteries. Community Land cannot be sold, cannot be leased or licensed for more than 21 years at a time and must have a plan of management for it.

A revaluation was performed in 2021/22, based on Valuer General issued Unimproved Capital Values (UCV) for properties with a base date of 1 July 2019. Only in a couple of instances where the Valuer has not yet provided a land value, a unit rate per square metre is applied at the same rate as a similar community land parcel within close proximity.

A revaluation is performed every three years following the issue of new values by the Valuer General. Accordingly, it is considered that indexation in the between years is not required.

E2-1 Fair value measurement (continued)

The key unobservable input to the valuation is the rate per square metre. Influencing elements in determining rate per square metre include market movements, location, size, shape, access, topography, exposure to traffic and facilities, condition (Impairment), use / zoning and flooding risk levels.

This asset class is categorised as Level 3 as some of the above-mentioned inputs used in the valuation of these assets require significant professional judgement and are therefore unobservable.

Land under Roads

Land under Roads is land under roadways, and road reserves, including land under footpaths, nature strips and median strips, as per AASB1051.

Land under Roads was recognised for the first time at 30 June 2011. Council elected to recognise Land under Roads acquired pre 1 July 2008 and post 30 June 2008 as per ASSB 116 - Property, Plant and Equipment. Fair Value for Land under Roads was determined using the Englobo methodology derived from the Local Government Code of Accounting Practice and Financial Reporting. This method applies the total shires road reserve in square metres to the average shires rate calculated from the latest Valuer General issued Unimproved Capital Values (UCV), with a 90% discount.

A revaluation was performed 2021/22, when the Valuer General issued Unimproved Capital Values (UCV) for properties with a base date of 1 July 2019.

This asset class is categorised as Level 3 as inputs used in the valuation require significant professional judgement and are therefore unobservable.

Buildings

Buildings are owned or controlled. They are componentised into Floor, Building Envelope, Floor Fit-out, Internal Screens Fit-out, Roof, Mechanical Services, Fire Services and Transportation and Security Services. Building use is extremely varied and includes civic centre administration, depot, community and cultural services such as museums, art galleries, libraries, childcare and aged care, sport and recreation clubhouse amenities and public amenities.

A comprehensive revaluation is ordinarily completed every five years, the most recent one being performed for 30 June 2023 by a registered valuation company.

Values are indexed in others years - only where the percentage indexation results in a material change - as per the Producer Price Index – Non-residential building construction New South Wales published by the Australian Bureau of Statistics. In accordance with the indice to June 2024 an indexation of 6.9% was applied in 2023/24.

Where there is an active and liquid market, Fair Value is Market Value being highest and best use. When there is no active and liquid market, assessment is made as to whether there is alternative market evidence; Such as sales of dissimilar but comparable buildings or if the value is driven by its cash generation, a Discounted Cash Flow (DCF) approach is used to determine its fair value. Where there is no observable market evidence, Fair Value is then determined by the cost to acquire it (Depreciated Current Replacement Cost) rather than what you could sell it for (Market Value).

This asset class is categorised as Level 3 with the key unobservable input to the valuation being the Gross Replacement Cost which is influenced by changes in construction costs. Other unobservable inputs are condition changes to any of the buildings components and hence patterns of consumption and remaining useful life. Professional judgement is required to establish the value of a building which is intrinsically linked to the value of the associated land, as combined, they represent fair value of the entire parcel.

The depreciation method used for this asset class is straight line.

Roads

This asset class comprises the Road Carriageway, Car Parks, Kerb and Gutter, Retaining Walls and Traffic Facilities. The road carriageway consists of the trafficable portion of a road, between but not including the kerb and gutter. The road carriageway is componentised into surface, pavement, pavement sub base and formation and further separated into segments for inspection and valuation.

A valuation of Road assets is undertaken on a five year cycle with values indexed in others years - only where the percentage indexation results in a material change - as per the Producer Price Index – Road and Bridge Construction New South Wales published by the Australian Bureau of Statistics. In accordance with the indice to June 2024 an indexation of 5.4% was applied in 2023/24.

The valuation process commences with a condition assessment of each asset. A condition scale of 1 to 5 is assigned to each asset, with 1 representing excellent condition and 5 representing very poor condition. The condition of Tweed Shire Council's

E2-1 Fair value measurement (continued)

road segment asset stock is determined by visual inspection in a revaluation year, with the latest condition assessment undertaken in 2020.

Valuations for this asset class were assessed and provided by a registered valuation company. Technical information for the valuation was extracted from Council's asset management system.

Assets were valued using the cost approach. The unit rates are then applied to square or lineal meters as applicable to establish replacement cost at component level. The value of each component is summed to arrive at an overall fair value for an individual asset.

This asset class is categorised Level 3 as extensive professional judgment was required in applying unobservable inputs including the pattern of consumption and remaining service potential. These inputs impacted significantly on the determination of fair value.

The depreciation method used for this asset class is condition based straight-line.

Bridges

Council's Bridge asset register consists of all pedestrian and vehicle access bridges. Bridge assets are componentised into significant parts with different useful lives and patterns of consumption, including the Sub Structure (abutments and foundations), Super Structure, Rails and Surface (where applicable).

A valuation of Bridge assets is undertaken on a five year cycle with values indexed in others years - only where the percentage indexation results in a material change - as per the Producer Price Index – Road and Bridge Construction New South Wales published by the Australian Bureau of Statistics. In accordance with the indice to June 2024 an indexation of 5.4% was applied in 2023/24.

The valuation process commences with a condition assessment of each asset. Bridges were physically inspected to determine condition. A condition scale of 1 to 5 is assigned to each asset, with 1 representing excellent condition and 5 representing very poor condition. The data collected is used to calculate the remaining service potential of each asset with the latest condition assessment undertaken in 2020.

Valuations for this asset class were assessed and provided by a registered valuation company. Technical information for the valuation was extracted from Council's asset management system.

Assets were valued using the cost approach. The unit rates are then applied to square or lineal meters as applicable to establish replacement cost at component level. The value of each component is summed to arrive at an overall fair value for an individual asset.

This asset class is categorised Level 3 as extensive professional judgment was required in applying unobservable inputs including the pattern of consumption, useful life and remaining life. These inputs impacted significantly on the determination of fair value.

The depreciation method used for this asset class is condition based straight-line.

Footpaths

This asset class consists of footpaths on road reserves and cycle-ways on Council owned and controlled reserves. Footpaths are segmented to match the adjacent road segment. No further componentisation is undertaken.

A valuation of Footpath assets is undertaken on a five year cycle with values indexed in others years - only where the percentage indexation results in a material change - as per the Producer Price Index – Road and Bridge Construction New South Wales published by the Australian Bureau of Statistics. In accordance with the indice to June 2024 an indexation of 5.4% was applied in 2023/24.

A condition assessment was undertaken by an external provider in 2020 to determine footpath condition ratings. A condition scale of 1 to 5 is assigned to each asset, with 1 representing excellent condition and 5 representing very poor condition. Footpath unit rates were developed by a registered valuation company. Assets were valued using the cost approach.

This asset class is categorised Level 3 as extensive professional judgement based on historical information and experience was applied in determining and remaining useful life. The depreciation method used for this asset class is condition based straight-line.

Drainage Infrastructure

E2-1 Fair value measurement (continued)

This asset class consists of pits, pipes, open channels, culverts and headwalls. Pipes are segmented from node to node. No further componentisation is undertaken.

A valuation of Drainage assets is undertaken on a five year cycle with values indexed in others years - only where the percentage indexation results in a material change - as per the Producer Price Index – Road and Bridge Construction New South Wales published by the Australian Bureau of Statistics. In accordance with the indice to June 2024 an indexation of 5.4% was applied in 2023/24.

Fair Values were calculated by a registered valuation company as at 30 June 2020. Assets were valued using the cost approach.

This asset class is categorised Level 3 as extensive professional judgment was required in applying unobservable inputs including the pattern of consumption, useful life, and remaining life. Asset conditions are assumed based on the age of the pipe with some sample testing via CCTV inspections. A condition scale of 1 to 5 is assigned to each asset, with 1 representing excellent condition and 5 representing very poor condition. The depreciation method used for this asset class is condition based straight-line.

Water Supply Network

Assets within this class comprise dams, weirs, reservoirs, water treatment plant, water pumping stations and water pipelines. This asset class is classified as being valued using Level 3 inputs.

The water supply network, was revalued for 1 July 2021. The Gross Current Replacement Value had been assessed on the basis of replacement with a new asset having similar service potential and includes allowances for installation and professional fees. The Gross Current Replacement Value costings were derived from reference to costing guides issued by the Australian Institute of Quantity Surveyors, NSW Reference Rates Manual, Rawlinson's (Australian Construction Handbook), Tweed Shire Council and APV internal database of costs. The Fair Value is the Gross Current Replacement Value less accumulated depreciation calculated to reflect the consumed or expired service potential of the asset. The depreciation of the assets was carried out by conducting a condition assessment of each asset at component level. Components have varying useful lives and consumption patterns.

These assets are indexed annually using the rate as determined by NSW DPI Water, being 5.07% for the 2023/24 reporting period. This asset class is classified as being valued using Level 3 inputs.

Sewerage Network

Assets within this class comprise sewer treatment plants, sewer pumping stations, sewer pipelines. This asset class is classified as being valued using Level 3 inputs.

