

New England Tablelands County Council  
Trading as  
New England Weeds Authority

Annual Report  
2014 – 2015

Adopted by Council 28 October 2015

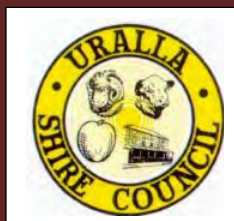


Our Environment

Our Community

Our Council

Our Responsibility



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## 1. CONTENTS

<b>2. CHAIRMAN’S MESSAGE.....</b>	<b>3</b>
<b>3. GENERAL MANAGER’S MESSAGE .....</b>	<b>5</b>
<b>4. INTRODUCTION – ANNUAL REPORTING ON PROGRESS .....</b>	<b>7</b>
<b>5. NEW ENGLAND WEEDS AUTHORITY REGION – PROFILE.....</b>	<b>8</b>
a. Area .....	9
b. Climate.....	9
c. Population breakdown .....	9
d. Landuse patterns .....	10
<b>6. COUNCIL’S VISION, MISSION AND VALUES .....</b>	<b>11</b>
a. Council’s Vision.....	11
b. Council’s Mission .....	11
c. Council’s Corporate Values.....	11
<b>7. COUNCIL’S RESPONSIBILITIES.....</b>	<b>12</b>
<b>8. MEMBERS OF COUNCIL 2014-2015.....</b>	<b>14</b>
a. Facilities provided to Councillors.....	15
b. Councillor attendance at Council Meetings 2014-2015 .....	15
<b>9. OUR ORGANISATION .....</b>	<b>16</b>
<b>10. THE BUSINESS ACTIVITY STRATEGIC PLAN 2013 – 2023 OVERVIEW .....</b>	<b>17</b>
<b>11. THE DELIVERY PLAN REPORT 2014-2015.....</b>	<b>18</b>
<b>12. PRINCIPAL ACTIVITIES.....</b>	<b>21</b>
PRINCIPAL ACTIVITY - P.A.1. CIVIC LEADERSHIP/GOVERNANCE / ADMINISTRATION / FINANCE / RISK MANAGEMENT.....	21
PRINCIPAL ACTIVITY- P.A.2 ENVIRONMENT - NOXIOUS WEED MANAGEMENT AND CONTROL.....	21
PRINCIPAL ACTIVITY- P.A.3 ECONOMIC AFFAIRS – PRIVATE WORKS AND OTHER BUSINESS UNDERTAKINGS .....	22
PRINCIPAL ACTIVITY- P. A 4 NSW WEEDS ACTION PROGRAM – NIWAC .....	22
<b>13. OTHER PROJECTS.....</b>	<b>30</b>
<b>14. EQUAL EMPLOYMENT OPPORTUNITY (EEO) .....</b>	<b>31</b>

<b>15. EMPLOYEE RELATIONS.....</b>	<b>31</b>
<b>16. MISCELLANEOUS REPORTING REQUIREMENTS.....</b>	<b>32</b>
a. Major Contracts and Tenders awarded by Council 2014 - 2015 .....	32
b. Legal costs incurred by Council .....	32
c. Work carried out on Private Land.....	32
d. External Bodies exercising functions delegated by Council.....	32
e. Partnerships, Corporations, Trusts or other Joint Ventures.....	32
f. Remuneration of General Manager .....	32
g. Requests made to Council under the Government Information (Public Access) Act 2009 .....	33
h. Public Interest Disclosures Report.....	33
i. Code of Conduct .....	33
<b>17. STATE OF THE ENVIRONMENT REPORT .....</b>	<b>34</b>
<b>18. GENERAL PURPOSE FINANCIAL STATEMENTS -- YEAR ENDED 30 JUNE 2015.....</b>	<b>35</b>

ABBREVIATIONS	
<b>BASP</b>	Business Activity Strategic Plan
<b>CAP</b>	Catchment Action Plan
<b>CLR</b>	Councillor
<b>DPI</b>	Department of Primary Industries
<b>DWO</b>	District Weeds Officer
<b>EEO</b>	Equal Employment Opportunity
<b>GIPA</b>	Government Information (Public Access Act) 2009
<b>GM</b>	General Manager
<b>LLS</b>	Local Land Services
<b>NEWA</b>	New England Weeds Authority
<b>NIWAC</b>	Northern Inland Weeds Advisory Committee
<b>PO</b>	Project Officer
<b>SOE</b>	State of the Environment
<b>SWO</b>	Senior Weeds Officer
<b>UNE</b>	University of New England
<b>WO</b>	Weed Officer
<b>WoNS</b>	Weeds of National Significance



## 2. CHAIRMAN'S MESSAGE

I am delighted to have represented the New England Tablelands (Noxious Plants) County Council as Chairman during 2014–2015 and I am pleased to present Council's 2014-2015 Annual Report.

This being the second year of the implementation of the Principal Activities under Council's 10 Year Business Activity Strategic Plan 2013 – 2023 sees the continuation of the strategic direction and good work of the first year through our Four Year Delivery Program 2013 – 2017, the Annual Operational Plan and the Resourcing Strategy.



The constituent member Councils comprise Walcha, Uralla Shire, Armidale Dumaresq and Guyra Shire. In February 2015 we received the resignation of Clr H. Beyersdorf as the Armidale Dumaresq Council representative, being replaced by Clr M. O'Connor who along with Clr A. Murat, Deputy Chair Clr M. Dusting from Uralla Shire and Clr D. Heagney from Guyra Shire Council have provided the policy and strategic direction for Council's successful weed management and control programs in the New England region.

Our success is measured on how well we achieve the objectives and operational tasks set out in the Business Activity Strategic Plan, Delivery Program and Annual Operational Plan. Our Plan was developed being mindful of the processes our member Councils of Armidale Dumaresq, Guyra, Uralla and Walcha undertook in developing their Community Strategic Plans and of the significance of community consultation.

This year has not been without its challenges from an operational viewpoint as the region continued to experience (severe drought conditions in the first half of the year. However, in implementing the second year of our Delivery Program and Annual Operational Plan I am pleased to report that our Council has preformed very well, being proactive in approaching and meeting the objectives of the programs for weed management and control in the New England region.

In meeting the challenges of the past year I would like to thank Council's General Manager and our staff for their support of Council, and for their dedication and commitment to their work in delivering the outcomes in weed management and control services to Council's area.

During the reporting year Council has been proactive in the ongoing external issues it faces from the current NSW Local Government reforms under the Fit for the Future program that may see Council come under the proposed Joint Organisation of Councils for the New England region some time in the near future.

In addition to this has been the State Government's response to the Natural Resource Commission's recommendations into the Review of Weed Management in NSW conducted in 2014 resulting in the previous 14 Regional Weeds Advisory Committees being reduced to 11, based on Local Land Services (LLS) boundaries.

As a consequence this will see our Council coming under the Northern Tablelands Local Land Services area resulting in the establishment of a new Regional Weed Committee.

Council was the lead agency for the Northern Inland Weeds Advisory Committee (NIWAC) which has now been split into the Northern Tablelands and North West Local Land Services regions. I would like to acknowledge the exceptional work of the Weed Officers of the member Councils of NIWAC, the Regional Project Officer, Heather Apps as well as the Councillor representatives for their valued contributions that has seen NIWAC recognized as a leader not only in the region but across the State in implementing the various activities under the NSW Weeds Action Program 2010 -2015.

Our Council through agreement with the Northern Tablelands Local Land Services (NTLLS) will remain the lead agency for the next round of funding under the NSW Department of Primary Industries NSW Weeds Action Program 2015-2020 (WAP 1520). In addition following negotiations with the North West Local Land Services (NWLSS), Council will also undertake the lead agency role for local control authorities within the NWLSS region (excluding Walgett Shire Council).

The finalisation of both these processes could see a significant impact on the future of our County Council and Council will closely monitor the outcomes of these processes as well as looking to strongly advocate for the best services for our community in regard to weed management and control in the New England region.

Furthermore following a request from Glen Innes Severn Council in April 2015, Council has entered into a Memorandum of Understanding with their Council to undertake their noxious weed functions and responsibilities on their behalf as from July 2015.

Finally, I extend my sincere appreciation to my fellow Councillors for their support and their work both within this and their constituent Councils, and in the community.

I consider it a privilege to introduce the New England Tablelands (Noxious Plants) County Council Annual Report for 2014 – 2015.

Clr Maria Woods  
**Chairperson**



Clr Maria Woods  
**Chairperson**



**Typical New England grazing property.**

### 3. GENERAL MANAGER'S MESSAGE

I am pleased to present the 2014-2015 Annual Report on behalf of the New England Tablelands (Noxious Plants) County Council trading as New England Weeds Authority (NEWA).

NEWA's Annual Operational Plan 2014-2015 identified the actions outlined in the 4 Year Delivery Program of Council's 10 Year Business Activity Strategic Plan 2013 – 2023. This Plan highlights Council's obligation to carrying out effective and efficient weed management programs on behalf of our constituent member Councils of Armidale Dumaresq, Guyra, Uralla and Walcha, covering an area of some 18,255 km<sup>2</sup>.



The Plan highlights Council's commitment to the main priorities and aspirations of the community, by taking action to address weeds on behalf of our member Councils to improve agricultural sustainability, primary industry productivity and to deliver broad environmental outcomes for the New England region.

As mentioned in the Chairman's Message our region has for the first half of the year experienced severe drought conditions, being followed by extensive heavy rain that resulted in a prolific growth of vegetation including weed species. As a result it has been a very active year and I am pleased to report that the measurable outcomes for property inspections and our roadside control programs have been achieved or exceeded. This result can be attributed to the dedication of staff, which is one of the reasons why NEWA is so highly regarded throughout the region.

Concentrated efforts have continued in relation to a number of noxious weeds found in our area with a focus on Tropical Soda Apple and Tecoma in the Macleay Valley, Gorse in the Booroolong Valley and Serrated Tussock in all known areas, as well as Blackberries and St Johns Wort. These invasive noxious weeds pose a significant threat to the agricultural viability of the region. An extensive control program has been supplemented by planned extension and education programs through field days and workshops which have been well received by landholders and the wider community.

We have again taken a proactive approach to carrying out weed management and control programs outside our area for other local control authorities and agencies. This work has compensated for a reduction in core operational areas as a result of the drought conditions earlier in the year.

These activities together with an increase in grant funds for the Tropical Soda Apple control program in the Upper Macleay Valley have resulted in a very sound financial outcome for the reporting year, as evidenced in the Financial Statements.

NEWA works closely with other like Authorities including the two newly formed Local Land Services (LLS) authorities of the North West and Northern Tablelands as well as the National Parks and Wildlife Service and Landcare, covering our region. NEWA with a reputation for good management, as well as getting the job done, has been able to secure further funds from these organisations.

I am pleased to report that negotiations with Glen Innes Severn Council has resulted in a Memorandum of Understanding being entered into in April 2015 whereby the Authority will carry out their responsibilities for weed management and control under the provisions of the Noxious Weeds Act 1993, from 1<sup>st</sup> July 2015. This will see benefits for both our Authority and Glen Innes Severn Council through economies of scale, better utilisation of resources and the ability to enhance a regional strategic approach to weed management and control in the region.

Whilst the Authority continued to act as Lead agency on behalf of the ten member Councils of the Northern Inland Weeds Advisory Committee (NIWAC) for the implementation of the State Government's NSW Weeds Action Program for the year, this will change in the future as detailed in the Chairman's Message as a result of the Review of Weed Management in NSW in 2014. Notwithstanding the fifth and final year objectives, activities and funding allocations have been achieved in accordance with the measurable outcomes under the regional Weeds Action Program and the NIWAC Weeds Action Business Plan 2010-2015. A highlight has been the release in June 2015 of the Integrated Aerial Surveillance Innovative Project Feasibility Report into the potential use of Unmanned Aerial Vehicles (UAVs) as a surveillance tool for mapping and classification of vegetation as part of local control authorities' regional inspection programs for invasive weed species.

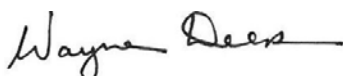
The Authority continues to seek improvement in its administration and operational areas with further efforts in the past twelve months in regard to reviewing, updating and preparing new policies and procedures. In addition the organization has embarked on a risk management action program that will lead to further enhancing the co-ordination of activities towards an enterprise wide approach to risk management.

The Authority's staff structure has remained stable over the reporting period with Weeds officers operating in each of the constituent Council areas. My appreciation is extended to Council's officers for their continued hard work, dedication and professional approach to their many duties.

The Authority continues to be recognized as a leader in the management and control of noxious and invasive weeds not only in the region in which it operates but throughout the State, and all looks well for the future viability of the organization. However, as indicated in the Chairman's message, there still remain many concerns within local Councils for the future of local government as we await the outcome of NSW Government's reform of local government in NSW under the Fit for the Future program.

Whilst the results of this review are yet to be known, it is considered that no matter what the outcomes may be, our Council is in a stable and sound financial situation to meet the challenges of the future and to continue to provide the best possible service to our member Councils and the wider community in regard to weed management and control.

In conclusion, I would like to express my gratitude to Councillors for their strategic direction and leadership as well as the staff for their professionalism, valued efforts and commitment that have made the 2014-2015 achievements possible.



Wayne Deer  
**General Manager**



## 4. INTRODUCTION – ANNUAL REPORTING ON PROGRESS

Annual reporting to the community is an important part of transparent and accountable local government. Council is required under the legislation to prepare an Annual Report as one of the key points of accountability between Council, its member Councils and the community.

The Annual Report focuses on Council's implementation of the Delivery Program and Operational Plan. The report also includes information that is prescribed by the Local Government (General) Regulation 2005, including provisions relating to the content of Council's annual statement of revenue policy.

The Business Activity Strategic Plan must be reviewed every four years. From 2012, each newly elected Council must complete the review by 30 June in the year following the local government elections and roll the planning period forward by at least 4 years so that it is always a 10 year minimum plan.

A report on the progress on implementation of the Business Activity Strategic Plan must be presented at the final meeting of an outgoing Council, relating to the effectiveness of the Plan in achieving its environmental, economic, social and civic leadership/governance objectives over the past four years.



**Walcha township**

## 5. NEW ENGLAND WEEDS AUTHORITY REGION – PROFILE

The New England Tablelands (Noxious Plants) County Council (trading as the New England Weeds Authority) area comprises the constituent member local government areas of Armidale Dumaresq, Guyra Shire, Uralla Shire and Walcha Council which forms part of the Great Dividing Range and New England Plateau.

The following Map 1 indicates the County Council's member councils and adjoining council areas.



**Map 1: NSW Local Government regions and Member Councils of the New England Tablelands (Noxious Plants) County Council**

## **a. Area**

The New England Tablelands (Noxious Weeds) County Council area covers some 18,255 km<sup>2</sup> (Armidale Dumaresq 4,235km<sup>2</sup>, Uralla 3,215 km<sup>2</sup>, Walcha 6,410 km<sup>2</sup> and Guyra 4,395 km<sup>2</sup>) stretching from Ben Lomond in Guyra Shire in the north to Nowendoc in the Walcha Council in the south, west to Bundara in Uralla Shire and east to Ebor in the Armidale Dumaresq Council area.

## **b. Climate**

Climatic conditions in the region range from sub humid temperate to cool temperate climates with snow falling on some occasions. Elevation ranges from just below 1,000m to just over 1,300m above sea level, with pleasant warm summers, extended spring and autumn seasons and a long cold winter period.

Rainfall in the region ranges from 700mm to 1,200mm annually with approximately 60% falling in the summer and 40% falling in the winter.

## **c. Population breakdown**

The total population for the County Council's area is 39,195<sup>1</sup> which is broken down into member Council areas of Armidale Dumaresq 25,270, Guyra 4,543, Uralla 6,260 and Walcha 3,122.