The sewerage network, was revalued for 1 July 2021. The Gross Current Replacement Value had been assessed on the basis of replacement with a new asset having similar service potential and includes allowances for installation and professional fees. The Gross Current Replacement Value costings were derived from reference to costing guides issued by the Australian Institute of Quantity Surveyors, NSW Reference Rates Manual, Rawlinson's (Australian Construction Handbook), Tweed Shire Council and APV internal database of costs. The Fair Value is the Gross Current Replacement Value less accumulated depreciation calculated to reflect the consumed or expired service potential of the asset. The depreciation of the assets was carried out by conducting a condition assessment of each asset at component level. Components have varying useful lives and consumption patterns.

These assets are indexed annually using the rate as determined by NSW DPI Water, being 5.07% for the 2023/24 reporting period.

E2-1 Fair value measurement (continued)

Fair value measurements using significant unobservable inputs (level 3)

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

\$ '000	Community Land		Land under Roads		Buildings		Roads	
	2024	2023	2024	2023	2024	2023	2024	2023
Opening balance	165,245	165,102	72,577	72,698	165,451	163,987	717,531	673,217
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	–	143	–	–	4,807	310	38,294	39,996
Other movements								
Purchases (GBV)	–	–	73	39	5,520	2,077	43,263	21,105
Disposals (WDV)	–	–	(4)	(160)	(53)	(325)	(2,056)	(3,972)
Depreciation and impairment	–	–	–	–	(3,980)	(703)	(17,577)	(12,857)
Other movement	(2)	–	(38)	–	(2,907)	105	(73)	42
Closing balance	165,243	165,245	72,608	72,577	168,838	165,451	779,382	717,531

\$ '000	Bridges		Footpaths		Stormwater drainage		Water supply network	
	2024	2023	2024	2023	2024	2023	2024	2023
Opening balance	201,358	191,860	29,277	28,117	187,473	178,307	509,765	479,956
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	11,185	11,218	1,877	1,632	10,085	10,445	24,907	36,662
Other movements								
Purchases (GBV)	9,900	30	6,725	814	2,550	1,757	2,880	5,719
Disposals (WDV)	(1,273)	(101)	(18)	(2)	–	(19)	(414)	(1,176)
Depreciation and impairment	(1,965)	(1,649)	(1,215)	(839)	(3,269)	(3,017)	(12,284)	(11,381)
Other movement	(884)	–	(3)	(445)	–	–	1,438	(15)
Closing balance	218,321	201,358	36,643	29,277	196,839	187,473	526,292	509,765

\$ '000	Sewerage network		Total	
	2024	2023	2024	2023
Opening balance	494,539	464,153	2,543,216	2,417,397
Recognised in other comprehensive income – revaluation surplus	23,513	35,608	114,668	136,014
Purchases (GBV)	5,246	10,303	76,157	41,844
Disposals (WDV)	(275)	(988)	(4,093)	(6,743)
Depreciation and impairment	(15,648)	(14,537)	(55,938)	(44,983)
Other movement	1,959	–	(510)	(313)
Closing balance	509,334	494,539	2,673,500	2,543,216

Highest and best use

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

E3-1 Contingencies

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

1. Guarantees

(i) Defined benefit superannuation contribution plans

Council is party to an Industry Defined Benefit Plan under 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).

Description of the funding arrangements.

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

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

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

* For 180 Point Members, Employers are required to contribute 8.5% of salaries for the year ending 30 June 2024 (increasing to 9.0% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total 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 2024. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities. It is estimated that there are \$146,132.08 past service contributions remaining.

The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials.

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

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

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

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

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

E3-1 Contingencies (continued)

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2024 was \$571,410.26. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2023.

Council's expected contribution to the plan for the next annual reporting period is \$371,428.36.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2024 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,237.5	
Past Service Liabilities	2,141.9	104.5%
Vested Benefits	2,159.8	103.6%

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

The share of any funding surplus or deficit that can be attributed to Council is 1.46%

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.

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

Investment return	6.0% per annum
Salary inflation	3.5% per annum
Increase in CPI	3.5% for FY 23/24 2.5% per annum thereafter

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

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation will be completed by December 2024.

2. Other liabilities

(i) Third party claims

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

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

(i) Infringement notices/fines

Fines and penalty income, the result of Council issuing infringement notices is followed up and collected by the Infringement Processing Bureau.

Council's revenue recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at year end, there is a potential asset due to Council representing issued but unpaid infringement notices.

Due to the limited information available on the status, value and duration of outstanding notices, Council is unable to determine the value of outstanding income.

F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

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

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

\$ '000	2024	2023
Compensation:		
Short-term benefits	1,943	2,091
Post-employment benefits	186	168
Other long-term benefits	57	55
Total	2,186	2,314

Other transactions with KMP and their related parties

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

Nature of the transaction	Ref	Transactions during the year	Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
2024						
Employee expenses relating to close family members of KMP	1	160	-		-	-
2023						
Employee expenses relating to close family members of KMP	1	169	-		-	-

1 Close family members of Council's KMP are employed by Council under the relevant pay award on an arm's length basis. There is 1 close family member of KMP currently employed by Council.

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2024	2023
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The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:

Mayoral fee	95	62
Councillors' fees	246	207
Total	341	269

F2 Other relationships

F2-1 Audit fees

\$ '000	2024	2023
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During the year, the following fees were incurred for services provided by the auditors of Council

Auditors of the Council - NSW Auditor-General:

(i) Audit and other assurance services

Audit and review of financial statements	162	149
Total fees paid or payable to the Auditor-General	162	149

G Other matters

G1-1 Statement of Cash Flows information

(a) Reconciliation of Operating Result

\$ '000	2024	2023
Net operating result from Income Statement	137,290	69,338
Add / (less) non-cash items:		
Depreciation and amortisation	61,054	58,793
(Gain) / loss on disposal of assets	7,734	6,930
Non-cash capital grants and contributions	(11,174)	(8,166)
Losses/(gains) recognised on fair value re-measurements through the P&L:		
– Investment property	(1,146)	(356)
- Unwinding of discount rates on reinstatement provisions	180	649
Share of net (profits)/losses of associates/joint ventures using the equity method	128	(262)
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(4,757)	(3,272)
(Increase) / decrease of inventories	(85)	(107)
(Increase) / decrease of other current assets	(102)	33
(Increase) / decrease of contract asset	430	(2,392)
Increase / (decrease) in payables	345	1,662
Increase / (decrease) in accrued interest payable	2	(26)
Increase / (decrease) in other accrued expenses payable	(685)	(59)
Increase / (decrease) in other liabilities	(368)	2,631
Increase / (decrease) in contract liabilities	1,174	(697)
Increase / (decrease) in employee benefit provision	860	(938)
Increase / (decrease) in other provisions	492	(16)
Net cash flows from operating activities	191,372	123,745

(b) Non-cash investing and financing activities

Art gallery	35	456
Development contributions – general	6,107	5,433
Development contributions – water	–	567
Development contributions – sewerage	–	1,711
Impairment loss	(539)	8,062
Total non-cash investing and financing activities	5,603	16,229

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2024	2023
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Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Property, plant and equipment

Buildings	1,616	3,636
Plant and equipment	835	478
Infrastructure	53,359	37,482
Total commitments	55,810	41,596

These expenditures are payable as follows:

Within the next year	55,810	41,596
Total payable	55,810	41,596

Details of capital commitments

Capital commitments represent the unfulfilled portion of contracts awarded for asset related capital works, such as roads, water and sewer infrastructure.

G3-1 Events occurring after the reporting date

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

G4 Statement of developer contributions

G4-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2023	Contributions received during the year		Non-cash Other	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land						
Drainage	336	19	772	-	13	-	-	368	-
Roads	32,434	3,852	-	-	1,368	(2,458)	-	35,196	-
Traffic facilities	246	10	-	-	10	(1)	-	265	-
Parking	1,031	308	-	-	50	(445)	-	944	-
Open space	18,384	1,517	-	-	753	(719)	-	19,935	-
Community facilities	6,994	567	-	-	287	(96)	-	7,752	-
Other	2,037	372	-	-	88	(464)	-	2,033	-
Path/cycleways	955	134	-	-	40	(7)	-	1,122	-
Street trees	316	26	-	-	13	(3)	-	352	-
S7.11 contributions – under a plan	62,733	6,805	772	-	2,622	(4,193)	-	67,967	-
Total S7.11 and S7.12 revenue under plans	62,733	6,805	772	-	2,622	(4,193)	-	67,967	-
Total contributions	62,733	6,805	772	-	2,622	(4,193)	-	67,967	-

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.