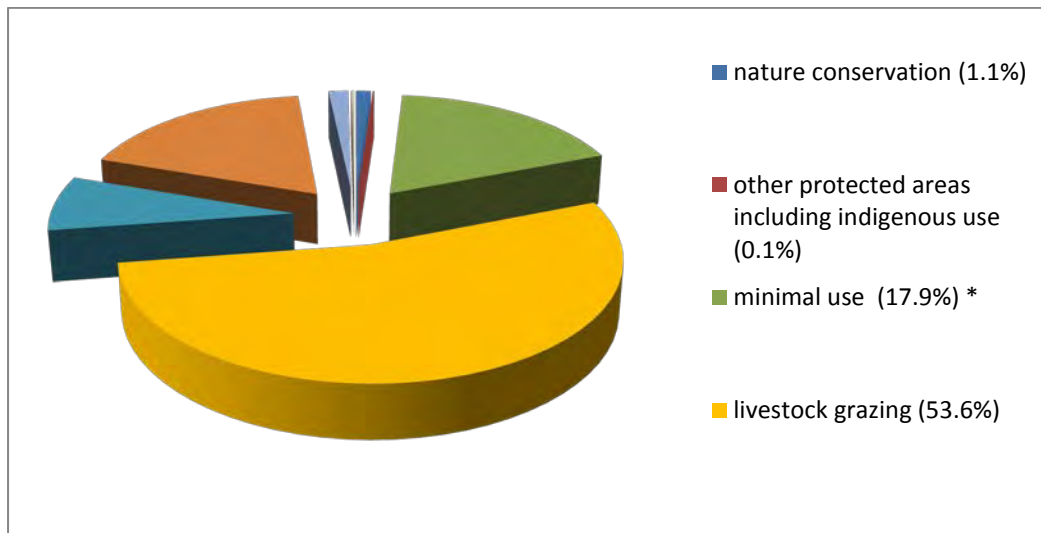
**Armidale city**

<sup>1</sup> 2011 Census



## d. Landuse patterns

The following chart summarises the landuse patterns according to the Australian Natural Resources Atlas for the County Council region. The majority is devoted to livestock grazing (53.6%) and dryland agriculture (18%), reinforcing the significance of the regions economy being based on agricultural pursuits and highlighting the importance to the area of weed management and control. Only a small portion of this land area (0.1%) is devoted to urban and residential use.



*\*Minimal use: encompasses reserved crown land (stock routes, defence reserves and mine reserves) and vacant and institutional crown land. Also includes private land with open or closed native forest with unknown use (most likely remnant native cover).*

**Chart 1: Land use patterns in the New England Weeds Authority area.**



**Guyra township**



## 6. COUNCIL'S VISION, MISSION AND VALUES

### a. Council's Vision

To protect the natural environment, agricultural activities, the economy and community from the impacts of noxious and invasive weeds within the New England and Northern Tablelands region of NSW.

### b. Council's Mission

To be recognised as a leader in the weed management and control industry by our member Councils and the community.

### c. Council's Corporate Values

**Our Business & Partnerships** – managing all aspects of our business in a transparent and sustainable manner while providing best value for money to our member Councils, the community and partners.

**Our Community** – providing a weed management and control service in a way that is accountable to the community/stakeholders and supports our constituent Councils' regional community plans in natural resource management.

**Our Employees** – developing staff committed to quality, professional team work and safety, while striving for continuous improvement and accepting personal responsibility.

**Our Customers** – meeting the needs and expectations of our customers.

**Our Relationships** – being open, supportive and constructive in all our relationships.

**Our Environment** – conserving resources, protecting and enhancing our agricultural and natural environment.



A regional rapid response to Tropical Soda control work in the Macleay, 2015.

## 7. COUNCIL'S RESPONSIBILITIES

As an organisation the County Council is constituted under the Local Government Act 1993 and is specified as a local control authority under the *Noxious Weeds Act 1993*. It is a single purpose authority formed to administer and control declared noxious and invasive weeds, and has been operating since 1947. The County Council is fundamentally responsible for weed control of gazetted or declared noxious weeds including:

- Ensuring landholders/occupiers of private land fulfil their obligations under the *Noxious Weeds Act 1993*.
- inspection of land within their area in connection with noxious and invasive weeds;
- enforcing the control of noxious weeds as per the control class;
- weed management on land occupied by the council and on roads in their area;
- publicity about weeds declared in the area;
- proposing changes to noxious weed declarations;
- developing, implementing and co-ordinating local strategies and policies;
- providing on-going approved training and professional development for weed staff and
- providing adequate resources to implement noxious and invasive weed programs.



Uralla township

In addition, the County Council was the lead agency on behalf of the Northern Inland Weeds Advisory Committee (NIWAC) for the implementation of the NSW Weeds Action Program funded by the State Government through the NSW Department of Primary Industries (NSW DPI). This region covers the 10 member local government areas of the NIWAC region (Glen Innes Severn, Gunnedah, Gwydir, Inverell, Liverpool Plains, Moree Plains, Narrabri, NEWA [Armidale Dumaresq, Guyra Shire, Uralla Shire and Walcha Council], Tamworth Regional, and Tenterfield), comprising some 100,000 km<sup>2</sup> of the New England and North West region of NSW, as detailed in the NIWAC Weed Action Business Plan 2010 -2015, these duties have been extended within the region to build a capacity to:

- identify and manage high risk weed species and entry pathways;
- develop and implement early weed detection capabilities;
- assist in the timely detection of new weed incursions;
- affect a quick response to eradicate or contain new weeds;
- identify and prioritise weed management programs to where benefits are greatest;
- provide effective and targeted on-ground weed control;
- increase community acceptance of, and involvement in effective weed management;
- integrate weed management into education programs;
- improve the knowledge base for weed management Officers by providing current educational material and opportunities and by setting a public example;
- monitor progress of the NSW Invasive Species Plan's implementation and
- encourage the use of cost-sharing arrangements.

Central to meeting the abovementioned duties and responsibilities is the implementation of a consistent, co-ordinated and co-operative approach to regional weed inspection and control programs.



**Northern New England Grazing Property**



## 8. MEMBERS OF COUNCIL 2014-2015

The New England community is represented by five Councillors from the constituent Councils of Armidale Dumaresq (2 members), Guyra Shire (1 member), Uralla Shire (1 member) and Walcha Council (1 member), under the leadership of an annually elected Chairperson.

The Councillors have provided strong leadership in the development of the County Council's Business Activity Strategic Plan 2013 - 2023 as part of their commitment towards achieving the strategic objectives contained within the Plan.

**ARMIDALE DUMARESQ COUNCIL:** Councillor Andrew Murat  
Councillor Herman Beyersdorf  
(resigned April 2015)  
Councillor Margaret O'Connor  
(from May 2015)

**GUYRA SHIRE COUNCIL:** Councillor Dean Heagney

**URALLA SHIRE COUNCIL:** Councillor Mark Dusting

**WALCHA COUNCIL:** Councillor Maria Woods

**Authority Chair:** Councillor Maria Woods    **Deputy Chair:** Councillor Mark Dusting



**Councillors of the New England Tablelands (Noxious Plants) County Council 2014-2015**

**From left: Cllr Dean Heagney, Cllr Maria Woods (Chair), Cllr Margaret O'Connor.**

**Seated: Cllr Andrew Murat and Cllr Mark Dusting (Deputy Chair).**

#### **a. Facilities provided to Councillors**

The following fees and expenses with regard to the Chairperson and Councillors were paid during 2014-2015:

<b>Fees and Expenses</b>	<b>Amount</b>
<b>Chairpersons Allowance</b>	<b>\$5,518.00</b>
<b>Councillor Fees</b>	<b>\$12,150.04</b>
<b>Miscellaneous expenses (conferences, accommodation &amp; catering)</b>	<b>\$1,449.75</b>
<b>Interstate and Overseas Travel</b>	<b>0</b>
<b>Total</b>	<b>\$19,117.79</b>

All costs associated with attendance at conferences and seminars are in accordance with Council's adopted Payment of Expenses Policy.

No vehicle, equipment or communication expenses were incurred by the Chairperson or Councillors during the reporting period.

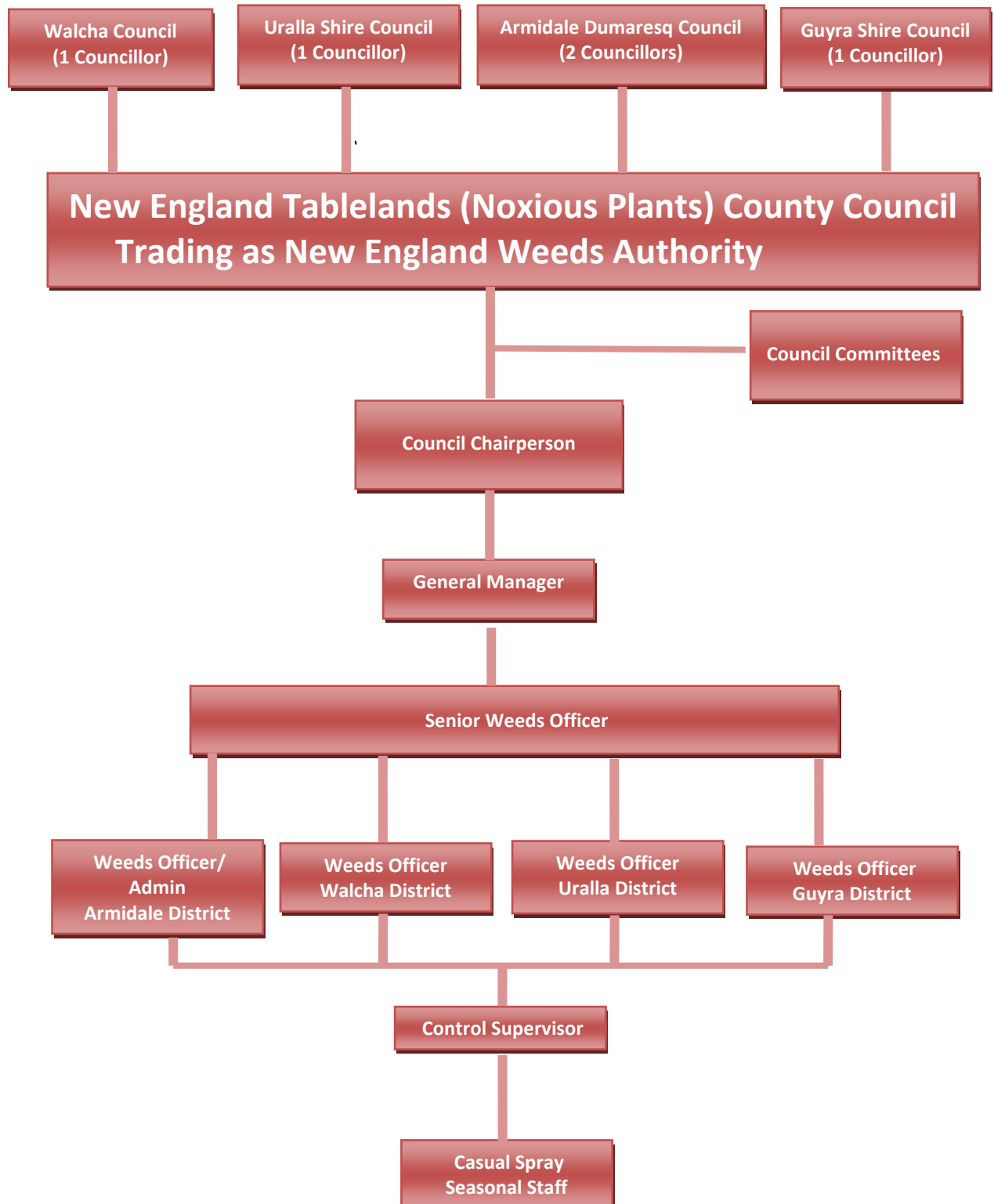
#### **b. Councillor attendance at Council Meetings 2014-2015**

<b>Councillor</b>	<b>Ordinary Meetings (5 held)</b>
<b>Clr Maria Woods</b>	<b>5/5</b>
<b>Clr Mark Dusting</b>	<b>4/5</b>
<b>Clr Herman Beyersdorf</b>	<b>2/4</b>
<b>Clr Dean Heagney</b>	<b>5/5</b>
<b>Clr Andrew Murat</b>	<b>5/5</b>
<b>Clr Margaret O'Connor</b>	<b>0/1</b>

## 9. OUR ORGANISATION

New England Tablelands (Noxious Plants) County Council trades as the New England Weeds Authority (NEWA). The General Manager, whose position is part-time, is the most senior employee of Council. The General Manager is selected and appointed by Councillors on a renewable fixed-term performance based contract for a maximum of three years.

The following chart shows the organisational structure.



**Chart 2: Organisational Structure**

## 10. THE BUSINESS ACTIVITY STRATEGIC PLAN 2013 – 2023 OVERVIEW

The Business Activity Strategic Plan (the Plan) identifies Council's and the communities main priorities and aspirations for the future, addressing strategies for achieving the objectives in relation to noxious and invasive weeds management and control across our constituent member Council areas, so as to improve agricultural sustainability, primary industry productivity and to deliver broad environmental outcomes for the New England region for the next ten years.

The Plan is the foundation for the Annual Operational Plan, Four Year Delivery Program and Resourcing Strategy comprising the Ten Year Financial Plan, Workforce Strategy and the Asset Management Plan.

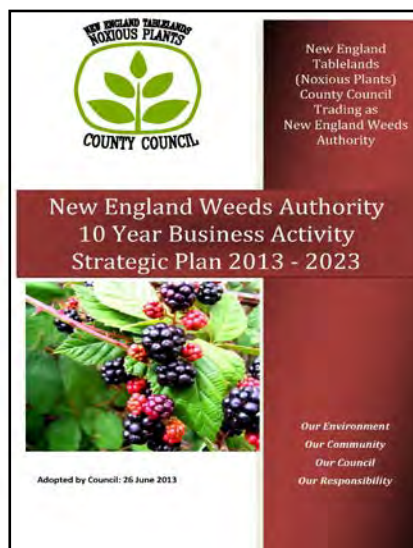
In meeting the outcomes of our Plan, Council has a long term focus that addresses issues about environmental, economic, social and civic leadership objectives as well as reflecting the community engagement processes that have been undertaken by our constituent Councils.

Early on in their processes, formal approaches were made to each Council to be involved in their respective community engagement activities and appropriate input to the environment sections in the development of their Community Strategic Plans. This partnering in the community engagement process has been most helpful in developing Council's Business Activity Strategic Plan.

Council, as a small single purpose organisation has been mindful of its resource capacity and has acted prudently to deliver the outcomes identified in the second year of its plan.

Annual reporting to the community is an important part of transparent and accountable Local Government. Council is required under the legislation to prepare an Annual Report as one of the key points of accountability between Council, its member Councils and the community.

Council undertook a review of its Business Activity Strategic Plan after the Council elections held in September 2012 and the revised Plan was finalised and adopted by Council on 26 June 2013.



### **New England Weeds Authority 10 Year Business Activity Strategic Plan 2013 - 2023**

## 11. THE DELIVERY PLAN REPORT 2014-2015

The dynamic nature of noxious and invasive weed species means that Council's approach to weed management and control is constantly evolving. Through its strategic objectives and principal activities, Council will continue to improve the services it provides to the community in a range of ways including effective governance, strategic planning, environmental management and economic sustainability.

Council's approach to weed management and control also reflects the objectives of the NSW Invasive Species Plan 2008 – 2015 and NSW Weed Action Program 2010 -2015. As a result, the Business Activity Strategic Plan provides the following direction as to how our resources will be employed to achieve the following four strategic objectives:

### **STRATEGIC OBJECTIVE S.O.1**

**PREVENTING THE ESTABLISHMENT OF NEW WEED SPECIES IN OUR REGION - EXCLUDE**

### **STRATEGIC OBJECTIVE S.O.2**

**ELIMINATE OR PREVENT THE SPREAD OF EXISTING AND NEW WEED SPECIES IN OUR REGION – ERADICATE OR CONTAIN**

### **STRATEGIC OBJECTIVE S.O.3**

**REDUCE THE IMPACTS OF WIDESPREAD INVASIVE WEED SPECIES – EFFECTIVELY MANAGE**

### **STRATEGIC OBJECTIVE S.O.4**

**ENSURE COMMUNITY, INDUSTRY AND GOVERNMENT STAKEHOLDERS HAVE THE ABILITY AND LONG-TERM COMMITMENT TO MANAGE INVASIVE SPECIES – BUILD CAPACITY**

To achieve these strategic objectives our actions are centered on the following strategies:

- identification and management of high-risk weed species and the pathways they utilize within our region;
- formulation of weed detection systems to improve our capacity to find new weeds early;
- ensuring we have the resources and procedures in place to undertake strategic weed control measures and rapid response against new weed incursions;
- continual analysis of our weed management programs to ensure we are directing resources to where benefits will be the greatest and
- increasing the community commitment and involvement in proactive weed management and control approaches.

Our approach to weed management and control has strong linkages with the Australian Weeds Strategy, the NSW Biodiversity Strategy, NSW Invasive Species Strategy and the NSW Weeds Action Program.

At a regional level our Business Activity Strategic Plan is interconnected with the Northern Inland Weeds Advisory Committee Weed Action Business Plan 2010 – 2015 and regional Management Plans developed for specific weeds.

Our regional Weed Action Program has established a co-ordinated approach with the Local Government areas of the Northern Inland Weeds Advisory Committee (Glen Innes Severn, Gunnedah, Gwydir, Inverell, Liverpool Plains, Moree Plains, Narrabri, NEWA [Armidale Dumaresq, Guyra Shire, Uralla Shire and Walcha Council], Tamworth Regional, and Tenterfield).



Our Council acted as the lead agency for NIWAC in the implementation of the NSW Weed Action Program.

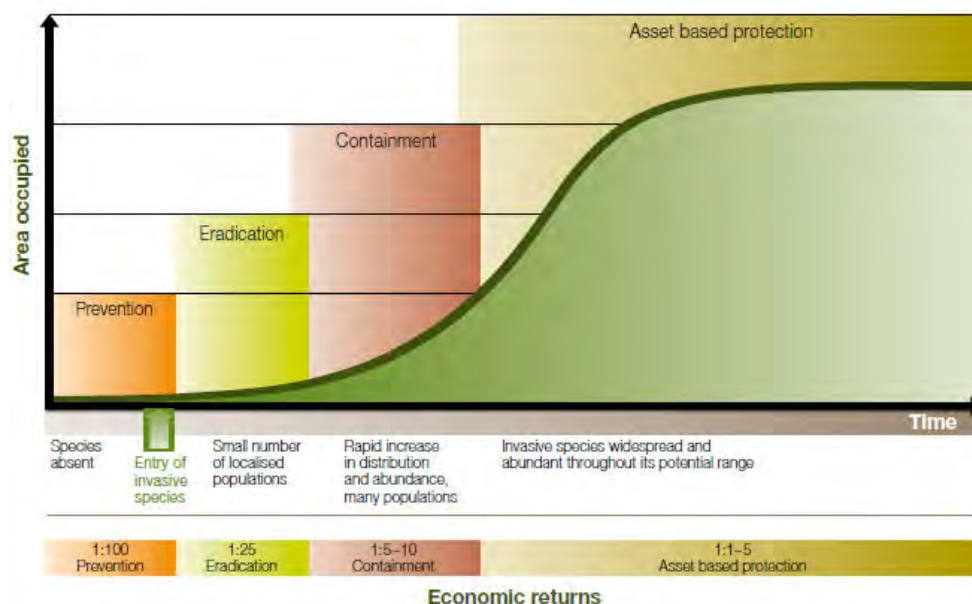
In 2014 the NSW Government conducted a Review of Weed Management in NSW through the NSW Natural Resources Commission. As a result of this review and the State Government's response to the recommendations, the previous 14 Regional Weeds Advisory Committees will be reduced to 11, based on Local Land Services (LLS) boundaries from July 2015.

As a consequence, this will see the previous 10 member Councils of NIWAC being split into the Northern Tablelands and North West LLS regions. This means that the Councils of Gunnedah Shire, Liverpool Plains Shire, Moree Plains Shire, Narrabri Shire and Tamworth Regional will come under the North West Local Land Services region, while the Councils of Glen Innes Severn, Inverell Shire, Tenterfield Shire and the New England Weeds Authority (including Guyra, Armidale Dumaresq, Uralla and Walcha Councils) will come under the Northern Tablelands Local Land Services region.

As part of the new structure each of the Local Land Services is to establish a new Regional Weed Committee.

Through negotiations with the respective LLS's, an agreement has been reached whereby NEWA will remain the Lead Agency for both the Northern Tablelands and North West Local Land Services regions for the next round of funding under the NSW DPI NSW Weeds Action Program 2015 – 2020 (WAP 1520).

Successful weed management relies on co-ordinated effort, strong partnerships and pro-active approaches. Our Council is working in unison with other organisations to ensure our limited resources are utilized more efficiently and effectively. Leading this approach are our staff who are committed towards achieving success in a wide range of integrated weed management and control programs.



**Chart 3: Weed Invasion Curve<sup>2</sup>**

The diagram above shows the application of these goals to a stylised weed invasive curve, demonstrating that return for investment is highest in the early stages of weed invasion when management is focussed on prevention and eradication. For example, there is an estimated return on investment of \$100 for every \$1 spent in the prevention stage of management.

<sup>2</sup> NSW DPI



**Serrated Tussock**



**St John's Wort**



**Nodding Thistle**



**Blackberry**



**Chilean Needle Grass**



**Tropical Soda Apple**



**Salvinia**



**Bridal Creeper**

**Some of the noxious weeds in the NEWA region**

## 12. PRINCIPAL ACTIVITIES

The Business Activity Strategic Plan principal activities provide a framework for the co-ordinated and co-operative management and control of noxious and invasive weeds across our County Council area for the ten year period of the Plan 2013 – 2023.

The Strategic Objectives are translated into actions through the principal activities to be undertaken by the Council to implement the strategies established by the Plan within the resources available under the Resourcing Strategy.

A summary of principle activities undertaken by Council and the objective/s under each are detailed as follows.

### PRINCIPAL ACTIVITY - P.A.1. CIVIC LEADERSHIP/GOVERNANCE / ADMINISTRATION / FINANCE / RISK MANAGEMENT

#### **Civic Leadership/Governance**

To provide effective, relevant civic leadership and local governance through community consultation, availability of information to the public and Council, public access to Councillors and liaison with member Councils and relevant government agencies.

#### **Administration**

To implement financial and administrative policies and procedures to allow the management of all Council activities in a manner that ensures the economic sustainability of the Council and protects Council and community assets.

#### **Finance**

To provide the framework for Council to undertake its activities in a financially responsible and economically sustainable manner that protects Council and community assets.

#### **Risk Management**

To minimise Council's exposure to risk and provide a safe working environment for staff, contractors and for county landholders.

### PRINCIPAL ACTIVITY- P.A.2 ENVIRONMENT - NOXIOUS WEED MANAGEMENT AND CONTROL

#### **Noxious Weed Management and Control**

To act in a regulatory and advisory role to stakeholders and landholders to improve the agricultural and natural environment through a reduction in noxious and invasive weeds species.



## **PRINCIPAL ACTIVITY- P.A 3 ECONOMIC AFFAIRS – PRIVATE WORKS AND OTHER BUSINESS UNDERTAKINGS**

### **Private Works**

To provide a contract spraying and inspectorial service to generate revenue and to assist landholders and government agencies to control noxious and invasive weeds.

### **Other Business Undertakings**

To promote the interests of County Council stakeholders through active interaction and participation with other authorities (such as Northern Inland Weeds Advisory Committee, Local Government NSW and Local Land Services) through advocacy and political pursuits.

## **PRINCIPAL ACTIVITY- P. A 4 NSW WEEDS ACTION PROGRAM – NIWAC**

To act as the lead agency for the implementation of the NSW Weeds Action Program for the member Councils of the Northern Inland Weeds Advisory Committee (including NEWA) region.



**Hereford Cattle near Walcha**

## DELIVERY PROGRAM 2013 - 2017

### Principal Activity - P.A.1. Civic Leadership/Governance / Administration / Finance / Risk Management

#### Functional Objective: (Civic Leadership/Governance)

To provide Council with the knowledge, skills, information and opportunity to make informed, relevant and timely decisions.

**Strategic Tasks:** To assist and inform the Chair and Councillors so that they can be proactive spokespeople on noxious and invasive weed issues affecting the Council and community.

#### **Summary of Measurable Outcomes achieved 2014 - 2015**

- Reports for Council's consideration prepared in a concise and timely manner with recommendations.
- All statutory financial plans and returns completed and lodged by due date.
- Councillors informed of legislative changes in a timely manner.
- Media releases and invitations to public events circulated to Councillors.

#### Functional Objective: (Administration)

To promote and improve public awareness of Council's activities and operations.

**Strategic Tasks:** To increase the public use of Council's office in Armidale and contact with property owners/ Stakeholders.

#### **Summary of Measurable Outcomes achieved 2014 - 2015**

- Target contact with new property owners achieved.
- Attendance at field days, agricultural shows, Landcare and regional events achieved.
- Council office in Armidale manned during business hours.
- Media release targets exceeded.
- Staff directly involved in implementing regional Local Land Services and Landcare projects with the community.

#### Functional Objective: (Administration)

To work with elected members and staff to ensure the development and effective implementation of Council's Business Activity Strategic Plan, policies and decision making.

**Strategic Tasks:** To provide well informed Councillors, Council staff and community in relation to Council's business activities, policies and strategic directions.

#### **Summary of Measurable Outcomes achieved 2014 - 2015**

- Review of Council's policies undertaken and reaffirmed by Council.
- Annual Operational Plan, Four Year Delivery Program and Long Term Resourcing Strategy reviewed and updated.
- Business Activity Strategic Plan 2013 – 2023, Delivery Program and 10 year Financial Plan updated.
- Public notification of relevant policies.

**Functional Objective: (Administration)**

To maintain a stable, secure administrative structure with supporting internal controls, reporting systems, training plans, record keeping and documentation to ensure that human and physical resources needed to deliver Council's services are available and accountable.

**Strategic Tasks:** To provide ongoing training for Council staff to raise the standard of service provided to the community and to enhance their working experience.

**Summary of Measurable Outcomes achieved 2014 - 2015**

- Corporate Training Plan reviewed, updated and implemented.
- Monthly staff meetings held.
- Work Health and Safety Procedures and systems reviewed and updated.
- Work Health and Safety Management Policy and handbook reviewed and updated.
- Council's Workforce strategy reviewed and updated.

**Functional Objectives: (Finance)**

To ensure finance, accounting and administration requirements are performed in a professional and timely manner.  
To ensure the provision of finances to the Council are received from relevant sources.

**Strategic Tasks:** Accounting practices carried out to meet statutory requirements and relevant accounting standards.  
Ongoing financial support is provided from member Councils and other appropriate agencies.

**Summary of Measurable Outcomes achieved 2014 - 2015**

- Statutory Financial Plans and returns completed and lodged by due date in accordance with accepted accounting standards.
- Constituent member Councils provided with Annual Report and Financial Statements - audit undertaken by Forsyth's Chartered Accountants.
- Constituent member Councils provided with Annual Operational Plan.
- Annual grant funding secured from NSW Department of Primary Industries (DPI) under the NSW Weeds Action Program.
- Annual Financial Statement and Acquittal documents provided to DPI within set time frame.

**Functional Objectives: (Risk Management)**

To minimise the risk associated with all functions of Council.

**Strategic Tasks:** Management of Council's risks in order to control, minimise or eliminate all forms of potential loss.

**Summary of Measurable Outcomes achieved 2014 - 2015**

- Enterprise Risk Management Policy and Strategy reaffirmed by Council and Enterprise Risk Management Matrix reviewed and updated for organisation.
- Council's Investment and Long Term Financial Strategies reviewed and updated.
- Risk Management Action Plan reviewed in consultation with Council's insurer's Statewide Mutual.

## DELIVERY PROGRAM 2013 – 2017

### Principal Activity- P.A.2 Environment - Noxious Weed Management and Control

#### Functional Objective: (Noxious Weed Management & Control)

To inspect private properties for noxious and invasive weeds and support property owners and managers to encourage them to work with Council to identify and control noxious weeds.

**Strategic Tasks:** To improve natural resource management within the region relating to noxious and invasive weeds and maintain the viability of agricultural and high conservation value land.

#### **Summary of Measurable Outcomes achieved 2014 - 2015**

- Annual inspection and weed control program hampered by severe drought conditions throughout the region in first half of year, with improved seasonal conditions in second half of the year allowing for inspection and weed control program targets to be achieved.
- As part of the Authority's three year rolling inspection program inspections of high risk sites, high risk pathways and high risk inspections were carried out over one third of the Authority's area. As a result no new weed incursions were found, however, new infestations of high risk species already present within the Authority's area were the subject of ongoing control programs (eg Tropical Soda Apple in the Macleay Valley).
- Chairman's Annual tour of Council region conducted.

#### Functional Objective: (Noxious Weed Management & Control)

To ensure that property owners appreciate the importance of weed control and reinforce Council's resolve to achieve property owner support for weed control.

**Strategic Tasks:** Through compliance with the provisions of the Noxious Weeds Act 1993 be proactive in reducing the threat of noxious weeds to agricultural land and high conservation areas.

#### **Summary of Measurable Outcomes achieved 2014 - 2015**

- Council again adopted a policy of engagement, education and co-operation with landholders and land managers to have work carried out on their land to manage weeds, this has resulted in there being no requirement to issue Notices, on the spot fines or instigate legal proceeding.
- There were 9 Control reports issued during the reporting period and 47 Section 64 Certificates were issued.

#### Functional Objective: (Noxious Weed Management & Control)

To use efficient record keeping and reporting techniques that support Council's weed inspection and control operations and fulfill Council's grant performance-target obligations.

**Strategic Tasks:** To maximise the use of current and new software and IT hardware to record and map weed inspections.

#### **Summary of Measurable Outcomes achieved 2014 - 2015**

- Council continued to take advantage of the existing Weed tracer software to record electronically weed management, inspections and control data.
- Upgrade of Weed tracer software was carried out during the year.

**Functional Objective: (Noxious Weed Management & Control)**

To raise the skill & knowledge base of land owners so that they understand the importance of weed control and are more competent in the identification and control of noxious weeds.

To find effective ways to manage and control noxious weeds.

To investigate and develop better ways to manage and control noxious weeds.

**Strategic Tasks:** To increase landowner knowledge and awareness of noxious weed issues in the region through extension based activities.

**Summary of Measurable Outcomes achieved 2014 - 2015**

NEWA staff carried out landholder capacity building and extension activities at:

- 4 agricultural shows in the area;
- 7 field days;
- 2 Landcare event;
- 3 school visits;
- Presentations to University of New England and TAFE students;
- Agquip.

There were 280 contacts made with Landholders to give advice and information in relation to weed management and control matters.

**Functional Objective: (Noxious Weed Management & Control)**

To develop plans, policies, procedures and guidelines for noxious weed management and control that are in keeping with industry best practice, meet State Government requirements and provide staff with a standard and consistent process for weed management.

**Strategic Tasks:** To identify areas of Council's operation and processes that need to be reviewed or where documentation needs to be written.

**Summary of Measurable Outcomes achieved 2014 - 2015**

- A review of Council's weed management plans, policies and procedures manual was undertaken, with updating of safety data sheets, engagement of contractors and safe workplace method statements.
- NSW Environment and Protection Authority (EPA) audit of NEWA's compliance with pesticide notification plan obligations under the NSW Pesticides Regulation 2009 were met.



**Functional Objective: (Noxious Weed Management & Control)**

**To treat weeds on Council controlled or managed land in a programmed manner.**

**Strategic Tasks:** To improve the natural environment and agricultural viability of land through a reduction in noxious weeds.