G4-2 Developer contributions by plan

\$ '000	Opening balance at 1 July 2023	Contributions received during the year		Non-cash Other	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land						
CONTRIBUTION PLAN NUMBER 1									
Open space	6,031	11	-	-	239	(1)	-	6,280	-
Total	6,031	11	-	-	239	(1)	-	6,280	-
CONTRIBUTION PLAN NUMBER 2									
Drainage	87	1	-	-	3	-	-	91	-
Total	87	1	-	-	3	-	-	91	-
CONTRIBUTION PLAN NUMBER 3									
Community facilities	2	(2)	-	-	-	-	-	-	-
Total	2	(2)	-	-	-	-	-	-	-
CONTRIBUTION PLAN NUMBER 4									

G4-2 Developer contributions by plan (continued)

\$ '000	Opening balance at 1 July 2023	Contributions received during the year		Non-cash Other	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land						
Roads	32,323	3,781	-	-	1,362	(2,452)	-	35,014	-
Total	32,323	3,781	-	-	1,362	(2,452)	-	35,014	-
CONTRIBUTION PLAN NUMBER 5									
Open space	1,016	121	-	-	43	(6)	-	1,174	-
Total	1,016	121	-	-	43	(6)	-	1,174	-
CONTRIBUTION PLAN NUMBER 6									
Street trees	316	26	-	-	13	(3)	-	352	-
Total	316	26	-	-	13	(3)	-	352	-
CONTRIBUTION PLAN NUMBER 7									
Drainage	249	18	772	-	10	-	-	277	-
Open space	1,001	517	-	-	47	(27)	-	1,538	-
Total	1,250	535	772	-	57	(27)	-	1,815	-
CONTRIBUTION PLAN NUMBER 11									
Community facilities (libraries)	1,696	153	-	-	70	(76)	-	1,843	-
Total	1,696	153	-	-	70	(76)	-	1,843	-
CONTRIBUTION PLAN NUMBER 12									
Traffic facilities – bus shelters (other)	246	10	-	-	10	(1)	-	265	-
Total	246	10	-	-	10	(1)	-	265	-
CONTRIBUTION PLAN NUMBER 13									
Other (cemeteries)	135	21	-	-	6	(45)	-	117	-
Total	135	21	-	-	6	(45)	-	117	-
CONTRIBUTION PLAN NUMBER 14									
Roads (mebbin springs)	111	62	-	-	6	(6)	-	173	-
Total	111	62	-	-	6	(6)	-	173	-
CONTRIBUTION PLAN NUMBER 15									
Community facilities	3,532	411	-	-	147	(20)	-	4,070	-
Total	3,532	411	-	-	147	(20)	-	4,070	-
CONTRIBUTION PLAN NUMBER 16									
Other (surf lifesaving)	123	2	-	-	5	-	-	130	-
Total	123	2	-	-	5	-	-	130	-
CONTRIBUTION PLAN NUMBER 18									
Other (council admin fees)	1,779	349	-	-	77	(419)	-	1,786	-

G4-2 Developer contributions by plan (continued)

\$ '000	Opening balance at 1 July 2023	Contributions received during the year		Non-cash Other	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land						
Total	1,779	349	-	-	77	(419)	-	1,786	-
CONTRIBUTION PLAN NUMBER 19									
Open space	163	4	-	-	6	-	-	173	-
Community facilities	1,764	5	-	-	70	-	-	1,839	-
Path/cycleways	127	-	-	-	5	-	-	132	-
Total	2,054	9	-	-	81	-	-	2,144	-
CONTRIBUTION PLAN NUMBER 22									
Path/cycleways (shire wide cycleways)	828	134	-	-	35	(7)	-	990	-
Total	828	134	-	-	35	(7)	-	990	-
CONTRIBUTION PLAN NUMBER 23									
Parking (shire wide car parking)	1,031	308	-	-	50	(445)	-	944	-
Total	1,031	308	-	-	50	(445)	-	944	-
CONTRIBUTION PLAN NUMBER 25									
Open space (salt open space)	1,782	-	-	-	43	(705)	-	1,120	-
Total	1,782	-	-	-	43	(705)	-	1,120	-
CONTRIBUTION PLAN NUMBER 26									
Open space (shirewide)	6,774	861	-	-	314	22	-	7,971	-
Total	6,774	861	-	-	314	22	-	7,971	-
CONTRIBUTION PLAN NUMBER 27									
Open space	718	-	-	-	28	-	-	746	-
Total	718	-	-	-	28	-	-	746	-
CONTRIBUTION PLAN NUMBER 28									
Open space	900	3	-	-	33	(2)	-	934	-
Total	900	3	-	-	33	(2)	-	934	-
Open space	(1)	-	-	-	-	-	-	(1)	-
Total	(1)	-	-	-	-	-	-	(1)	-
CONTRIBUTION PLAN NUMBER 32									
Roads	-	9	-	-	-	-	-	9	-
Total	-	9	-	-	-	-	-	9	-

G5 Statement of performance measures

G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2024	Indicator 2024	Indicator 2023	Benchmark
1. Operating performance ratio				
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	23,940	9.47%	9.90%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	252,769			
2. Own source operating revenue ratio				
Total continuing operating revenue excluding all grants and contributions ^{1,3}	228,957	61.41%	63.77%	> 60.00%
Total continuing operating revenue inclusive of all grants and contributions ¹	372,835			
3. Unrestricted current ratio				
Current assets less all external restrictions	165,666	5.71x	5.09x	> 1.50x
Current liabilities less specific purpose liabilities	28,988			
4. Debt service cover ratio				
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	92,863	5.93x	5.73x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	15,651			
5. Rates and annual charges outstanding percentage				
Rates and annual charges outstanding	7,144	4.95%	4.90%	< 10.00%
Rates and annual charges collectable	144,204			
6. Cash expense cover ratio				
Current year's cash and cash equivalents plus all term deposits	450,797	30.94 months	22.17 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	14,571			

(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) Grants funding to contribute towards repairs of flood damaged roads has continued to be received in the current year, with total grants received being \$45.51m higher than the prior year.

G5-2 Statement of performance measures by fund

	General Indicators ⁴		Water Indicators		Sewer Indicators		Benchmark
	2024	2023	2024	2023	2024	2023	
\$ '000							
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	5.32%	11.34%	12.72%	(0.86)%	21.43%	12.31%	> 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 ^{1,3}	51.17%	54.50%	92.02%	89.96%	90.81%	90.23%	> 60.00%
Total continuing operating revenue inclusive of all grants and contributions ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	5.71x	5.09x	26.99x	24.23x	∞	58.26x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	4.65x	5.59x	3.67x	2.57x	∞	∞	> 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	4.83%	5.05%	6.22%	5.88%	5.02%	4.28%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	33.16	12.66	35.86	33.96	11.53	73.34	> 3.00
Monthly payments from cash flow of operating and financing activities	months	months	months	months	months	months	months

(1) - (3) Refer to Notes at Note G6-1 above.

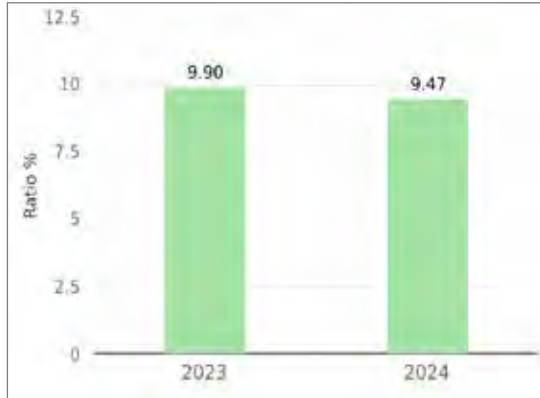
(4) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

End of the audited financial statements

H Additional Council disclosures (unaudited)

H1-1 Statement of performance measures – consolidated results (graphs)

1. Operating performance ratio



Purpose of operating performance ratio

This ratio measures Council's achievement of containing operating expenditure within operating revenue.

Commentary on 2023/24 result

2023/24 ratio 9.47%

The ratio increased in the current year largely due to the increased level of flood related repair grants. Due to the timing and quantity of work required, the related repair expenditure was not spent at balance date.

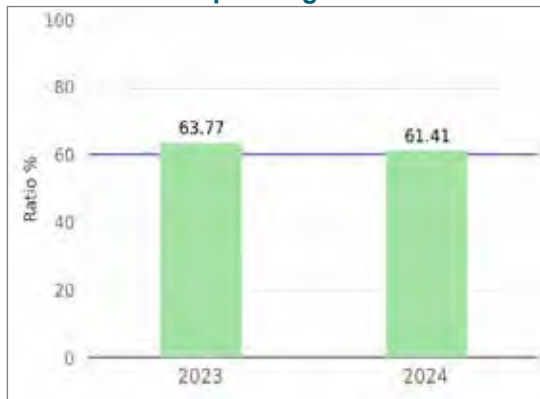
Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

2. Own source operating revenue ratio



Purpose of own source operating revenue ratio

This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions.

Commentary on 2023/24 result

2023/24 ratio 61.41%

Significant flood events created a relatively higher reliance on flood related grant income during the year.

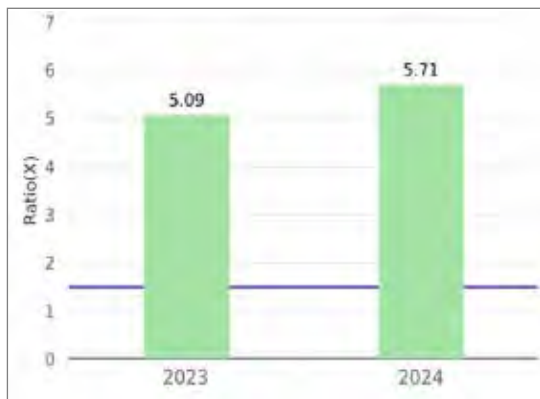
Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

3. Unrestricted current ratio



Purpose of unrestricted current ratio

To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.

Commentary on 2023/24 result

2023/24 ratio 5.71x

A larger volume of grants received for flood repairs later in the year combined with a delay in work undertaken due to labour shortage has returned a negative ratio. The full value of all related grants received is expected to be acquitted.