**Summary of Measurable Outcomes achieved 2014 - 2015**

The following activities were carried out within the Authority's area:

- The inspection of 72 High Risk Sites;
- 366 High Risk Private Property Inspections completed covering 140,254 hectares;
- 705 Private Property Inspections completed covering 237,563 hectares;
- 4,770 kms of High Risk Roadside inspections completed covering 9,880 hectares;
- 21 High Risk Waterway inspections completed covering 1,690 hectares;
- 3,245 kms of Roadside inspections completed covering 6,490 hectares and
- 41 inspections of National Parks, Railways, Travelling Stock Routes, Recreational areas were carried out covering 993 hectares.

The Authority's regional inspection program fully supported the NSW Weeds Action Program to eradicate or contain high risk species within the Authority's area.

The following highlights the ongoing weed control activities carried out within the Authority's area during the period:

- All known Nodding Thistle sites treated in November;
- All known Chilean Needle Grass roadways treated in November;
- All known St Johns Wort roadways treated in November/ December;
- 4,000 kms of roadways treated for Blackberries;
- The Macleay Valley, Tropical Soda Apple roadways treated every two months;
- All known Giant Parramatta Grass sites treated and
- Coolatai and African Lovegrass control programs carried out on roadways where these species are not widely established.

The severe drought conditions during the six months of the reporting period had a significant influence suppressing density and germinations.

## DELIVERY PROGRAM 2013 - 2017

### Principal Activity - P.A 3 Economic Affairs – Private Works and Other Business Undertakings

#### Functional Objectives: (Private Works)

- To generate additional revenue.
- To maximise the use of Council's resources when not required for core business activity.
- To provide owners of small holdings with an affordable option for noxious weed control.

#### **Strategic Tasks:**

To carry out control works that reduces noxious and invasive weeds on private property.

To investigate and develop ways to increase the revenue of Council from sources other than the annual State Government Grants.

#### **Summary of Measurable Outcomes achieved 2014 - 2015**

- During 2014 – 2015 the Authority was successful in funding applications to the Northern Tablelands Local Land Services amounting to a total of \$125,000 (refer Other Projects page 30 for a detailed breakdown).
- Private works were carried out on behalf of Constituent member Councils, National Parks and Wildlife Service and smaller property owners who are not otherwise equipped to carry out the spray control programs. The total of private works for 2014 – 2015 period amounted to \$165,600.

#### Functional Objective: (Other Business Activities)

To facilitate inter-governmental relations to ensure maximum cooperation between the County Council, Federal, State and Local Governments and their agencies.

**Strategic Tasks:** Promote and develop relationships with constituent Councils, Federal, State and other agencies and comply with statutory requirements.

#### **Summary of Measurable Outcomes achieved 2014 - 2015**

- Constituent member Councillors provided with Council Business Papers, Agendas and Minutes.
- General Manager's of each constituent Council provided with minutes of Council meetings.
- Constituent Councils provided with draft Annual Operational Plan for comment.
- Constituent Councils provided with Annual Report.
- Applications to Local Land Services Authorities for natural resource management projects.
- Letters to State and Federal Members on weed management and control issues.
- Active participant in New England Group of Councils (NEGOC), established April 2015, regarding the NSW Government's "Fit for the Future" Local Government Reform proposals.
- Input to Constituent member Councils State of Environment reports.
- Participated in joint staff training activities with Constituent Councils where appropriate.

## DELIVERY PROGRAM 2013 - 2017

### Principal Activity- P. A 4 NSW Weeds Action Program – NIWAC

#### Functional Objectives: (NSW WAP)

To work with inter and intra regional organisations that are involved in weed management and control to minimise the impact of noxious and invasive weeds within the region.

**Strategic Tasks:** Implement the NIWAC Weeds Action Business Plan 2010 – 2015 as it relates to Council's responsibility.

#### Summary of Measurable Outcomes achieved 2014 - 2015

- All functional activities, support and auspicing of the NIWAC Weeds Action Program and Project Officer were completed in accordance with the outcomes set for 2014 – 2015.
- Report to the NSW DPI on NIWAC WAP activities completed on time.
- Meetings with Northern Tablelands and North West Local Land Services (LLS) regarding NSW Weeds Action Program 2015 – 2020 (WAP 1520) resulting in NEWA being appointed Lead Agency for both LLS Noting that this is as a result of the NSW Government's response to the recommendations of the NSW Natural Resources Commission's Review into Weed Management in NSW in 2014, whereby the previous 14 Regional Weeds Advisory Committees were reduced to 11 Regional Weed Committees based on LLS regional boundaries.
- WAP 1520 applications submitted to NSW DPI in May 2015.

#### Functional Objectives: (NSW WAP)

To act as Lead Agency in the implementation of the NSW Weeds Action Program for member councils for the NIWAC region

**Strategic Tasks:** Oversee the operation and implementation of the NSW Weeds Action Program in the NIWAC region.

- As part of the NIWAC Weeds Action Program all high risk weeds species and high risk pathways have been documented and inspected within the New England Weeds Authority area.

#### The following activities were carried out within the NIWAC region:

- The inspection of 508 High Risk Sites over 1,485 hectares;
- 1,276 High Risk Private Property Inspections completed covering 419,797 hectares;
- 6,046 Private Property Inspections completed covering 625,550 hectares;
- 16,786 kms of High Risk Roadside inspections completed covering 56,757 hectares;
- 484 High Risk Waterway inspections completed covering 19,654 hectares;
- 28,734 kms roadside inspections completed covering 137,814 hectares and
- 1,276 inspections of high priority sites including National Parks, Railways, Travelling Stock Routes, Recreational areas covering 419,797 hectares.

### 13. OTHER PROJECTS

The New England Weeds Authority continues to work closely with the NSW Department of Primary Industries, local Landcare and Local Land Services Authorities in regards to weed control projects within the region.

During 2014 – 2015 the following projects were carried out to the value of \$451,075:

- Reducing Priority Weed Species threats to ecosystems and species with Northern Tablelands Local Land Services and NIWAC - \$120,000.
- Upper Macleay Vine Weeds Stage 3 in conjunction with Macleay Valley Landcare - \$20,000.
- Weeds Tour for Northern Inland Weeds Advisory Committee in partnership with North West and Northern Tablelands Local Land Services - \$14,925.
- Lead Agency for the NSW DPI funded NIWAC Innovative Project “Integrated aerial surveillance, thermal imaging and mapping pilot project” - \$177,000 over 2 years.
- Lead Agency for the NSW DPI funded NIWAC Innovative Project 2 “Phase 2: Integrating the Phantom DJI 2 Quadcopter to the WeedTr@cer Mapping System for Tropical Soda Apple and Alligator Weed.” - \$92,150.
- Northern Tablelands LLS funded Gorse Control and Landholder Awareness Program - \$5,000.
- Macquarie Valley Weeds Advisory Committee Video Production Project - \$22,000.



**Photo: Hexacopter UAV used in the NSW DPI Innovative Project.**



## 14. EQUAL EMPLOYMENT OPPORTUNITY (EEO)

Council is committed to the principles of equal opportunity for all of its employees and this is reflected in its Equal Employment Opportunity Policy (EEO Policy).

The EEO Policy recognises the right of employees to be treated fairly and without discrimination in the workplace. This includes situations such as applying for a position, selection for a position, training, promotion, transfers and dismissal. It provides that people should be selected on merit, regardless of race sex, marital status, disability or sexual preference.

## 15. EMPLOYEE RELATIONS

New England Weeds Authority seeks to encourage a co-operative and harmonious working environment for its staff. Interactive staff meetings deal with a wide cross section of issues relating to work and management practices, risk management, education and extension programs, and matters arising from the implementation of the Local Government State Award and the Work Health and Safety Act.

The Corporate Training Program was reviewed in 2014 so as to allow staff to continue to develop to a highly competent and professional standard.

Staff training included risk assessment, advanced quad bike training, recognising grasses, biological weed control, Chemcert refresher course, senior first aid and traffic control programs.



**Serrated Tussock Field Day with local graziers and landholders**

## 16. MISCELLANEOUS REPORTING REQUIREMENTS

### a. Major Contracts and Tenders awarded by Council 2014 - 2015

There were no contracts of service or contracts awarded by Council during the reporting year.

### b. Legal costs incurred by Council

There were no legal proceedings either taken by or against the Council in 2014 – 2015.

### c. Work carried out on Private Land

Council undertook various private works in relation to weed control on private land in 2014 – 2015, with all costs being borne by the property owner.

Council sets out separate charges for private works that are outlined in Council's fees and charges schedules. These rates are generally similar to contractor rates as Council does not wish to unfairly compete with private enterprise.

### d. External Bodies exercising functions delegated by Council

Council did not delegate the exercise of functions to any external body during the reporting year.

#### **NOTE**

#### **Glen Innes Severn Council - Delegation of Weed Functions to New England Weeds Authority Memorandum of Understanding.**

Following a request from Glen Innes Severn Council in February 2015 to carry out their responsibilities for weed management and control under the provisions of the *Noxious Weeds Act 1993*, a Memorandum of Understanding has been entered into whereby NEWA will assume these responsibilities from 1 July 2015 for a 3 year period. This will see benefits for both Glen Innes Severn Council and NEWA through economies of scale, better utilisation of resources and the ability to enhance a regional strategic approach to weed management and control in the region.

### e. Partnerships, Corporations, Trusts or other Joint Ventures

Council did not participate in or hold any controlling interests during the year in any Corporation, Partnerships, Trust or Joint Venture.

### f. Remuneration of General Manager

The General Manager, whose position is part-time, is the only senior staff member and remuneration for the period 2014 – 2015 was \$43,093.

The General Manager's responsibilities include:

- Efficient and effective operation of the Council organisation and day to day management. This includes ensuring Council's decisions and policies are implemented;
- Appointing, directing and dismissing staff in accordance with the organisation structure and resources approved by the Council;
- Exercising other functions as delegated by the Council and
- The General Manager may, in turn, delegate functions to other staff.

## **g. Requests made to Council under the Government Information (Public Access) Act 2009**

Council did not receive any requests for the release of information under the Government Information (Public Access) Act 2009 (GIPA) during the 2014 – 2015 reporting period.

## **h. Public Interest Disclosures Report**

The six monthly and annual reports were provided to the NSW Ombudsman in accordance with the Public Interest Disclosures Act 1994.

There were no public interest disclosures either made or received during the reporting period 2014 – 2015.

## **i. Code of Conduct**

Council adopted a new Model Code of Conduct and Procedures in early 2013 based on the Division of Local Government's new Model Code of Conduct.

There were no Code of Conduct complaints made about Councillors or the General Manager during the reporting period 2014 – 2015.



**Winter in the New England**



## 17. STATE OF THE ENVIRONMENT REPORT

State of the Environment (SoE) reporting is a key mechanism for assessing progress towards sustainability and implementing Ecologically Sustainable Development Principles, as Councils play an important role in environmental management.

Our Council in its 10 Year Business Activity Strategic Plan has recognised the importance of ecologically sustainable development principles in its principle activities relating to the management and control of noxious and invasive weed species.

As required by legislation, each of our constituent Councils has prepared a comprehensive SoE report addressing the eight environmental sectors of land, air, water, biodiversity, waste, noise, Aboriginal heritage and non-Aboriginal heritage on a four year basis with supplementary SoE reports in intervening years.

Whilst our Council does not prepare a comprehensive SoE report, it does however, have direct connections with each of our constituent member Council's SoE reports and provides information on an annual basis for their reporting requirements in relation to the management of noxious and invasive weed species.



**Macleay Valley, Armidale Dumaresq Council**

# New England Weeds Authority

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2015

To be a high performing and respected  
Noxious Weeds Authority





## New England Weeds Authority

### General Purpose Financial Statements for the financial year ended 30 June 2015

Contents	Page
<b>1. Understanding Council's Financial Statements</b>	2
<b>2. Statement by Councillors &amp; Management</b>	3
<b>3. Primary Financial Statements:</b>	
- Income Statement	4
- Statement of Comprehensive Income	5
- Statement of Financial Position	6
- Statement of Changes in Equity	7
- Statement of Cash Flows	8
<b>4. Notes to the Financial Statements</b>	9
<b>5. Independent Auditor's Reports:</b>	
- On the Financial Statements (Sect 417 [2])	
- On the Conduct of the Audit (Sect 417 [3])	

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#### Overview

- (i) These financial statements are General Purpose Financial Statements and cover the consolidated operations for New England Weeds Authority.
- (ii) New England Weeds Authority is a body politic of NSW, Australia - being constituted as a Local Government area by proclamation and is duly empowered by the Local Government Act (LGA) 1993 of NSW.

Council's Statutory Charter is detailed in Paragraph 8 of the LGA and includes giving Council;

- the ability to provide goods, services & facilities, and to carry out activities appropriate to the current & future needs of the local community and of the wider public,
- the responsibility for administering regulatory requirements under the LGA and
- a role in the management, improvement and development of the resources in the area.

A description of the nature of Council's operations and its principal activities are provided in Note 2(b).

- (iii) All figures presented in these financial statements are presented in Australian Currency.
  - (iv) These financial statements were authorised for issue by the Council on 26 August 2015.  
Council has the power to amend and reissue these financial statements.
-

## New England Weeds Authority

### Notes to the Financial Statements for the financial year ended 30 June 2015

## Understanding Council's Financial Statements

### Introduction

Each year, individual Local Governments across NSW are required to present a set of audited financial statements to their Council & Community.

### What you will find in the Statements

The financial statements set out the financial performance, financial position & cash flows of Council for the financial year ended 30 June 2015.

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

### About the Councillor/Management Statement

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

### About the Primary Financial Statements

The financial statements incorporate 5 "primary" financial statements:

#### 1. The Income Statement

Summarises Council's financial performance for the year, listing all income & expenses.

This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

#### 2. The Statement of Comprehensive Income

Primarily records changes in the fair values of Council's Infrastructure, Property, Plant & Equipment.

#### 3. The Statement of Financial Position

A 30 June snapshot of Council's financial position indicating its Assets, Liabilities & "Net Wealth".

#### 4. The Statement of Changes in Equity

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

### 5. The Statement of Cash Flows

Indicates where Council's cash came from and where it was spent.

This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

### About the Notes to the Financial Statements

The Notes to the financial statements provide greater detail and additional information on the 5 primary financial statements.

### About the Auditor's Reports

Council's financial statements are required to be audited by external accountants (that generally specialize in Local Government).

In NSW, the Auditor provides 2 audit reports:

1. An opinion on whether the financial statements present fairly the Council's financial performance & position, &
2. Their observations on the conduct of the Audit including commentary on the Council's financial performance & financial position.

### Who uses the Financial Statements ?

The financial statements are publicly available documents & must be presented at a Council meeting between 7 days & 5 weeks after the date of the Audit Report.

Submissions from the public can be made to Council up to 7 days subsequent to the public presentation of the financial statements.

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

### More information

A review of Council's financial performance and position for the 14/15 financial year can be found at Note 28 of the financial statements.



## New England Weeds Authority

### General Purpose Financial Statements for the financial year ended 30 June 2015

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

The attached General Purpose Financial Statements have been prepared in accordance with:


- The Local Government Act 1993 (as amended) and the Regulations made thereunder,
- The Australian Accounting Standards and professional pronouncements, and
- The Local Government Code of Accounting Practice and Financial Reporting.


To the best of our knowledge and belief, these Financial Statements:

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


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

Signed in accordance with a resolution of Council made on 26 August 2015.

  
Maria Woods  
CHAIRPERSON

  
Mark Dusting  
COUNCILLOR

  
Wayne Deer  
GENERAL MANAGER

  
Wayne Deer  
RESPONSIBLE ACCOUNTING OFFICER

## New England Weeds Authority

## Income Statement

for the financial year ended 30 June 2015

Budget <sup>1</sup>			Actual	Actual
2015	\$ '000	Notes	2015	2014
Income from Continuing Operations				
Revenue:				
120	User Charges & Fees	3b	378	363
35	Interest & Investment Revenue	3c	43	37
3	Other Revenues	3d	5	5
688	Grants & Contributions provided for Operating Purposes	3e,f	1,058	717 <sup>2</sup>
Other Income:				
-	Net gains from the disposal of assets	5	17	36
846	Total Income from Continuing Operations		1,501	1,158
Expenses from Continuing Operations				
429	Employee Benefits & On-Costs	4a	613	608
123	Materials & Contracts	4c	323	254
53	Depreciation & Amortisation	4d	89	88
236	Other Expenses	4c	121	95
5	Net Losses from the Disposal of Assets	5	-	-
846	Total Expenses from Continuing Operations		1,146	1,045
-	Net Operating Result for the Year		355	113
-	Net Operating Result attributable to Council		355	113
Net Operating Result for the year before Grants and Contributions provided for Capital Purposes				
-			355	113

<sup>1</sup> Original Budget as approved by Council - refer Note 16

<sup>2</sup> Financial Assistance Grants for 13/14 were lower reflecting a one off timing difference due to a change in how the grant was paid in prior years - refer Note 3 (c)

## New England Weeds Authority

Statement of Comprehensive Income  
for the financial year ended 30 June 2015

\$ '000	Notes	Actual 2015	Actual 2014
<b>Net Operating Result for the year</b> (as per Income statement)		355	113
<b>Other Comprehensive Income:</b>			
Amounts which will not be reclassified subsequently to the Operating Result Nil			
Amounts which will be reclassified subsequently to the Operating Result when specific conditions are met Nil			
<b>Total Other Comprehensive Income for the year</b>		-	-
<b>Total Comprehensive Income for the Year</b>		355	113
<b>Total Comprehensive Income attributable to Council</b>		355	113



## New England Weeds Authority

## Statement of Financial Position

as at 30 June 2015

\$ '000	Notes	Actual 2015	Actual 2014
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash & Cash Equivalents	6a	1,478	785
Receivables	7	7	105
Inventories	8	9	14
<b>Total Current Assets</b>		<b>1,494</b>	<b>904</b>
<b>Non-Current Assets</b>			
Infrastructure, Property, Plant & Equipment	9	327	298
<b>Total Non-Current Assets</b>		<b>327</b>	<b>298</b>
<b>TOTAL ASSETS</b>		<b>1,821</b>	<b>1,202</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	10	314	52
Provisions	10	100	98
<b>Total Current Liabilities</b>		<b>414</b>	<b>150</b>
<b>Non-Current Liabilities</b>			
Provisions	10	-	-
<b>Total Non-Current Liabilities</b>		<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>414</b>	<b>150</b>
<b>Net Assets</b>		<b>1,407</b>	<b>1,052</b>
<b>EQUITY</b>			
Retained Earnings	20	1,407	1,052
<b>Total Equity</b>		<b>1,407</b>	<b>1,052</b>

## New England Weeds Authority

Statement of Changes in Equity  
for the financial year ended 30 June 2015

\$ '000	Notes	Retained Earnings	Reserves (Refer 20b)	Council Interest	Non-controlling Interest	Total Equity
<b>2015</b>						
<b>Opening Balance</b> (as per Last Year's Audited Accounts)		1,052	-	1,052	-	1,052
a. Correction of Prior Period Errors	20 (c)	-	-	-	-	-
b. Changes in Accounting Policies (prior year effects)	20 (d)	-	-	-	-	-
<b>Revised Opening Balance</b> (as at 1/7/14)		1,052	-	1,052	-	1,052
<b>c. Net Operating Result for the Year</b>		355	-	355	-	355
d. Other Comprehensive Income						
- Other Movements	20a	-	-	-	-	-
<b>Other Comprehensive Income</b>		-	-	-	-	-
<b>Total Comprehensive Income (c&amp;d)</b>		355	-	355	-	355
<b>Equity - Balance at end of the reporting period</b>		1,407	-	1,407	-	1,407

\$ '000	Notes	Retained Earnings	Reserves (Refer 20b)	Council Interest	Non-controlling Interest	Total Equity
<b>2014</b>						
<b>Opening Balance</b> (as per Last Year's Audited Accounts)		939	-	939	-	939
a. Correction of Prior Period Errors	20 (c)	-	-	-	-	-
b. Changes in Accounting Policies (prior year effects)	20 (d)	-	-	-	-	-
<b>Revised Opening Balance</b> (as at 1/7/13)		939	-	939	-	939
<b>c. Net Operating Result for the Year</b>		113	-	113	-	113
d. Other Comprehensive Income						
- Other Movements	20a	-	-	-	-	-
<b>Other Comprehensive Income</b>		-	-	-	-	-
<b>Total Comprehensive Income (c&amp;d)</b>		113	-	113	-	113
<b>Equity - Balance at end of the reporting period</b>		1,052	-	1,052	-	1,052



## New England Weeds Authority

## Statement of Cash Flows

for the financial year ended 30 June 2015

Budget			Actual	Actual
2015	\$ '000	Notes	2015	2014
Cash Flows from Operating Activities				
Receipts:				
120	User Charges & Fees		378	363
35	Investment & Interest Revenue Received		42	39
688	Grants & Contributions		1,346	717
3	Other		104	57
Payments:				
(430)	Employee Benefits & On-Costs		(606)	(597)
(123)	Materials & Contracts		(356)	(217)
(236)	Other		(114)	(113)
57	Net Cash provided (or used in) Operating Activities	11b	794	249
Cash Flows from Investing Activities				
Receipts:				
53	Sale of Investment Securities		-	-
40	Sale of Infrastructure, Property, Plant & Equipment		55	55
Payments:				
(50)	Purchase of Investment Securities		-	-
(101)	Purchase of Infrastructure, Property, Plant & Equipment		(156)	(130)
(58)	Net Cash provided (or used in) Investing Activities		(101)	(75)
Cash Flows from Financing Activities				
Receipts:				
Nil				
Payments:				
Nil				
-	Net Cash Flow provided (used in) Financing Activities		-	-
(1)	Net Increase/(Decrease) in Cash & Cash Equivalents		693	174
618	plus: Cash & Cash Equivalents - beginning of year	11a	785	611
617	Cash & Cash Equivalents - end of the year	11a	1,478	785

Please refer to Note 11 for information on the following:

- Non Cash Financing & Investing Activities.
- Financing Arrangements.
- Net cash flow disclosures relating to any Discontinued Operations

## New England Weeds Authority

### Notes to the Financial Statements

for the financial year ended 30 June 2015

### Contents of the Notes accompanying the Financial Statements

Note	Details	Page
1	Summary of Significant Accounting Policies	10
2(a)	Council Functions / Activities - Financial Information	19
2(b)	Council Functions / Activities - Component Descriptions	20
3	Income from Continuing Operations	21
4	Expenses from Continuing Operations	23
5	Gains or Losses from the Disposal of Assets	25
6(a)	Cash & Cash Equivalent Assets	26
6(b)	Investments	26
6(c)	Restricted Cash, Cash Equivalents & Investments - Details	27
7	Receivables	28
8	Inventories and Other Assets	29
9(a)	Infrastructure, Property, Plant & Equipment	30
9(b)	Externally Restricted Infrastructure, Property, Plant and Equipment	31
10(a)	Payables, Borrowings and Provisions	32
10(b)	Description of (and movements in) Provisions	33
11	Statement of Cash Flows - Additional Information	34
12	Commitments for Expenditure	35
13	Statement of Performance Measures:	36
	13a (i) Local Government Industry Indicators (Consolidated)	36
	13a (ii) Local Government Industry Graphs (Consolidated)	37
14	Investment Properties	39
15	Financial Risk Management	40
16	Material Budget Variations	44
17	Statement of Developer Contributions	46
18	Contingencies and Other Liabilities/Assets not recognised	47
19	Interests in Other Entities	48
20	Equity - Retained Earnings and Revaluation Reserves	49
21	Financial Result & Financial Position by Fund	50
22	"Held for Sale" Non Current Assets & Disposal Groups	51
23	Events occurring after the Reporting Date	52
24	Discontinued Operations	53
25	Intangible Assets	54
26	Reinstatement, Rehabilitation and Restoration Liabilities	55
27	Fair Value Measurement	56
 <b>Additional Council Disclosures</b>		
28	Financial Review	57
29	Council Information and Contact Details	58

n/a - not applicable



## New England Weeds Authority

### Notes to the Financial Statements for the financial year ended 30 June 2015

#### Note 1. Summary of Significant Accounting Policies

The principal accounting policies adopted by Council in the preparation of these financial statements are set out below in order to assist in its general understanding.

Under Australian Accounting Standards (AASB's), accounting policies are defined as those specific principles, bases, conventions, rules and practices applied by a reporting entity (in this case Council) in preparing and presenting its financial statements.

##### (a) The Local Government Reporting Entity

The New England Tablelands (Noxious Plants) County Council is a single purpose County Council incorporated under the NSW Local Government Act 1993 (as amended) and trades as the New England Weeds Authority with its principal place of business at 129 Rusden Street, Armidale. These General purpose financial statements include all operations of the Council. The Council does not control any other entities.

##### (b) The Trust Fund

As at 30 June 2015, the authority held no moneys in trust.

##### (c) Basis of preparation

###### (i) Background

These financial statements are general purpose financial statements which have been prepared in accordance with;

- Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board,
- the Local Government Act (1993) & Regulation, and
- the Local Government Code of Accounting Practice and Financial Reporting.

For the purpose of preparing these financial statements, Council has been deemed to be a not-for-profit entity.

###### (ii) Compliance with International Financial Reporting Standards (IFRSs)

Because Australian Accounting Standards (AASB's) are sector neutral, some standards either:

- (a) have local Australian content and prescription that is specific to the Not-For-Profit sector (including Local Government) which are not in compliance with IFRS's, or
- (b) specifically exclude application by Not for Profit entities.

Accordingly in preparing these financial statements and accompanying notes, Council has been unable to comply fully with International Accounting Standards, but has complied fully with Australian Accounting Standards.

Under the Local Government Act (LGA), Regulations and Local Government Code of Accounting Practice & Financial Reporting, it should be noted that Councils in NSW only have a requirement to comply with Australian Accounting Standards.

###### (iii) New and amended standards adopted by Council

During the current year, the following relevant standards became mandatory for Council:

- AASB 10 Consolidated Financial Statements
- AASB 11 Joint Arrangements
- AASB 12 Disclosures of Interests in Other Entities

There was no impact of these standards on the authorities Financial Statements.

###### (iv) Early adoption of Accounting Standards

Council has not elected to apply any pronouncements before their operative date in the annual reporting period beginning 1 July 2014.

Refer further to paragraph (r) relating to a summary of the effects of Standards with future operative dates.



## New England Weeds Authority

### Notes to the Financial Statements for the financial year ended 30 June 2015

#### Note 1. Summary of Significant Accounting Policies (continued)

##### (v) Basis of Accounting

These financial statements have been prepared under the **historical cost convention** except for:

- (i) the write down of any Asset on the basis of Impairment (if warranted) and
- (ii) certain classes of property, plant & equipment that are accounted for at fair valuation.

The accrual basis of accounting has also been applied in their preparation.

##### (vi) Changes in Accounting Policies

Council's accounting policies have been consistently applied to all the years presented, unless otherwise stated.

There have also been no changes in accounting policies when compared with previous financial statements unless otherwise stated [refer Note 20(d)].

##### (vii) Critical Accounting Estimates

The preparation of financial statements requires the use of certain critical accounting estimates (in conformity with AASB's).

Accordingly this requires management to exercise its judgement in the process of applying the Council's accounting policies.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the entity 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.

Management considers there are no 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.

##### **Critical judgements in applying the entity's accounting policies**

Management considers there are no critical judgements in applying the entities accounting policies.

##### (d) Revenue recognition

Council recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of the Council's activities as described below.

Council bases any estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Revenue is measured at the fair value of the consideration received or receivable.

Revenue is measured on major income categories as follows:



## New England Weeds Authority

### Notes to the Financial Statements for the financial year ended 30 June 2015

#### Note 1. Summary of Significant Accounting Policies (continued)

##### Grants and Contributions

Grants and contributions are recognised as revenues when the Council obtains control over the assets comprising these receipts.

Control over granted assets is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured, and is valued at their fair value at the date of transfer.

Revenue from Contributions is recognised when the Council either obtains control of the contribution or the right to receive it, (i) it is probable that the economic benefits comprising the contribution will flow to the Council and (ii) the amount of the contribution can be measured reliably.

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date, the unused grant or contribution is disclosed in Note 3(g).

Note 3(g) also discloses the amount of unused grant or contribution from prior years that was expended on Council's operations during the current year.

##### User Charges, Fees and Other Income

User charges, fees and other income are recognised as revenue when the service has been provided or the payment is received, whichever first occurs.

A provision for the impairment of these receivables is recognised when collection in full is no longer probable.

A liability is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided as at balance date.

##### Sale of Property, Plant and Equipment

The profit or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer.

##### Interest

Rents are recognised as revenue on a proportional basis when the payment is due, the value of the

payment is notified, or the payment is received, whichever first occurs.

Interest Income from Cash & Investments is accounted for using the Effective Interest method in accordance with AASB 139.

##### (e) Cash and Cash Equivalents

Cash and cash equivalents includes;

- cash on hand,
- deposits held **at call** with financial institutions,
- other short-term, highly liquid investments with **original maturities of three months or less** that are readily convertible to known amounts of cash
- and which are subject to an insignificant risk of changes in value, and
- bank overdrafts.

Bank overdrafts are shown within borrowings in current liabilities on the balance sheet but are incorporated into Cash & Cash Equivalents for presentation of the Cash Flow Statement.

##### (f) Receivables

Receivables are initially recognised at fair value and subsequently measured at amortised cost, less any provision for impairment.

Receivables are generally due for settlement no more than 30 days from the date of recognition.

The collectibility of receivables is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off in accordance with Council's policy.

A provision for impairment (ie. an allowance account) relating to receivables is established when there is objective evidence that the Council will not be able to collect all amounts due according to the original terms of each receivable.

The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate.



## New England Weeds Authority

### Notes to the Financial Statements for the financial year ended 30 June 2015

#### Note 1. Summary of Significant Accounting Policies (continued)

Impairment losses are recognised in the Income Statement within other expenses.

When a receivable for which an impairment allowance had been recognised becomes uncollectible in a subsequent period, it is written off against the allowance account.

Subsequent recoveries of amounts previously written off are credited against other expenses in the income statement.

#### (g) Inventories

Inventories have been valued at cost subject to adjustment for loss of service potential.

#### (h) Property, Plant and Equipment (PP&E)

##### Acquisition of assets

Council's non current assets have been progressively revalued to fair value in accordance with a staged implementation as advised by the Division of Local Government.

At balance date, the following classes of PP&E were stated at their Fair Value;

- **Plant and Equipment**  
(as approximated by depreciated historical cost)
- **Office Equipment**  
(as approximated by depreciated historical cost)

##### Initial Recognition

On initial recognition, an assets cost is measured at its fair value, plus all expenditure that is directly attributable to the acquisition.

##### Capitalisation Thresholds

Items of property, plant and equipment are not capitalised unless their cost of acquisition exceeds the following;

<b>Plant &amp; Equipment</b>	
Office Equipment	> \$1,000
Plant & Equipment	> \$1,000

##### Depreciation

Depreciation on Council's property, plant and equipment assets is calculated using the straight line method in order to allocate an assets cost (net of residual values) over its estimated useful life.

Estimated useful lives for Council's PP&E include:

<b>Plant &amp; Equipment</b>	
- Office Equipment	3 years
- Plant and equipment	5 to 6 years

#### (i) Impairment of assets

All Council's PP&E is subject to an annual assessment of impairment.

Assets that are subject to amortisation are reviewed 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.

Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

## New England Weeds Authority

### Notes to the Financial Statements for the financial year ended 30 June 2015

#### Note 1. Summary of Significant Accounting Policies (continued)

##### (j) Payables

These amounts represent liabilities and include goods and services provided to the Council prior to the end of financial year which are unpaid.