Benchmark: — > 1.50x

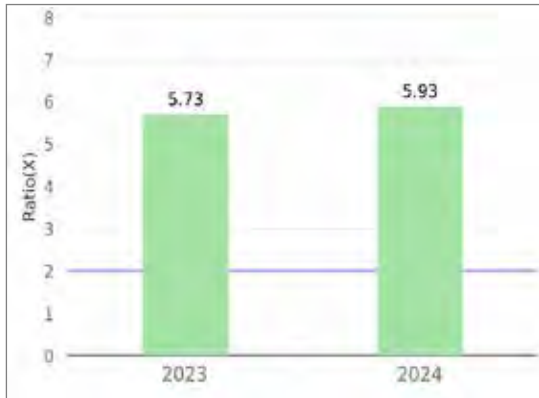
Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

H1-1 Statement of performance measures – consolidated results (graphs) (continued)

4. Debt service cover ratio



Purpose of debt service cover ratio

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

Commentary on 2023/24 result

2023/24 ratio 5.93x

The ratio improved in line with the increased operating result for the year, assisted by increased grant income.

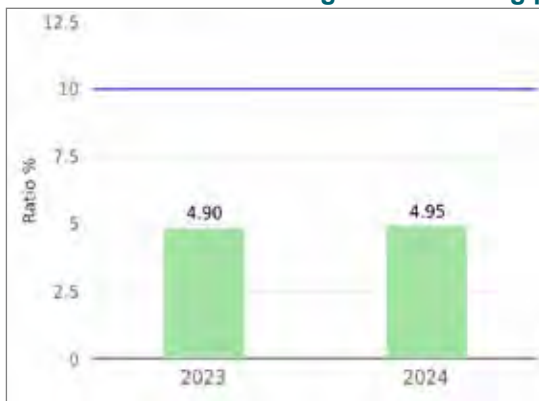
Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

5. Rates and annual charges outstanding percentage



Purpose of rates and annual charges outstanding percentage

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

Commentary on 2023/24 result

2023/24 ratio 4.95%

Continued cost of living pressures has resulted in a marginally higher current year ratio. However, the ratio remains well below the benchmark.

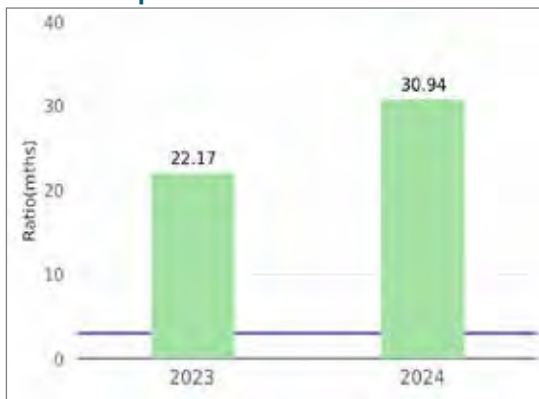
Benchmark: — < 10.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

6. Cash expense cover ratio



Purpose of cash expense cover ratio

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

Commentary on 2023/24 result

2023/24 ratio 30.94 months

The ratio has been boosted by the receipt of flood related repair grants later in the year not being spent at balance date, due to the timing and quantity of work required.

Benchmark: — > 3.00months

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

H1-2 Council information and contact details

Principal place of business:

Civic & Cultural Centre
10-14 Tumbulgum Road
Murwillumbah NSW 2484

Contact details

Mailing Address:

PO Box 816
Murwillumbah NSW 2484

Opening hours:

9:00am - 4:00pm
Monday to Friday
Closed Public Holidays

Telephone: 02 6670 2400

Internet: www.tweed.nsw.gov.au

Email: tsc@tweed.nsw.gov.au

Officers

General Manager

Troy Green

Responsible Accounting Officer

Michael Chorlton

Auditor

Audit Office of New South Wales

Elected members

Mayor

Chris Cherry

Councillors

Reece Byrnes

Rhiannon Brinsmead

Meredith Dennis

Nola Firth

James Owen

Warren Polglase (term ended 1 October 2024)

Kimberly Hone (declared elected 2 October 2024)

Other information

ABN: 90 178 732 496



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Tweed Shire Council

To the Councillors of Tweed Shire Council

Opinion

I have audited the accompanying financial statements of Tweed Shire Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2024, the Statement of Financial Position as at 30 June 2024, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2024, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Other Information

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the special purpose financial statements and Special Schedule - Permissible income for general rates.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993* and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

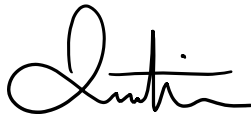
- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

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

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



Quentin Wong
Delegate of the Auditor-General for New South Wales

28 October 2024
SYDNEY



Cr Chris Cherry
 Mayor
 Tweed Shire Council
 PO Box 816
 MURWILLUMBAH NSW 2484

Contact: Quentin Wong
 Phone no: 02 9275 7454
 Our ref: R008-2124742775-7969

28 October 2024

Dear Mayor

Report on the Conduct of the Audit for the year ended 30 June 2024 Tweed Shire Council

I have audited the general purpose financial statements (GPFS) of the Tweed Shire Council (the Council) for the year ended 30 June 2024 as required by section 415 of the *Local Government Act 1993* (the Act).

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

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2024 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

INCOME STATEMENT

Operating result

	2024	2023*	Variance
	\$m	\$m	%
Rates and annual charges revenue	136.9	129.4	↑ 5.8
Grants and contributions revenue	143.9	115.3	↑ 24.8
Operating result from continuing operations	137.3	69.3	↑ 98.1
Net operating result before capital grants and contributions	17.2	20.3	↓ 15.3

Rates and annual charges revenue (\$136.9 million) increased by \$7.5 million (5.8 per cent) in 2023–24. The IPART approved rate peg was 4.0 per cent with an additional special rate variation of 2.4 per cent.

Grants and contributions revenue (\$143.9 million) increased by \$28.6 million (24.8 per cent) in 2023–24 primarily due to grants received from Transport for NSW relating to natural disaster funding.

Council's operating result from continuing operations (\$137.3 million including depreciation, amortisation and impairment expense of \$61.1 million) was \$68.0 million higher than the 2022–23 result. The increase in operating result is largely attributed to the following:

- increase of \$28.6 million in grants and contributions revenue, as described above
- increase of \$10.6 million in interest and investments revenue, due to increases in the cash rate
- increase of \$7.5 million in rates and annual charges revenue, as described above
- decrease of \$21.1 million in materials and services expenditure, due to significant flood related maintenance in 2022–23 in response to natural disasters.

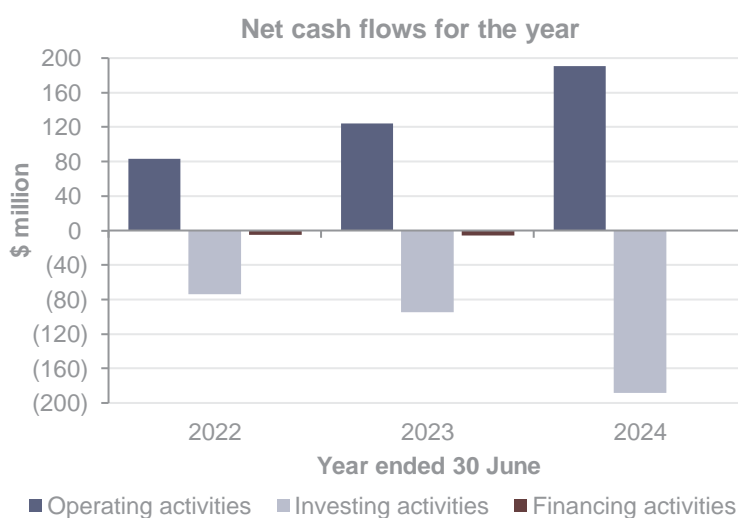
The net operating result before capital grants and contributions (\$17.2 million) was \$3.1 million lower than the 2022–23 result. This is partially due to a greater portion of revenue being grants and contributions provided for capital purposes.

STATEMENT OF CASH FLOWS

Net cash provided by operating activities increased by \$67.7 million. This is largely due to an increase in grants and contributions received and decrease in payments for materials and services.

Net cash used in investing activities increased by \$93.4 million. This is largely due to increased payments of \$49.5 million for Infrastructure, Property, Plant & Equipment, and a net increase in financial investments of \$40.9 million.

Net cash provided by financing activities increased by \$6.0 million. This is due to increased proceeds from borrowings of \$6.0 million.



FINANCIAL POSITION

Cash and investments

Cash and investments	2024	2023	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	526.7	471.4	Externally restricted balances comprise mainly of specific purpose unexpended grants, developer contributions, water and sewer funds and domestic waste management. The externally restricted balance has increased by \$51.9 million primarily due to the increase in unexpended grants and sewerage services.
Restricted and allocated cash, cash equivalents and investments:			
• External restrictions	380.2	328.3	
• Internal allocations	145.2	141.4	Internal allocations are determined by council policies or decisions, which are subject to change. Internally allocated cash and investments have increased by \$3.8 million primarily due to an increase in asset management reserve - infrastructure.

Debt

At 30 June 2024, Council had:

- \$116.0 million in secured loans (\$115.4 million in 2022–23)
- \$1.0 million in approved bank overdraft facilities with nil drawn down
- \$0.3 million in credit card facilities with \$0.023 million utilised.

PERFORMANCE

Performance measures

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

Operating performance ratio

Council met the benchmark for the current reporting period.

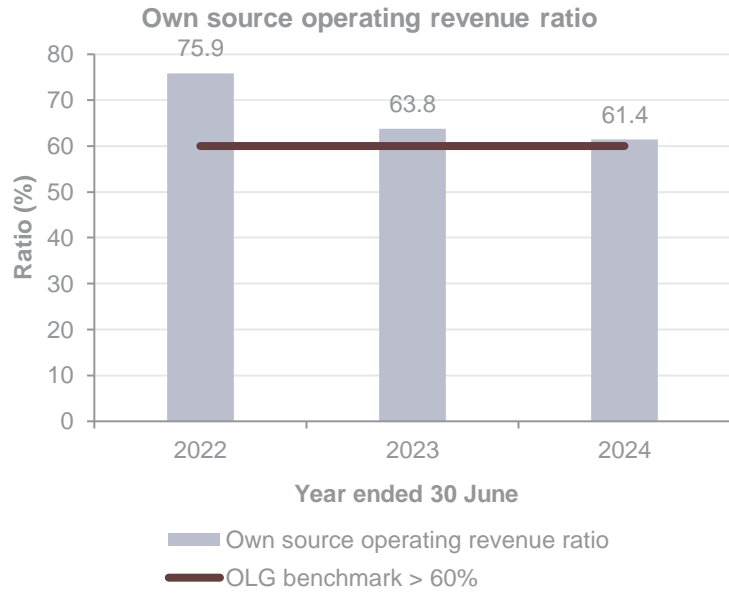
The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



Own source operating revenue ratio

Council met the benchmark for the current reporting period.

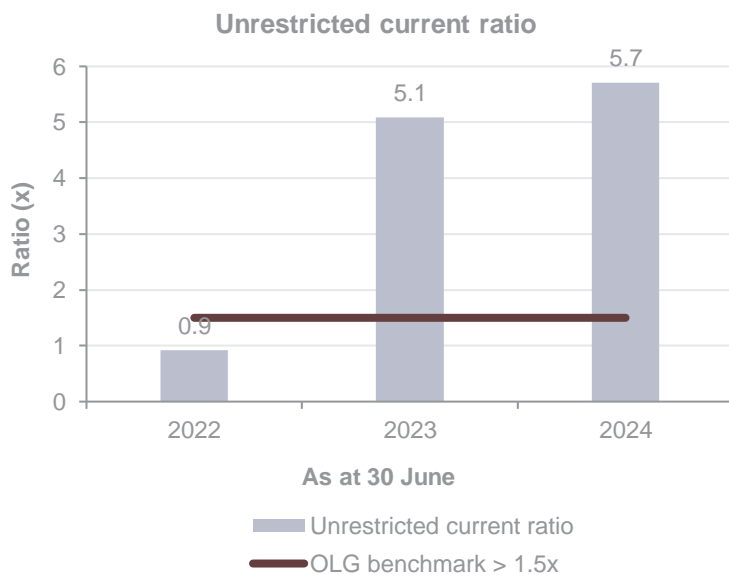
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



Unrestricted current ratio

Council met the benchmark for the current reporting period.

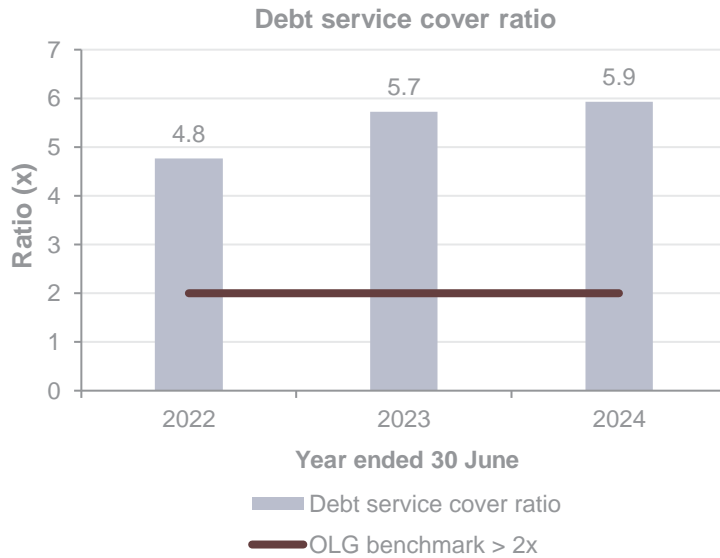
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



Debt service cover ratio

Council met the benchmark for the current reporting period.

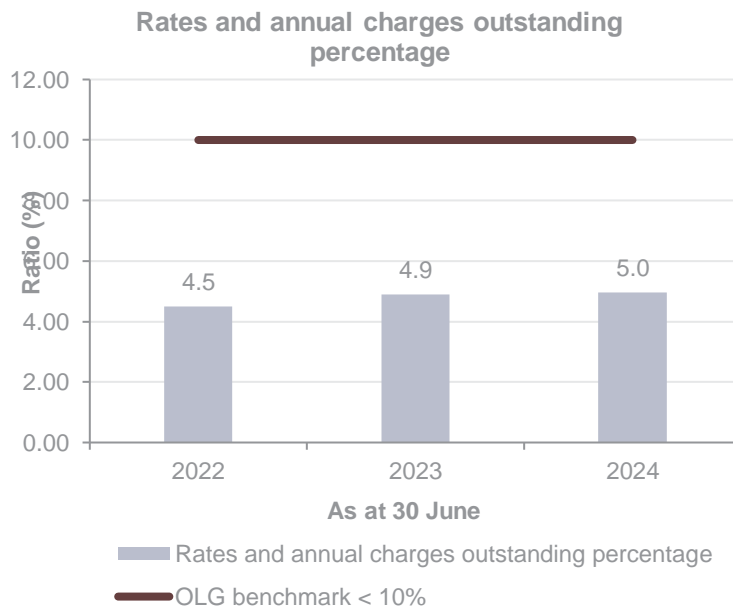
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



Rates and annual charges outstanding percentage

Council met the benchmark for the current reporting period.

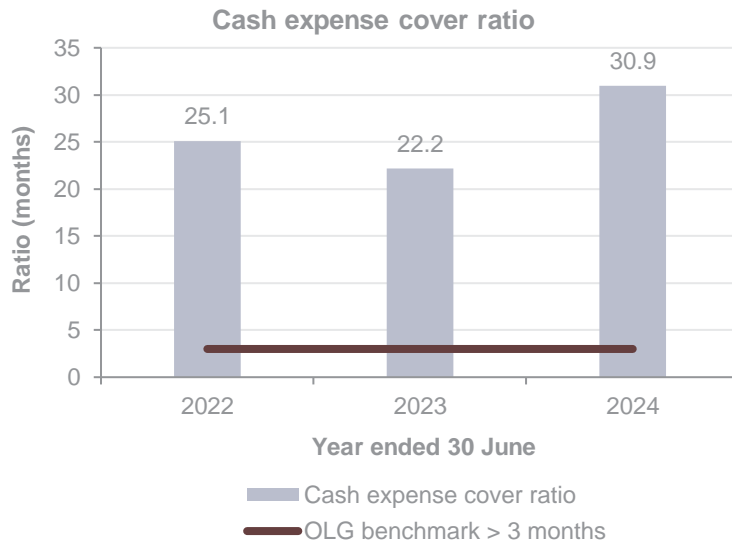
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.



Cash expense cover ratio

Council met the benchmark for the current reporting period.

This liquidity ratio indicates the number of months the council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.



Infrastructure, property, plant and equipment renewals

Council renewed \$105.4 million of infrastructure, property, plant and equipment during the 2023-24 financial year. This was mainly spent on roads, buildings and repairing assets damaged by natural disasters. A further \$36.8 million was spent on new assets, compared to \$39.4 million in the prior year.