The amounts for goods and services are unsecured and are usually paid within 30 days of recognition.

##### (k) Payments Received in Advance & Deposits

Amounts received from external parties in advance of service delivery, and security deposits held against possible damage to Council assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

##### (l) Employee benefits

###### (i) Short Term Obligations

Short term employee benefit obligations include liabilities for wages and salaries (including non-monetary benefits) and annual leave expected to be settled within the 12 months after the reporting period.

Leave liabilities are recognised in the provision for employee benefits in respect of employees' services up to the reporting date with other short term employee benefit obligations disclosed under payables.

These provisions are measured at the amounts expected to be paid when the liabilities are settled.

Liabilities for sick leave are recognised at the time when the leave is taken and measured at the rates paid or payable, and accordingly no liability has been recognised in these reports.

Wages & salaries and annual leave are all classified as Current Liabilities.

###### (ii) Other Long Term Obligations

The liability for all long service leave is recognised in the provision for employee benefits.

These liabilities are measured at the present value of the expected future payments to be made.

Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service.

Expected future payments are then discounted using market yields at the reporting date based on national government bonds with terms to maturity and currency that match as closely as possible the estimated future cash outflows.

Due to the nature of when and how Long Service Leave can be taken, all Long Service Leave for employees with 4 or more years of service has been classified as Current, as it has been deemed that Council does not have the unconditional right to defer settlement beyond 12 months – even though it is not anticipated that all employees with more than 4 years service (as at reporting date) will apply for and take their leave entitlements in the next 12 months.

###### (iii) Retirement benefit obligations

All employees of the Council are entitled to benefits on retirement, disability or death.

Council contributes to various defined contribution plans on behalf of its employees.

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



## New England Weeds Authority

### Notes to the Financial Statements for the financial year ended 30 June 2015

#### Note 1. Summary of Significant Accounting Policies (continued)

##### (iv) Employee Benefit On-Costs

Council has recognised at year end the aggregate on-cost liabilities arising from employee benefits, and in particular those on-cost liabilities that will arise when payment of current employee benefits is made in future periods.

These amounts include Superannuation and Workers Compensation expenses which will be payable upon the future payment of certain Leave Liabilities accrued as at 30/6/14.

##### (m) Allocation between current and non-current assets & liabilities

In the determination of whether an asset or liability is classified as current or non-current, consideration is given to the time when each asset or liability is expected to be settled.

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle.

##### Exceptions

In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months (such as vested long service leave), the liability is classified as current even if not expected to be settled within the next 12 months.

##### (n) Taxes

The Council is exempt from both Commonwealth Income Tax and Capital Gains Tax.

Council does however have to comply with both Fringe Benefits Tax and Goods and Services Tax (GST).

##### Goods & Services Tax (GST)

Income, expenses and assets are all recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO).

In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the revenue / expense.

Receivables and payables within the Balance Sheet are stated inclusive of any applicable GST.

The net amount of GST recoverable from or payable to the ATO is included as a current asset or current liability in the Balance Sheet.

Operating cash flows within the Cash Flow Statement are on a gross basis, ie. they are inclusive of GST where applicable.

Investing and Financing cash flows are treated on a net basis (where recoverable from the ATO), ie. they are exclusive of GST. Instead, the GST component of investing and financing activity cash flows which are recoverable from or payable to the ATO are classified as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from (or payable to) the ATO.



## New England Weeds Authority

### Notes to the Financial Statements for the financial year ended 30 June 2015

#### Note 1. Summary of Significant Accounting Policies (continued)

##### (o) New accounting standards and interpretations

Certain new (or amended) accounting standards and interpretations have been published that are not mandatory for reporting periods ending 30 June 2015.

**Council has not adopted any of these standards early.**

Council's assessment of the impact of these new standards and interpretations is set out below.

Apart from the AASB disclosures below, there are no other standards that are "not yet effective" which are expected to have a material impact on Council in the current or future reporting periods and on foreseeable future transactions.

##### Applicable to Local Government:

##### **AASB 9 - Financial Instruments (and associated amending standards)**

AASB 9 replaces AASB 139 Financial Instruments: Recognition and Measurement and has an effective date for reporting periods beginning on or after 1 January 2018 (and must be applied retrospectively).

The overriding impact of AASB 9 is to change the requirements for the classification, measurement and disclosures associated with financial assets.

Under the new requirements the four current categories of financial assets stipulated in AASB 139 will be replaced with two measurement categories:

- fair value and
- amortised cost (where financial assets will only be able to be measured at amortised cost where very specific conditions are met).

##### **AASB 15 - Revenue from contracts with customers and associated amending standards**

AASB 15 will introduce a five step process for revenue recognition with the core principle of the new Standard being that entities recognise revenue so as to depict the transfer of goods or services to customers in amounts that reflect the consideration

(that is, payment) to which the entity expects to be entitled in exchange for those goods or services.

The changes in revenue recognition requirements in AASB 15 may cause changes to accounting policies relating to the timing and amount of revenue recorded in the financial statements as well as additional disclosures.

The full impact of AASB 15 has not yet been ascertained or quantified.

AASB 15 will replace AASB 118 which covers contracts for goods and services and AASB 111 which covers construction contracts.

The effective date of this standard is for annual reporting periods beginning on or after 1 January 2017.

##### **AASB 124 - Related Party Disclosures**

From 1 July 2016, AASB 124 Related Party Disclosures will apply to Council.

This means that Council will be required to disclose information about related parties and Council transactions with those related parties.

Related parties will more than likely include the Mayor, Councillors and certain Council staff. In addition, the close family members of those people and any organisations that they control or are associated with will be classified as related parties (and fall under the related party reporting requirements).

## New England Weeds Authority

### Notes to the Financial Statements for the financial year ended 30 June 2015

#### Note 1. Summary of Significant Accounting Policies (continued)

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##### **(p) Rounding of amounts**

Unless otherwise indicated, amounts in the financial statements have been rounded off to the nearest thousand dollars.

##### **(q) Comparative Figures**

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

##### **(r) Disclaimer**

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

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## New England Weeds Authority

Notes to the Financial Statements  
for the financial year ended 30 June 2015

## Note 2(a). Council Functions / Activities - Financial Information

Functions/Activities	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 2(b).												
	Income from Continuing Operations			Expenses from Continuing Operations			Operating Result from Continuing Operations			Grants included in Income from Continuing Operations		Total Assets held (Current & Non-current)	
	Original Budget 2015	Actual 2015	Actual 2014	Original Budget 2015	Actual 2015	Actual 2014	Original Budget 2015	Actual 2015	Actual 2014	Actual 2015	Actual 2014	Actual 2015	Actual 2014
Governance	-	-	-	21	19	18	(21)	(19)	(18)	-	-	7	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Order & Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Environment	811	1,458	1,121	825	1,127	1,027	(14)	331	94	711	376	1,814	1,202
Community Services & Education	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing & Community Amenities	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Sewerage Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation & Culture	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel & Energy	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture	-	-	-	-	-	-	-	-	-	-	-	-	-
Mining, Manufacturing & Construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Transport & Communication	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Functions &amp; Activities</b>	<b>811</b>	<b>1,458</b>	<b>1,121</b>	<b>846</b>	<b>1,146</b>	<b>1,045</b>	<b>(35)</b>	<b>312</b>	<b>76</b>	<b>711</b>	<b>376</b>	<b>1,821</b>	<b>1,202</b>
General Purpose Income <sup>1</sup>	35	43	37	-	-	-	35	43	37	-	-	-	-
<b>Operating Result from Continuing Operations</b>	<b>846</b>	<b>1,501</b>	<b>1,158</b>	<b>846</b>	<b>1,146</b>	<b>1,045</b>	<b>-</b>	<b>355</b>	<b>113</b>	<b>711</b>	<b>376</b>	<b>1,821</b>	<b>1,202</b>

1. Includes: Rates &amp; Annual Charges (incl. Ex-Gratia), United General Purpose Grants &amp; Unrestricted Interest &amp; Investment Income.



## New England Weeds Authority

### Notes to the Financial Statements for the financial year ended 30 June 2015

#### Note 2(b). Council Functions / Activities - Component Descriptions

**Details relating to the Council's functions / activities as reported in Note 2(a) are as follows:**

##### **GOVERNANCE**

Costs relating to the Council's role as a component of democratic government, including elections, members' fees and expenses, subscriptions to local authority associations, meetings of council and policy making committees, area representation and public disclosure and compliance.

##### **ENVIRONMENT**

Noxious plants and insect/vermin control, other environmental protection.

## New England Weeds Authority

Notes to the Financial Statements  
for the financial year ended 30 June 2015

## Note 3. Income from Continuing Operations

\$ '000	Notes	Actual 2015	Actual 2014
<b>(a) Rates &amp; Annual Charges</b>			
<b>Ordinary Rates</b>			
Nil			
<b>Annual Charges</b> (pursuant to s.496, s.496A, s.496B, s.501 & s.611)			
Nil			
<b>TOTAL RATES &amp; ANNUAL CHARGES</b>		-	-
<b>(b) User Charges &amp; Fees</b>			
<b>Specific User Charges</b> (per s.502 - Specific "actual use" charges)			
Nil			
<b>Other User Charges &amp; Fees</b>			
<b>(i) Fees &amp; Charges - Statutory &amp; Regulatory Functions</b> (per s.608)			
Private Works - Section 67		375	360
Property Certificate fees		3	3
<b>Total Fees &amp; Charges - Statutory/Regulatory</b>		<b>378</b>	<b>363</b>
<b>(ii) Fees &amp; Charges - Other (incl. General User Charges)</b> (per s.608)			
Nil			
<b>Total Fees &amp; Charges - Other</b>		-	-
<b>TOTAL USER CHARGES &amp; FEES</b>		<b>378</b>	<b>363</b>
<b>(c) Interest &amp; Investment Revenue (incl. losses)</b>			
<b>Interest &amp; Dividends</b>			
- Interest earned on Investments (interest & coupon payment income)		43	37
<b>TOTAL INTEREST &amp; INVESTMENT REVENUE</b>		<b>43</b>	<b>37</b>
<b>Interest Revenue is attributable to:</b>			
<b>Unrestricted Investments/Financial Assets:</b>			
General Council Cash & Investments		43	37
<b>Total Interest &amp; Investment Revenue Recognised</b>		<b>43</b>	<b>37</b>
<b>(d) Other Revenues</b>			
Other			
<b>TOTAL OTHER REVENUE</b>		<b>5</b>	<b>5</b>

## New England Weeds Authority

Notes to the Financial Statements  
for the financial year ended 30 June 2015

## Note 3. Income from Continuing Operations (continued)

\$ '000	2015 Operating	2014 Operating	2015 Capital	2014 Capital
<b>(e) Grants</b>				
<b>General Purpose (Untied)</b>				
Nil				
<b>Specific Purpose</b>				
Noxious Weeds	711	376	-	-
<b>Total Specific Purpose</b>	<b>711</b>	<b>376</b>	-	-
<b>Total Grants</b>	<b>711</b>	<b>376</b>	-	-
<b>Grant Revenue is attributable to:</b>				
- Commonwealth Funding	-	-	-	-
- State Funding	711	376	-	-
	<b>711</b>	<b>376</b>	-	-
<b>(f) Contributions</b>				
<b>Developer Contributions:</b>				
<b>(s93 &amp; s94 - EP&amp;A Act, s64 of the LGA):</b>				
Nil				
<b>Other Contributions:</b>				
Other Councils - Joint Works/Services	347	341	-	-
Other	-	-	-	-
<b>Total Other Contributions</b>	<b>347</b>	<b>341</b>	-	-
<b>Total Contributions</b>	<b>347</b>	<b>341</b>	-	-
<b>TOTAL GRANTS &amp; CONTRIBUTIONS</b>	<b>1,058</b>	<b>717</b>	-	-
<b>(g) Restrictions relating to Grants and Contributions</b>				
<b>Certain grants &amp; contributions are obtained by Council on condition that they be spent in a specified manner:</b>				
Unexpended at the Close of the Previous Reporting Period			40	18
add: Grants & contributions recognised in the current period but not yet spent:			442	40
less: Grants & contributions recognised in a previous reporting period now spent:			(40)	(18)
<b>Net Increase (Decrease) in Restricted Assets during the Period</b>			<b>402</b>	<b>22</b>
<b>Unexpended and held as Restricted Assets</b>			<b>442</b>	<b>40</b>
<b>Comprising:</b>				
- Specific Purpose Unexpended Grants			442	40
			<b>442</b>	<b>40</b>



## New England Weeds Authority

Notes to the Financial Statements  
for the financial year ended 30 June 2015

## Note 4. Expenses from Continuing Operations

\$ '000	Notes	Actual 2015	Actual 2014
<b>(a) Employee Benefits &amp; On-Costs</b>			
Salaries and Wages		519	508
Travelling		12	12
Employee Leave Entitlements (ELE)		2	18
Superannuation		48	46
Workers' Compensation Insurance		13	9
Training Costs (other than Salaries & Wages)		11	6
Other		8	9
<b>Total Employee Costs</b>		<b>613</b>	<b>608</b>
less: Capitalised Costs		-	-
<b>TOTAL EMPLOYEE COSTS EXPENSED</b>		<b>613</b>	<b>608</b>
Number of "Equivalent Full Time" Employees at year end		8	8
Number of "Equivalent Full Time" Employees at year end (incl. vacancies)		8	8

**(b) Borrowing Costs**

Nil

**(c) Materials & Contracts**

Raw Materials & Consumables	307	228
Contractor & Consultancy Costs	10	20
Auditors Remuneration <sup>(1)</sup>	6	6
<b>Total Materials &amp; Contracts</b>	<b>323</b>	<b>254</b>
less: Capitalised Costs	-	-
<b>TOTAL MATERIALS &amp; CONTRACTS</b>	<b>323</b>	<b>254</b>

**1. Auditor Remuneration**

During the year, the following fees were incurred for services provided by the Council's Auditor (& the Auditors of other Consolidated Entities):

**(i) Audit and Other Assurance Services**

- Audit & review of financial statements: Council's Auditor

**Remuneration for audit and other assurance services****Total Auditor Remuneration**

6	6
<b>6</b>	<b>6</b>
<b>6</b>	<b>6</b>



## New England Weeds Authority

Notes to the Financial Statements  
for the financial year ended 30 June 2015

## Note 4. Expenses from Continuing Operations (continued)

\$ '000	Notes	Impairment Costs		Depreciation/Amortisation	
		Actual 2015	Actual 2014	Actual 2015	Actual 2014
Plant and Equipment		-	-	85	84
Office Equipment		-	-	4	4
<b>Total Depreciation &amp; Impairment Costs</b>		-	-	<b>89</b>	<b>88</b>
less: Capitalised Costs		-	-	-	-
less: Impairments (to)/from ARR [Equity]	9a	-	-	-	-
<b><u>TOTAL DEPRECIATION &amp; IMPAIRMENT COSTS EXPENSED</u></b>		<b><u>-</u></b>	<b><u>-</u></b>	<b><u>89</u></b>	<b><u>88</u></b>

## (e) Other Expenses

Other Expenses for the year include the following:

Advertising	2	3
Aircraft Hire	30	-
Computer Software Charges	19	10
Councillor Expenses - Chairpersons Fee	6	5
Councillor Expenses - Councillors' Fees	12	12
Councillors' Expenses (incl. Mayor) - Other (excluding fees above)	1	1
Electricity & Heating	3	2
Insurance	17	21
Printing & Stationery	4	1
Subscriptions & Publications	1	5
Telephone & Communications	9	10
Rent	12	12
Other	5	13
<b>Total Other Expenses</b>	<b>121</b>	<b>95</b>
less: Capitalised Costs	-	-
<b><u>TOTAL OTHER EXPENSES</u></b>	<b><u>121</u></b>	<b><u>95</u></b>

## New England Weeds Authority

Notes to the Financial Statements  
for the financial year ended 30 June 2015

## Note 5. Gains or Losses from the Disposal of Assets

\$ '000	Notes	Actual 2015	Actual 2014
<b>Plant &amp; Equipment</b>			
Proceeds from Disposal - Plant & Equipment		55	55
less: Carrying Amount of P&E Assets Sold / Written Off		(38)	(19)
<b>Net Gain/(Loss) on Disposal</b>		<b>17</b>	<b>36</b>
<b><u>NET GAIN/(LOSS) ON DISPOSAL OF ASSETS</u></b>		<b><u>17</u></b>	<b><u>36</u></b>

## New England Weeds Authority

Notes to the Financial Statements  
for the financial year ended 30 June 2015

## Note 6a. - Cash Assets and Note 6b. - Investments

		2015	2015	2014	2014
		Actual	Actual	Actual	Actual
\$ '000	Notes	Current	Non Current	Current	Non Current
Cash & Cash Equivalents (Note 6a)					
Cash on Hand and at Bank		217	-	9	-
Cash-Equivalent Asset: <sup>1</sup>					
- Short Term Deposits		1,261	-	776	-
Total Cash & Cash Equivalents		1,478	-	785	-
Investments (Note 6b)					
Nil					
TOTAL CASH ASSETS, CASH EQUIVALENTS & INVESTMENTS					
		1,478	-	785	-

<sup>1</sup> Those Investments where time to maturity (from date of purchase) is < 3 mths.