OTHER MATTERS

Legislative compliance

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

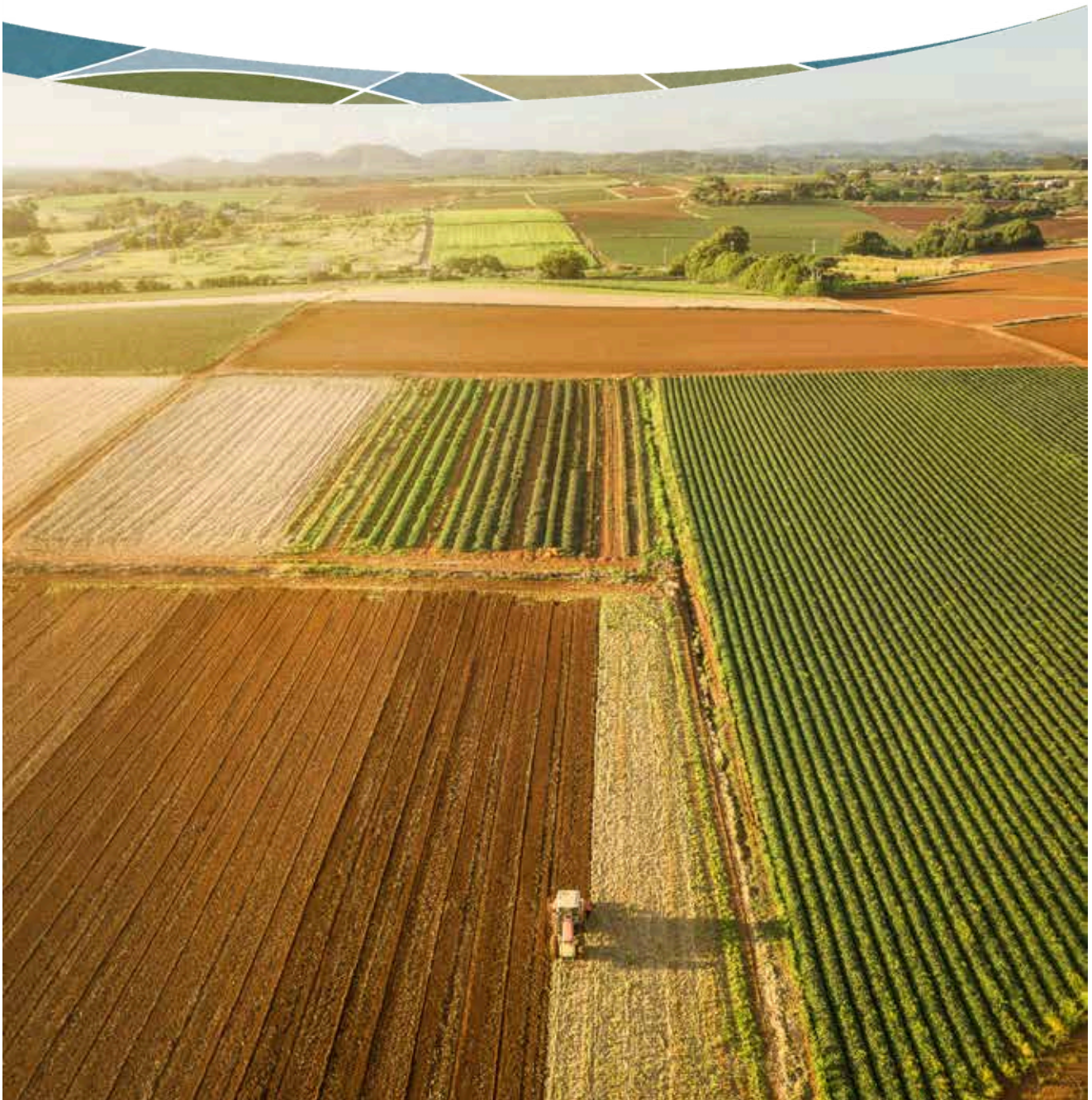
- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.

Quentin Wong
Delegate of the Auditor-General for New South Wales



Special Purpose Financial Statements

Year ended 30 June 2024



Tweed Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2024

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Tweed Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2024

Statement by Councillors and Management

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

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

- NSW Government Policy Statement, *Application of National Competition Policy to Local Government*
- Division of Local Government Guidelines, *Pricing and Costing for Council Businesses: A Guide to Competitive Neutrality*
- The Local Government Code of Accounting Practice and Financial Reporting
- Sections 3 and 4 of the NSW Department of Climate Change, Energy, the Environment and Water's (DCCEEW) *Regulatory and assurance framework for local water utilities, July 2022*

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

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

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

Signed in accordance with a resolution of Council made on 24 October 2024.



Chris Cherry
Mayor
24 October 2024



Meredith Dennis
Deputy Mayor
24 October 2024



Troy Green
General Manager
24 October 2024



Michael Chorlton
Responsible Accounting Officer
24 October 2024

Tweed Shire Council

Income Statement of water supply business activity

for the year ended 30 June 2024

\$ '000	2024	2023
Income from continuing operations		
Access charges	7,376	7,167
User charges	28,326	25,177
Interest and investment income	3,585	1,759
Grants and contributions provided for operating purposes	29	697
Property rental income	1,025	166
Fair value increment on investments through profit and loss	14	6
Total income from continuing operations	40,355	34,972
Expenses from continuing operations		
Employee benefits and on-costs	6,361	5,874
Borrowing costs	3,605	3,747
Materials and services	11,460	12,691
Depreciation, amortisation and impairment	12,517	11,465
Net loss from the disposal of assets	420	1,180
Calculated taxation equivalents	1,269	1,261
Debt guarantee fee (if applicable)	248	259
Occupancy expenses	1,280	1,495
Total expenses from continuing operations	37,160	37,972
Surplus (deficit) from continuing operations before capital amounts	3,195	(3,000)
Grants and contributions provided for capital purposes	3,470	3,128
Surplus (deficit) from continuing operations after capital amounts	6,665	128
Surplus (deficit) from all operations before tax	6,665	128
Less: corporate taxation equivalent (25%) [based on result before capital]	(799)	–
Surplus (deficit) after tax	5,866	128
Plus accumulated surplus	225,380	223,845
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	1,269	1,261
– Debt guarantee fees	248	259
– Corporate taxation equivalent	799	–
Less:		
– Tax equivalent dividend paid	(114)	(113)
Return on capital %	1.1%	0.1%
Subsidy from Council	19,758	22,805
Calculation of dividend payable:		
Surplus (deficit) after tax	5,866	128
Less: capital grants and contributions (excluding developer contributions)	(1,044)	(567)
Surplus for dividend calculation purposes	4,822	–
Potential dividend calculated from surplus	2,411	–

Tweed Shire Council

Income Statement of sewerage business activity for the year ended 30 June 2024

\$ '000	2024	2023
Income from continuing operations		
Access charges	34,586	32,654
Liquid trade waste charges	3,695	3,293
Fees	776	801
Interest and investment income	7,150	3,450
Grants and contributions provided for operating purposes	226	224
Rental property income	92	127
Fair value increment on investments through profit and loss	125	6
Total income from continuing operations	46,650	40,555
Expenses from continuing operations		
Employee benefits and on-costs	8,124	7,727
Materials and services	10,606	10,594
Depreciation, amortisation and impairment	15,819	14,754
Net loss from the disposal of assets	296	987
Calculated taxation equivalents	1,627	1,624
Occupancy expenses	2,104	2,487
Total expenses from continuing operations	38,576	38,173
Surplus (deficit) from continuing operations before capital amounts	8,074	2,382
Grants and contributions provided for capital purposes	4,473	4,143
Surplus (deficit) from continuing operations after capital amounts	12,547	6,525
Surplus (deficit) from all operations before tax	12,547	6,525
Less: corporate taxation equivalent (25%) [based on result before capital]	(2,019)	(596)
Surplus (deficit) after tax	10,528	5,929
Plus accumulated surplus	285,823	277,782
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	1,627	1,624
– Corporate taxation equivalent	2,019	596
Less:		
– Tax equivalent dividend paid	(109)	(108)
Return on capital %	1.3%	0.4%
Subsidy from Council	18,010	21,193
Calculation of dividend payable:		
Surplus (deficit) after tax	10,529	5,930
Less: capital grants and contributions (excluding developer contributions)	(2,612)	(1,917)
Surplus for dividend calculation purposes	7,917	4,013
Potential dividend calculated from surplus	3,958	2,006

Tweed Shire Council

Income Statement of holiday parks

for the year ended 30 June 2024

\$ '000	2024 Category 1	2023 Category 1
Income from continuing operations		
Fees	12,893	12,241
Interest and investment income	1,012	528
Hire fees	655	294
Total income from continuing operations	14,560	13,063
Expenses from continuing operations		
Employee benefits and on-costs	697	631
Materials and services	2,792	3,118
Depreciation, amortisation and impairment	1,554	541
Net loss from the disposal of assets	89	114
Calculated taxation equivalents	808	628
Caretaker remuneration	2,240	2,063
Occupancy expenses	3,536	3,308
Total expenses from continuing operations	11,716	10,403
Surplus (deficit) from continuing operations before capital amounts	2,844	2,660
Surplus (deficit) from continuing operations after capital amounts	2,844	2,660
Surplus (deficit) from all operations before tax	2,844	2,660
Less: corporate taxation equivalent (25%) [based on result before capital]	(711)	(665)
Surplus (deficit) after tax	2,133	1,995
Plus accumulated surplus	35,245	33,218
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	808	628
– Corporate taxation equivalent	711	665
Less:		
– Dividend paid	(2,190)	(1,259)
Return on capital %	4.4%	4.1%

Tweed Shire Council

Income Statement of commercial waste

for the year ended 30 June 2024

\$ '000	2024 Category 1	2023 Category 1
Income from continuing operations		
Annual charges	3,897	3,689
User charges	7,727	8,240
Other income	11	5
Total income from continuing operations	11,635	11,934
Expenses from continuing operations		
Employee benefits and on-costs	968	763
Borrowing costs	14	196
Materials and services	6,679	5,955
Depreciation, amortisation and impairment	473	205
Calculated taxation equivalents	49	54
Other expenses	594	596
Total expenses from continuing operations	8,777	7,769
Surplus (deficit) from continuing operations before capital amounts	2,858	4,165
Surplus (deficit) from continuing operations after capital amounts	2,858	4,165
Surplus (deficit) from all operations before tax	2,858	4,165
Less: corporate taxation equivalent (25%) [based on result before capital]	(715)	(1,041)
Surplus (deficit) after tax	2,143	3,124
Plus accumulated surplus	36,806	32,587
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	49	54
– Corporate taxation equivalent	715	1,041
Return on capital %	37.9%	63.9%

Tweed Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2024

\$ '000	2024	2023
ASSETS		
Current assets		
Cash and cash equivalents	1,658	343
Investments	68,000	66,000
Receivables	5,328	3,319
Other	30	20
Total current assets	75,016	69,682
Non-current assets		
Investments	8,020	10,006
Infrastructure, property, plant and equipment	617,633	588,779
Intangible assets	6	13
Total non-current assets	625,659	598,798
Total assets	700,675	668,480
LIABILITIES		
Current liabilities		
Payables	441	687
Borrowings	2,338	2,189
Total current liabilities	2,779	2,876
Non-current liabilities		
Borrowings	47,274	49,612
Total non-current liabilities	47,274	49,612
Total liabilities	50,053	52,488
Net assets	650,622	615,992
EQUITY		
Accumulated surplus	233,448	225,380
Revaluation reserves	417,174	390,612
Total equity	650,622	615,992

Tweed Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2024

\$ '000	2024	2023
ASSETS		
Current assets		
Cash and cash equivalents	3,271	–
Investments	121,000	99,500
Receivables	5,192	3,357
Other	39	29
Total current assets	129,502	102,886
Non-current assets		
Investments	22,585	29,505
Infrastructure, property, plant and equipment	606,603	589,365
Intangible assets	8	17
Total non-current assets	629,196	618,887
Total assets	758,698	721,773
LIABILITIES		
Current liabilities		
Bank overdraft	–	1,440
Payables	–	326
Total current liabilities	–	1,766
Total liabilities	–	1,766
Net assets	758,698	720,007
EQUITY		
Accumulated surplus	299,888	285,823
Revaluation reserves	458,810	434,184
Total equity	758,698	720,007

Tweed Shire Council

Statement of Financial Position of holiday parks

as at 30 June 2024

\$ '000	2024 Category 1	2023 Category 1
ASSETS		
Current assets		
Cash and cash equivalents	18,791	16,768
Investments	5,521	5,302
Receivables	199	153
Other	32	2
Total current assets	24,543	22,225
Non-current assets		
Infrastructure, property, plant and equipment	65,003	65,377
Total non-current assets	65,003	65,377
Total assets	89,546	87,602
LIABILITIES		
Current liabilities		
Payables	7,962	7,730
Total current liabilities	7,962	7,730
Total liabilities	7,962	7,730
Net assets	81,584	79,872
EQUITY		
Accumulated surplus	36,707	35,247
Revaluation reserves	44,877	44,625
Total equity	81,584	79,872

Tweed Shire Council

Statement of Financial Position of commercial waste
as at 30 June 2024

\$ '000	2024 Category 1	2023 Category 1
ASSETS		
Current assets		
Cash and cash equivalents	930	778
Investments	38,294	35,386
Total current assets	39,224	36,164
Non-current assets		
Infrastructure, property, plant and equipment	7,587	6,820
Total non-current assets	7,587	6,820
Total assets	46,811	42,984
LIABILITIES		
Current liabilities		
Payables	595	417
Total current liabilities	595	417
Non-current liabilities		
Provisions	2,967	3,192
Total non-current liabilities	2,967	3,192
Total liabilities	3,562	3,609
Net assets	43,249	39,375
EQUITY		
Accumulated surplus	39,713	36,806
Revaluation reserves	3,536	2,569
Total equity	43,249	39,375

Note – Material accounting policy information

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

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

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

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

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

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

National Competition Policy

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

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

Declared business activities

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

Category 1

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

- a. Tweed Water
Supply of water
- b. Tweed Sewerage
Sewerage Services
- c. Tweed Holiday Parks
Holiday/Caravan parks
- d. Commercial Waste
Non-domestic solid waste collection and disposal

Category 2

(where gross operating turnover is less than \$2 million)

Nil

Taxation equivalent charges

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

Note – Material accounting policy information (continued)

Notional rate applied (%)

Corporate income tax rate – **25%** (LY 25%)

Land tax – the first \$1,075,000 of combined land values attracts **0%**. For the combined land values in excess of \$1,075,000 up to \$6,571,000 the rate is **\$100 + 1.6%**. For the remaining combined land value that exceeds \$6,571,000 a premium marginal rate of **2.0%** applies.

Payroll tax – **5.45%** on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with DCCEEW's regulatory and assurance framework, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

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

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

Income tax

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

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

Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 25%.

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

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

The rate applied of 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:

Note – Material accounting policy information (continued)

Operating result before capital income + interest expense

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

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.30% at 30/6/24.

(iii) Dividends

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

A local government water supply and sewerage business is permitted to pay annual dividends from their water supply or sewerage business surpluses. Each dividend must be calculated and approved in accordance with DCCEEW's regulatory and assurance framework and must not exceed 50% of the relevant surplus in any one year, or the number of water supply or sewerage assessments at 30 June 2024 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with DCCEEW's regulatory and assurance framework, statement of compliance and statement of dividend payment, dividend payment form and unqualified independent financial audit report are submitted to DCCEEW.



INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statements

Tweed Shire Council

To the Councillors of Tweed Shire Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Tweed Shire Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2024, the Statement of Financial Position of each Declared Business Activity as at 30 June 2024 and the Material accounting policy information note.

The Declared Business Activities of the Council are:

- water supply
- sewerage
- holiday parks
- commercial waste.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2024, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Material accounting policy information note and the Local Government Code of Accounting Practice and Financial Reporting 2023–24 (LG Code).

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as the auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the Material accounting policy information note to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and Special Schedule 'Permissible income for general rates.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the Material accounting policy information note to the financial statements, are appropriate to meet the requirements in the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

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

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.

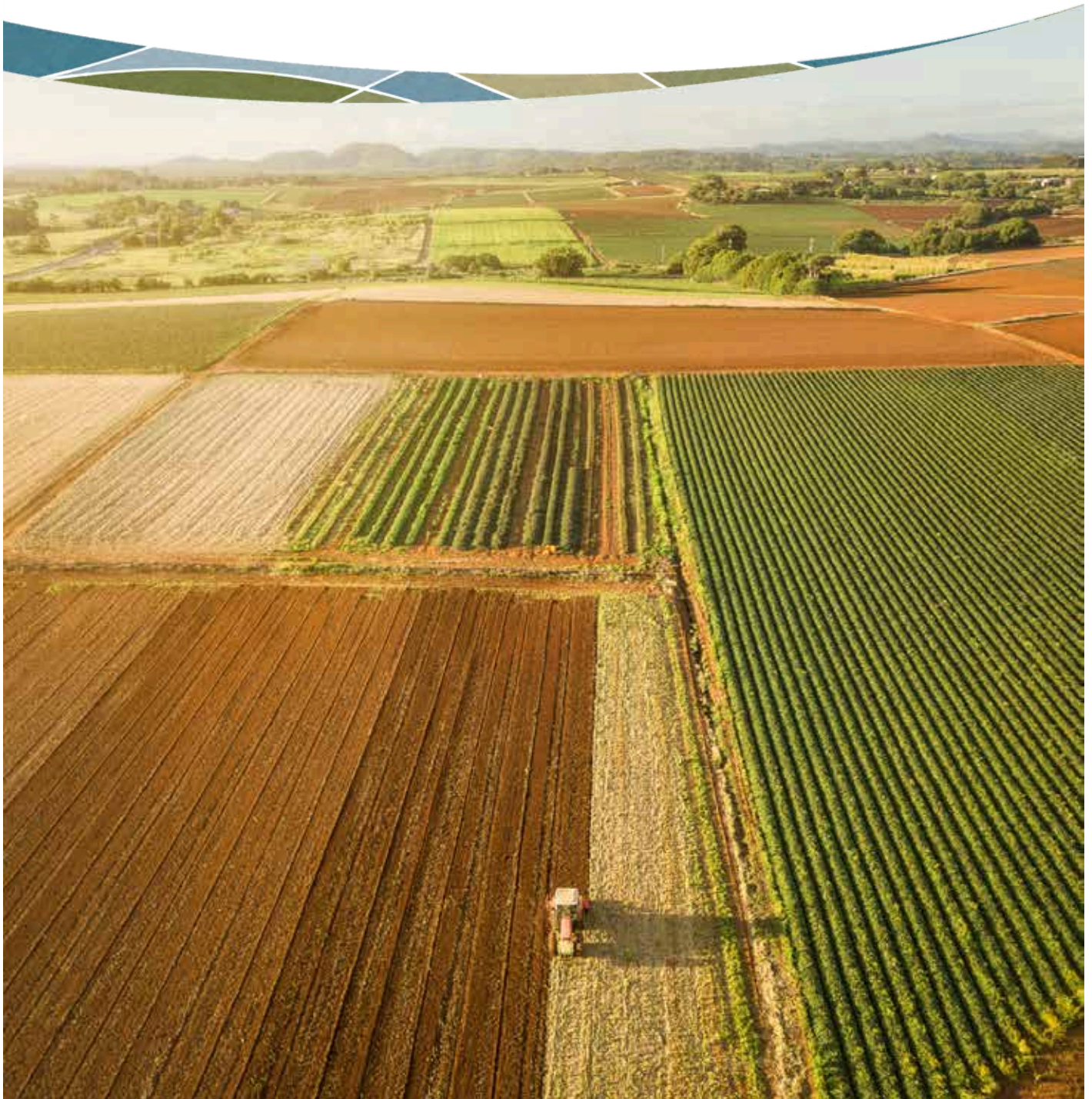
A handwritten signature in black ink, appearing to read 'Quentin Wong', with a stylized flourish at the end.