**Cash, Cash Equivalents & Investments were  
classified at year end in accordance with  
AASB 139 as follows:**

**Cash & Cash Equivalents**

a. "At Fair Value through the Profit & Loss"

<b>1,478</b>	<b>-</b>	<b>785</b>	<b>-</b>
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## New England Weeds Authority

## Notes to the Financial Statements

for the financial year ended 30 June 2015

## Note 6c. Restricted Cash, Cash Equivalents &amp; Investments - Details

	2015	2015	2014	2014
\$ '000	Actual Current	Actual Non Current	Actual Current	Actual Non Current
<b>Total Cash, Cash Equivalents and Investments</b>	<b>1,478</b>	<b>-</b>	<b>785</b>	<b>-</b>
<b>attributable to:</b>				
External Restrictions (refer below)	682	-	40	-
Internal Restrictions (refer below)	213	-	211	-
Unrestricted	583	-	534	-
	<b>1,478</b>	<b>-</b>	<b>785</b>	<b>-</b>

2015	Opening Balance	Transfers to Restrictions	Transfers from Restrictions	Closing Balance
\$ '000				

## Details of Restrictions

## External Restrictions - Included in Liabilities

DPI Advances	-	240	-	240
<b>External Restrictions - Included in Liabilities</b>	<b>-</b>	<b>240</b>	<b>-</b>	<b>240</b>

## External Restrictions - Other

Specific Purpose Unexpended Grants (F)	40	442	(40)	442
<b>External Restrictions - Other</b>	<b>40</b>	<b>442</b>	<b>(40)</b>	<b>442</b>
<b>Total External Restrictions</b>	<b>40</b>	<b>682</b>	<b>(40)</b>	<b>682</b>

## Internal Restrictions

Plant & Vehicle Replacement	113	-	-	113
Employees Leave Entitlement	98	2	-	100
<b>Total Internal Restrictions</b>	<b>211</b>	<b>2</b>	<b>-</b>	<b>213</b>
<b>TOTAL RESTRICTIONS</b>	<b>251</b>	<b>684</b>	<b>(40)</b>	<b>895</b>

F Grants which are not yet expended for the purposes for which the grants were obtained. (refer Note 1)

## New England Weeds Authority

Notes to the Financial Statements  
for the financial year ended 30 June 2015

## Note 7. Receivables

\$ '000	Notes	2015		2014	
		Current	Non Current	Current	Non Current
<b>Purpose</b>					
Accrued Revenues					
- Interest on Investments		2	-	1	-
Net GST Receivable		-	-	12	-
Other Debtors		5	-	92	-
<b>Total</b>		<b>7</b>	<b>-</b>	<b>105</b>	<b>-</b>
<b>less: Provision for Impairment</b>					
Nil					
<b><u>TOTAL NET RECEIVABLES</u></b>		<b><u>7</u></b>	<b><u>-</u></b>	<b><u>105</u></b>	<b><u>-</u></b>
<b>Externally Restricted Receivables</b>					
Nil					
<b>Internally Restricted Receivables</b>					
Nil					
<b>Unrestricted Receivables</b>		<b>7</b>	<b>-</b>	<b>105</b>	<b>-</b>
<b>TOTAL NET RECEIVABLES</b>		<b>7</b>	<b>-</b>	<b>105</b>	<b>-</b>

## New England Weeds Authority

Notes to the Financial Statements  
for the financial year ended 30 June 2015

## Note 8. Inventories &amp; Other Assets

\$ '000	Notes	2015		2014	
		Current	Non Current	Current	Non Current
<b>Inventories</b>					
Stores & Materials		9	-	14	-
<b>Total Inventories</b>		<b>9</b>	<b>-</b>	<b>14</b>	<b>-</b>
<b>Other Assets</b>					
Nil					
<b>TOTAL INVENTORIES / OTHER ASSETS</b>		<b>9</b>	<b>-</b>	<b>14</b>	<b>-</b>

## Externally Restricted Assets

There are no restrictions applicable to the above assets.



Notes to the Financial Statements  
for the financial year ended 30 June 2015

Note 9a. Infrastructure, Property, Plant & Equipment

	as at 30/6/2014						Asset Movements during the Reporting Period				as at 30/6/2015			
	At Cost	At Fair Value	Accumulated Dep'n	Impairment	Carrying Value		Asset Additions	WDV of Asset Disposals	Depreciation Expense		At Cost	At Fair Value	Accumulated Dep'n	Impairment
\$ '000														
Capital Work in Progress	-	-	-	-	-						-	-	-	-
Plant & Equipment	-	499	205	-	294		150	(38)	(85)		-	499	178	-
Office Equipment	-	41	37	-	4		6	-	(4)		-	46	40	-
<b>TOTAL INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIP.</b>	-	<b>540</b>	<b>242</b>	-	<b>298</b>		<b>156</b>	<b>(38)</b>	<b>(89)</b>		-	<b>545</b>	<b>218</b>	-
														<b>327</b>

Refer to Note 27 - Fair Value Measurement for information regarding the fair value of other Infrastructure, Property, Plant & Equipment.

## New England Weeds Authority

### Notes to the Financial Statements for the financial year ended 30 June 2015

#### Note 9b. Externally Restricted Infrastructure, Property, Plant & Equipment

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\$ '000

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Council has no Externally Restricted Infrastructure, Property, Plant & Equipment.

## New England Weeds Authority

Notes to the Financial Statements  
for the financial year ended 30 June 2015

## Note 10a. Payables, Borrowings &amp; Provisions

\$ '000	Notes	2015		2014	
		Current	Non Current	Current	Non Current
<b>Payables</b>					
Goods & Services - operating expenditure		4	-	42	-
Accrued Expenses:					
- Salaries & Wages		15	-	10	-
- Other Expenditure Accruals		7	-	-	-
Advances		-	-	-	-
Security Bonds, Deposits & Retentions		-	-	-	-
ATO - Net GST Payable		48	-	-	-
WAP 1520 NWLLS		120	-	-	-
WAP 1520 NTLLS		120	-	-	-
<b>Total Payables</b>		<b>314</b>	<b>-</b>	<b>52</b>	<b>-</b>
<b>Borrowings</b>					
Nil					
<b>Provisions</b>					
Employee Benefits;					
Annual Leave		34	-	25	-
Long Service Leave		54	-	61	-
ELE On-Costs		12	-	12	-
<b>Total Provisions</b>		<b>100</b>	<b>-</b>	<b>98</b>	<b>-</b>
<b>Total Payables, Borrowings &amp; Provisions</b>		<b>414</b>	<b>-</b>	<b>150</b>	<b>-</b>
<b>(i) Liabilities relating to Restricted Assets</b>					
		2015		2014	
		Current	Non Current	Current	Non Current
<b>Externally Restricted Assets</b>					
Other		240	-	-	-
<b>Liabilities relating to externally restricted assets</b>		<b>240</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally Restricted Assets</b>					
Nil					
<b>Total Liabilities relating to restricted assets</b>		<b>240</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities relating to Unrestricted Assets</b>		<b>174</b>	<b>-</b>	<b>150</b>	<b>-</b>
<b>TOTAL PAYABLES, BORROWINGS &amp; PROVISIONS</b>		<b>414</b>	<b>-</b>	<b>150</b>	<b>-</b>



## New England Weeds Authority

Notes to the Financial Statements  
for the financial year ended 30 June 2015

## Note 10a. Payables, Borrowings &amp; Provisions (continued)

	Actual 2015	Actual 2014
\$ '000		

## (ii) Current Liabilities not anticipated to be settled within the next 12 months

The following Liabilities, even though classified as current, are not expected to be settled in the next 12 months.

Provisions - Employees Benefits	45	56
	<b>45</b>	<b>56</b>

## Note 10b. Description of and movements in Provisions

Class of Provision	2014	2015				Closing Balance as at 30/6/15
	Opening Balance as at 1/7/14	Additional Provisions	Decrease due to Payments	Remeasurement effects due to Discounting	Unused amounts reversed	
Annual Leave	25	34	(25)	-	-	34
Long Service Leave	61	12	(19)	-	-	54
ELE On-Costs	12	-	-	-	-	12
<b>TOTAL</b>	<b>98</b>	<b>46</b>	<b>(44)</b>	<b>-</b>	<b>-</b>	<b>100</b>

- a. Employees Leave Entitlements & On-Costs represents those benefits accrued and payable and an estimate of those that will become payable in the future as a result of past service.

## New England Weeds Authority

Notes to the Financial Statements  
for the financial year ended 30 June 2015

## Note 11. Statement of Cash Flows - Additional Information

\$ '000	Notes	Actual 2015	Actual 2014
<b>(a) Reconciliation of Cash Assets</b>			
Total Cash & Cash Equivalent Assets	6a	1,478	785
Less Bank Overdraft	10	-	-
<b>BALANCE as per the STATEMENT of CASH FLOWS</b>		<b>1,478</b>	<b>785</b>

**(b) Reconciliation of Net Operating Result  
to Cash provided from Operating Activities**

<b>Net Operating Result from Income Statement</b>		<b>355</b>	<b>113</b>
Adjust for non cash items:			
Depreciation & Amortisation		89	88
Net Losses/(Gains) on Disposal of Assets		(17)	(36)
<b>+/- Movement in Operating Assets and Liabilities &amp; Other Cash Items:</b>			
Decrease/(Increase) in Receivables		98	54
Decrease/(Increase) in Inventories		5	(5)
Decrease/(Increase) in Other Assets		-	11
Increase/(Decrease) in Payables		(38)	42
Increase/(Decrease) in other accrued Expenses Payable		12	(12)
Increase/(Decrease) in Other Liabilities		288	(25)
Increase/(Decrease) in Employee Leave Entitlements		2	19
<b>NET CASH PROVIDED FROM/(USED IN) OPERATING ACTIVITIES from the STATEMENT of CASH FLOWS</b>		<b>794</b>	<b>249</b>

**(c) Non-Cash Investing & Financing Activities**

Nil

**(d) Financing Arrangements****(i) Unrestricted access was available at balance date to the  
following lines of credit:**

Credit Cards / Purchase Cards	5	5
<b>Total Financing Arrangements</b>	<b>5</b>	<b>5</b>

**Amounts utilised as at Balance Date:**

- Credit Cards / Purchase Cards	-	-
<b>Total Financing Arrangements Utilised</b>	<b>-</b>	<b>-</b>

## New England Weeds Authority

Notes to the Financial Statements  
for the financial year ended 30 June 2015

## Note 12. Commitments for Expenditure

		Actual	Actual
\$ '000	Notes	2015	2014

## (a) Capital Commitments (exclusive of GST)

Nil

## (b) Finance Lease Commitments

Nil

## (c) Operating Lease Commitments (Non Cancellable)

Nil

## (d) Investment Property Commitments

Nil



## New England Weeds Authority

Notes to the Financial Statements  
for the financial year ended 30 June 2015

## Note 13a(i). Statement of Performance Measurement - Indicators (Consolidated)

\$ '000	Amounts 2015	Indicator 2015	Prior Periods 2014 2013	
Local Government Industry Indicators - Consolidated				
1. Operating Performance Ratio				
Total continuing operating revenue <sup>(1)</sup>				
(excl. Capital Grants & Contributions) - Operating Expenses	338	22.78%	6.86%	2.65%
Total continuing operating revenue <sup>(1)</sup>	1,484			
(excl. Capital Grants & Contributions)				
2. Own Source Operating Revenue Ratio				
Total continuing operating revenue <sup>(1)</sup>				
(excl. ALL Grants & Contributions)	426	28.71%	36.10%	25.39%
Total continuing operating revenue <sup>(1)</sup>	1,484			
3. Unrestricted Current Ratio				
Current Assets less all External Restrictions <sup>(2)</sup>	812	6.29x	9.19	9.55
Current Liabilities less Specific Purpose Liabilities <sup>(3, 4)</sup>	129			
4. Debt Service Cover Ratio				
Operating Result <sup>(1)</sup> before capital excluding interest and depreciation / impairment / amortisation	427	0.00x	0.00	0.00
Principal Repayments (from the Statement of Cash Flows) + Borrowing Costs (from the Income Statement)	-			
5. Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage				
Rates, Annual and Extra Charges Outstanding	-	0.00%	0.00%	0.00%
Rates, Annual and Extra Charges Collectible	-			
6. Cash Expense Cover Ratio				
Current Year's Cash and Cash Equivalents + All Term Deposits	1,478	16.48 mths	10.16	7.63
Payments from cash flow of operating and financing activities	90			

## Notes

<sup>(1)</sup> Excludes fair value adjustments and reversal of revaluation decrements,  
net gain/(loss) on sale of assets and the net share of interests in joint ventures & associates.

<sup>(2)</sup> Refer Notes 6-8 inclusive.

Also excludes any real estate & land for resale not expected to be sold in the next 12 months

<sup>(3)</sup> Refer to Note 10(a).

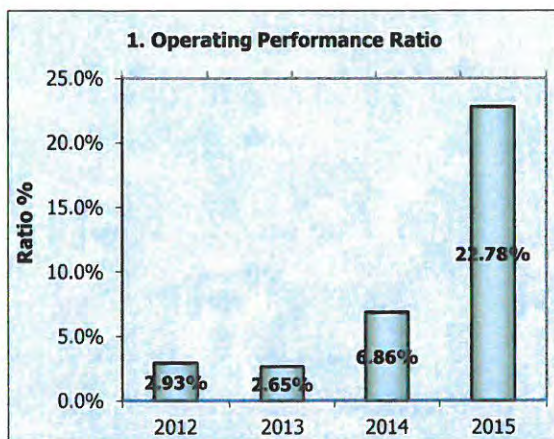
<sup>(4)</sup> Refer to Note 10(a)(ii) - excludes all payables & provisions not expected to be paid in the next 12 months (incl. ELE).



## New England Weeds Authority

Notes to the Financial Statements  
for the financial year ended 30 June 2015

## Note 13a(ii). Local Government Industry Indicators - Graphs (Consolidated)

Benchmark: — Minimum  $\geq 0.00\%$ 

Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

**Purpose of Operating Performance Ratio**

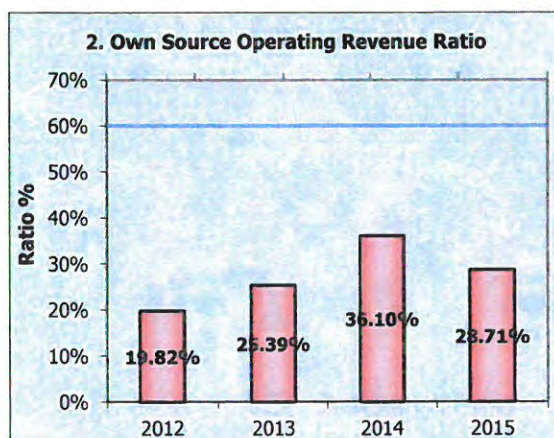
This ratio measures Council's achievement of containing operating expenditure within operating revenue.