Quentin Wong
Delegate of the Auditor-General for New South Wales

28 October 2024
SYDNEY

Special Schedules

Year ended 30 June 2024



Tweed Shire Council

Special Schedules

for the year ended 30 June 2024

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Tweed Shire Council

Permissible income for general rates

\$ '000	Notes	Calculation 2023/24	Calculation 2024/25
Notional general income calculation ¹			
Last year notional general income yield	a	69,926	74,664
Plus or minus adjustments ²	b	280	441
Notional general income	c = a + b	70,206	75,105
Permissible income calculation			
Percentage increase	d	6.35%	4.60%
Plus percentage increase amount ³	f = d x (c + e)	4,458	3,455
Sub-total	g = (c + e + f)	74,664	78,560
Plus (or minus) last year's carry forward total	h	69	69
Sub-total	j = (h + i)	69	69
Total permissible income	k = g + j	74,733	78,629
Less notional general income yield	l	74,664	78,558
Catch-up or (excess) result	m = k - l	69	71
Carry forward to next year ⁴	p = m + n + o	69	71

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (3) The 'percentage increase' is inclusive of the rate-peg percentage, and/or special variation and/or Crown land adjustment (where applicable).
- (4) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Tweed Shire Council

To the Councillors of Tweed Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Tweed Shire Council (the Council) for the year ending 30 June 2025.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2023–24 (LG Code) and is in accordance with the books and records of the Council.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Schedule' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have

received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2024.

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and the special purpose financial statements.

In connection with my audit of the Schedule, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Schedule or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

- obtain reasonable assurance whether the Schedule as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar8.pdf. The description forms part of my auditor's report.

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

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.



Quentin Wong
Delegate of the Auditor-General for New South Wales

28 October 2024
SYDNEY

Tweed Shire Council

Report on Infrastructure Assets

as at 30 June 2024

Asset Class	Asset Category	Estimated cost			2023/24 Actual maintenance \$ '000	Net carrying amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard \$ '000	to bring to the agreed level of service set by Council \$ '000	2023/24 Required maintenance ^a \$ '000				1	2	3	4	5
Buildings	All buildings	936	936	3,165	168,838	249,327	16.9%	31.1%	28.0%	21.2%	2.8%	
	Sub-total	936	936	3,165	168,838	249,327	16.9%	31.1%	28.0%	21.2%	2.8%	
Other structures	All other structures	16	16	–	303	728	51.0%	5.0%	5.0%	31.0%	8.0%	
	Sub-total	16	16	–	303	728	51.0%	5.0%	5.0%	31.0%	8.0%	
Roads	Sealed roads	835	835	17,162	676,650	860,490	75.4%	19.4%	4.8%	0.4%	0.0%	
	Unsealed roads	–	–	210	5,815	5,815	80.3%	16.8%	2.9%	0.0%	0.0%	
	Bridges	–	–	5,207	218,322	260,339	94.4%	5.6%	0.0%	0.0%	0.0%	
	Footpaths	84	84	1,282	36,643	64,110	20.9%	31.7%	46.9%	0.4%	0.0%	
	Other	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%	
	Kerb and gutter	1,218	1,218	1,669	64,694	83,440	73.6%	13.2%	8.3%	4.3%	0.7%	
	Street furniture	29	29	487	21,475	24,356	95.7%	2.8%	1.1%	0.3%	0.1%	
	Car parks	112	112	270	10,747	13,512	80.6%	7.4%	8.8%	3.0%	0.3%	
	Bulk earthworks	–	–	4,070	205,748	205,775	100.0%	0.0%	0.0%	0.0%	0.0%	
	Sub-total	2,278	2,278	30,357	1,240,094	1,517,837	80.0%	14.2%	5.2%	0.5%	0.0%	

Tweed Shire Council

Report on Infrastructure Assets (continued)

as at 30 June 2024

Asset Class	Asset Category	Estimated cost			2023/24 Actual maintenance \$ '000	Net carrying amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard \$ '000	to bring assets agreed level of service set by Council \$ '000	Required maintenance ^a \$ '000				1	2	3	4	5
Water supply network	Other	40,844	40,844	4,825	526,292	832,723	54.0%	26.0%	12.0%	5.0%	3.0%	
	Sub-total	40,844	40,844	4,825	526,292	832,723	54.0%	26.0%	12.0%	5.0%	3.0%	
Sewerage network	Other	48,191	48,191	7,141	509,334	889,910	30.0%	41.0%	21.0%	5.0%	3.0%	
	Sub-total	48,191	48,191	7,141	509,334	889,910	30.0%	41.0%	21.0%	5.0%	3.0%	
Stormwater drainage	Other	22,862	22,862	2,042	196,839	319,072	17.0%	23.0%	47.0%	2.0%	11.0%	
	Sub-total	22,862	22,862	2,042	196,839	319,072	17.0%	23.0%	47.0%	2.0%	11.0%	
Open space / recreational assets	Other	5,056	5,056	1,089	42,922	63,543	26.0%	36.0%	4.0%	15.0%	19.0%	
	Swimming pools	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%	
Sub-total	5,056	5,056	1,089	42,922	63,543	26.0%	36.0%	4.0%	15.0%	19.0%		
Other infrastructure assets	Other	–	–	367	17,800	25,272	67.0%	5.0%	21.0%	2.0%	5.0%	
	Sub-total	–	–	367	17,800	25,272	67.0%	5.0%	21.0%	2.0%	5.0%	
Total – all assets		120,183	120,183	48,986	2,702,422	3,898,412	52.9%	24.9%	15.2%	4.2%	2.8%	

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

Infrastructure asset condition assessment 'key'

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

Tweed Shire Council

Report on Infrastructure Assets

as at 30 June 2024

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2024	Indicator 2024	Indicator 2023	Benchmark
Buildings and infrastructure renewals ratio				
Asset renewals ¹	151,463	264.50%	110.15%	> 100.00%
Depreciation, amortisation and impairment	57,263			
Infrastructure backlog ratio				
Estimated cost to bring assets to a satisfactory standard	120,183	4.25%	4.33%	< 2.00%
Net carrying amount of infrastructure assets	2,828,489			
Asset maintenance ratio				
Actual asset maintenance	52,207	106.58%	199.72%	> 100.00%
Required asset maintenance	48,986			
Cost to bring assets to agreed service level				
Estimated cost to bring assets to an agreed service level set by Council	120,183	3.08%	3.12%	
Gross replacement cost	3,898,412			

(*) 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.

Tweed Shire Council

Report on Infrastructure Assets

as at 30 June 2024

Buildings and infrastructure renewals ratio



Buildings and infrastructure renewals ratio

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

Commentary on result

23/24 ratio 264.50%

Current year funding and resourcing has continued to focus on buildings and infrastructure impacted by the 2022 flood event.

Benchmark: — > 100.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Asset maintenance ratio



Asset maintenance ratio

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.

Commentary on result

23/24 ratio 106.58%

Council has achieved this ratio despite the current year required asset maintenance cost doubling that of last year (\$50.0m v \$24.8m).

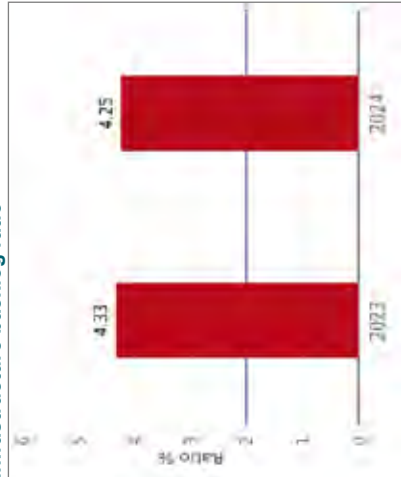
Benchmark: — > 100.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Infrastructure backlog ratio



Infrastructure backlog ratio

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

Commentary on result

23/24 ratio 4.25%

This ratio is based on the assessed condition of infrastructure which has been negatively impacted by the 2022 flood events.

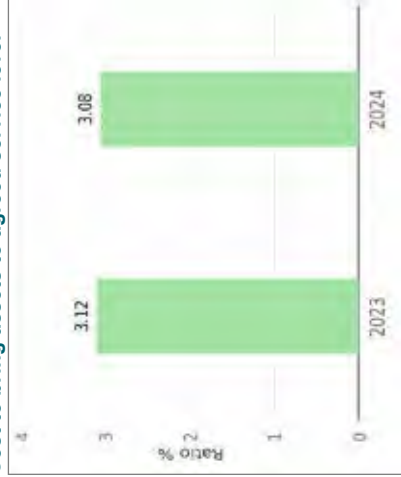
Benchmark: — < 2.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Cost to bring assets to agreed service level



Cost to bring assets to agreed service level

This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.

Commentary on result

23/24 ratio 3.08%

There has been a continued focus on maintenance works to damages resulting from the 2022 flood events.

Benchmark: — < 3.08%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Tweed Shire Council

Report on Infrastructure Assets

as at 30 June 2024

Infrastructure asset performance indicators (by fund)

	General fund		Water fund		Sewer fund		Benchmark
	2024	2023	2024	2023	2024	2023	
\$ '000							
Buildings and infrastructure renewals ratio							
Asset renewals ¹	503.93%	203.67%	20.17%	37.76%	7.52%	31.24%	> 100.00%
Depreciation, amortisation and impairment							
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	1.74%	2.03%	7.76%	7.29%	9.46%	8.85%	< 2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	114.06%	286.24%	100.00%	101.34%	72.23%	85.60%	> 100.00%
Required asset maintenance							
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council	1.43%	1.64%	4.90%	4.70%	5.42%	5.20%	
Gross replacement cost							

(¹) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

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