**Commentary on 2014/15 Result**

2014/15 Ratio 22.78%

A position above or equal to break even is considered to be good. The minimum benchmark is negative 4% so this result is excellent.

Ratio is within Benchmark  
Ratio is outside Benchmark

Benchmark: — Minimum  $\geq 60.00\%$ 

Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

**Purpose of Own Source Operating Revenue Ratio**

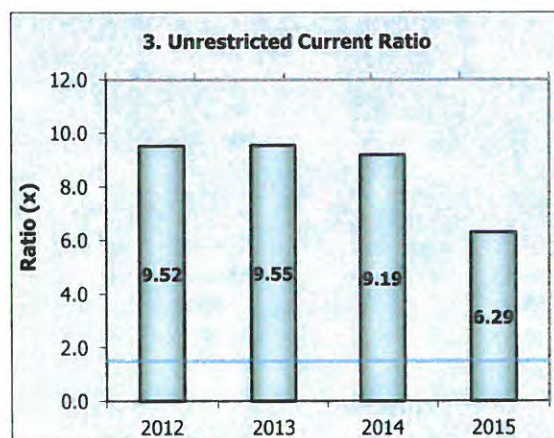
This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants & contributions.

**Commentary on 2014/15 Result**

2014/15 Ratio 28.71%

A benchmark of 60% has been established. The authority is moving in the right direction and the ratio is slightly skewed because much of the authorities contribution revenues are virtually guaranteed.

Ratio is within Benchmark  
Ratio is outside Benchmark

Benchmark: — Minimum  $\geq 1.50$ 

Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

**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 2014/15 Result**

2014/15 Ratio 6.29x

A Benchmark above 1.5 has been suggested. The authority is well past this benchmark indicating a sound position.

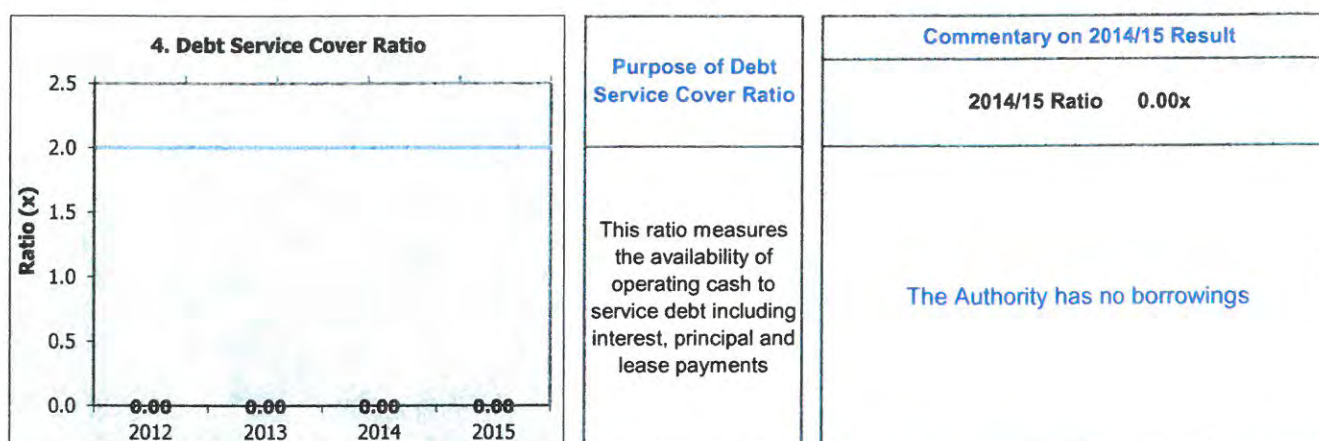
Ratio is within Benchmark  
Ratio is outside Benchmark



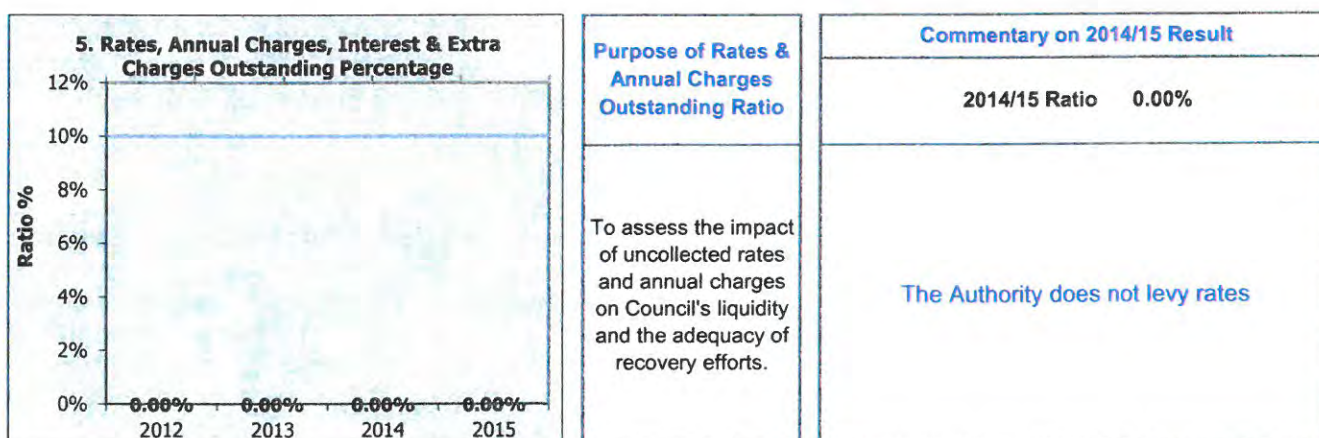
## New England Weeds Authority

Notes to the Financial Statements  
for the financial year ended 30 June 2015

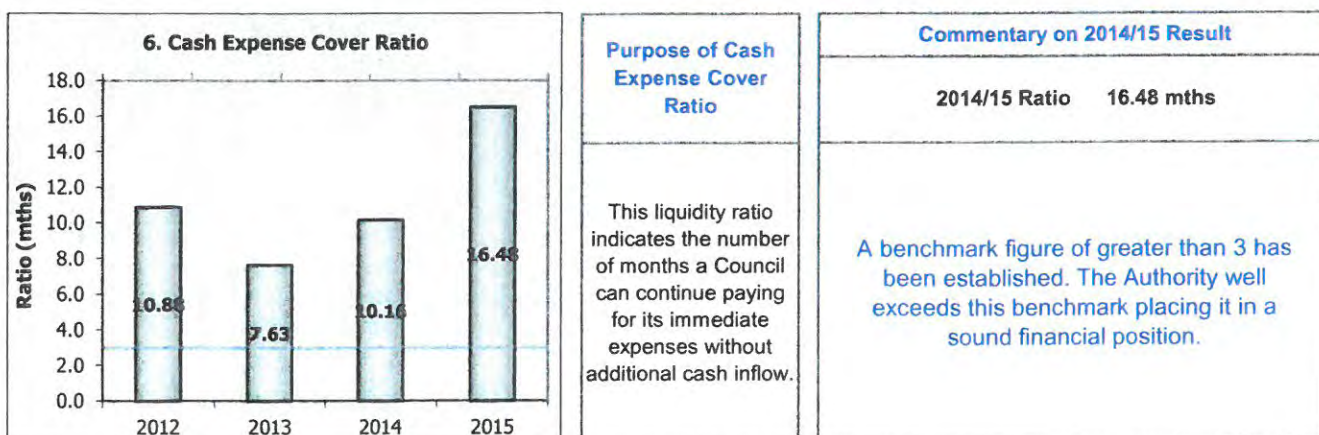
## Note 13a(ii). Local Government Industry Indicators - Graphs (Consolidated)

Benchmark: — Minimum  $\geq 2.00$ 

Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

 Ratio is within Benchmark  
 Ratio is outside Benchmark
Benchmark: — Maximum  $< 10.00\%$ 

Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

 Ratio is within Benchmark  
 Ratio is outside Benchmark
Benchmark: — Minimum  $\geq 3.00$ 

Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

 Ratio is within Benchmark  
 Ratio is outside Benchmark



## New England Weeds Authority

### Notes to the Financial Statements for the financial year ended 30 June 2015

#### Note 14. Investment Properties

		Actual	Actual
\$ '000	Notes	2015	2014

Council has not classified any Land or Buildings as "Investment Properties"

## New England Weeds Authority

### Notes to the Financial Statements for the financial year ended 30 June 2015

#### Note 15. Financial Risk Management

\$ '000

##### Risk Management

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

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

Financial risk management is carried out by Council's staff under policies approved by the Council.

A comparison by category of the carrying amounts and fair values of Council's Financial Assets & Financial Liabilities recognised in the financial statements is presented below.

	Carrying Value		Fair Value	
	2015	2014	2015	2014
<b>Financial Assets</b>				
Cash and Cash Equivalents	1,478	785	1,478	785
Receivables	7	105	7	105
<b>Total Financial Assets</b>	<b>1,485</b>	<b>890</b>	<b>1,485</b>	<b>890</b>
<b>Financial Liabilities</b>				
Payables	314	52	314	52
<b>Total Financial Liabilities</b>	<b>314</b>	<b>52</b>	<b>314</b>	<b>52</b>

Fair Value is determined as follows:

- **Cash & Cash Equivalents, Receivables, Payables** - are estimated to be the carrying value which approximates mkt value.

Refer to Note 27 - Fair Value Measurement for information regarding the fair value of financial assets & liabilities

## New England Weeds Authority

### Notes to the Financial Statements for the financial year ended 30 June 2015

#### Note 15. Financial Risk Management (continued)

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\$ '000

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##### (a) Cash & Cash Equivalents, Financial assets 'at fair value through the profit & Loss' "Available-for-sale" financial assets & "Held-to-maturity" Investments

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

Council has an Investment Policy which complies with the Local Government Act & Minister's Investment Order. This Policy is regularly reviewed by Council and its staff and an Investment Report is tabled before Council on a quarterly basis setting out the portfolio breakup and its performance.

Council's investment portfolio consists of deposits at fixed and variable interest rates, generally for periods of less than 120 day. Whilst these are subject to interest rate risk, this is minimised by the relative short time of the financial assets held.

Council does not consider there to be a significant risk on interest rate movements and has therefore not completed sensitivity analysis.



# New England Weeds Authority

## Notes to the Financial Statements for the financial year ended 30 June 2015

### Note 15. Financial Risk Management (continued)

\$ '000

#### (b) Receivables

Council's major receivables comprise (i) Private works debtors (ii) Contributions from constituent Councils.

The major risk associated with these receivables is credit risk - the risk that debts due and payable to Council may not be repaid in full.

The authority is not materially exposed to any individual debtor and credit risk exposure is concentrated within the State of New South Wales.

Council receives regular summary reports of receivables due and detailed reports where appropriate.

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

A profile of Council's receivables credit risk at balance date follows:

	2015 Rates & Annual Charges	2015 Other Receivables	2014 Rates & Annual Charges	2014 Other Receivables
<b>(i) Ageing of Receivables - %</b>				
Current (not yet overdue)	0%	70%	0%	46%
Overdue	0%	30%	0%	54%
	<b>0%</b>	<b>100%</b>	<b>0%</b>	<b>100%</b>

		2015 Rates & Annual Charges	2015 Other Receivables	2014 Rates & Annual Charges	2014 Other Receivables
<b>(ii) Ageing of Receivables - value</b>					
<b>Rates &amp; Annual Charges</b>	<b>Other Receivables</b>				
Current	Current	-	3	-	13
< 1 year overdue	0 - 30 days overdue	-	3	-	35
1 - 2 years overdue	30 - 60 days overdue	-	1	-	19
2 - 5 years overdue	60 - 90 days overdue	-	-	-	-
> 5 years overdue	> 90 days overdue	-	-	-	38
		<b>-</b>	<b>7</b>	<b>-</b>	<b>105</b>

#### (iii) Movement in Provision for Impairment of Receivables

Balance at the beginning of the year

Balance at the end of the year

	2015	2014
Balance at the beginning of the year	-	-
Balance at the end of the year	-	-

## New England Weeds Authority

Notes to the Financial Statements  
for the financial year ended 30 June 2015

## Note 15. Financial Risk Management (continued)

\$ '000

## (c) Payables &amp; Borrowings

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

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

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

The contractual undiscounted cash outflows (ie. principal and interest) of Council's Payables & Borrowings are set out in the maturity table below:

\$ '000	Subject							Total	Actual
	to no maturity	≤ 1 Year	1-2 Yrs	payable in:				Cash Outflows	Carrying Values
				2-3 Yrs	3-4 Yrs	4-5 Yrs	> 5 Yrs		
2015									
Trade/Other Payables	-	314	-	-	-	-	-	314	314
Total Financial Liabilities	-	314	-	-	-	-	-	314	314
2014									
Trade/Other Payables	-	52	-	-	-	-	-	52	52
Total Financial Liabilities	-	52	-	-	-	-	-	52	52



# New England Weeds Authority

## Notes to the Financial Statements for the financial year ended 30 June 2015

### Note 16. Material Budget Variations

\$ '000

Council's Original Financial Budget for 14/15 was adopted by the Council on 25 June 2014.

While the Income Statement included in this General Purpose Financial Report must disclose the Original Budget adopted by Council, the Local Government Act requires Council to review its Financial Budget on a Quarterly Basis, so that it is able to manage the various variations between actuals versus budget that invariably occur throughout the year.

This Note sets out the details of MATERIAL VARIATIONS between Council's Original Budget and its Actual results for the year as per the Income Statement - even though such variations may have been adjusted for during each Quarterly Budget Review.

**Note that for Variations\* of Budget to Actual :**

Material Variations represent those variances that amount to **10%** or more of the original budgeted figure.

**F** = Favourable Budget Variation, **U** = Unfavourable Budget Variation

\$ '000	2015 Budget	2015 Actual	2015 Variance*		
<b>REVENUES</b>					
<b>User Charges &amp; Fees</b>	<b>120</b>	<b>378</b>	<b>258</b>	<b>215%</b>	<b>F</b>
Council originally budgeted for 120k in private works, however increased works have been completed particularly from requests by other authorities within and outside Councils area pushing the actual to over 370k.					
<b>Interest &amp; Investment Revenue</b>	<b>35</b>	<b>43</b>	<b>8</b>	<b>23%</b>	<b>F</b>
Council has increased its investment portfolio which has resulted in improved returns over original budget.					
<b>Other Revenues</b>	<b>3</b>	<b>5</b>	<b>2</b>	<b>67%</b>	<b>F</b>
Additional certificates were requested during the year resulting in an improvement over budget of 2k.					
<b>Operating Grants &amp; Contributions</b>	<b>688</b>	<b>1,058</b>	<b>370</b>	<b>54%</b>	<b>F</b>
Council has been funded late in 2014/15 with an additional 351k from the Department of Primary Industry.					
<b>Net Gains from Disposal of Assets</b>	<b>-</b>	<b>17</b>	<b>17</b>	<b>0%</b>	<b>F</b>
Council obtained far better trade prices on vehicles than was budgeted. The original budget forecasted a loss of 5k and the authority achieved a profit of 11k.					



## New England Weeds Authority

Notes to the Financial Statements  
for the financial year ended 30 June 2015

## Note 16. Material Budget Variations (continued)

\$ '000	2015 Budget	2015 Actual	2015 Variance*	
<b>EXPENSES</b>				
<b>Employee Benefits &amp; On-Costs</b>	<b>429</b>	<b>613</b>	<b>(184)</b>	<b>(43%) U</b>
Council budgets on a project basis which means it understates employee costs in its budget. These costs are offset by a reduction in other expenses below.				
<b>Materials &amp; Contracts</b>	<b>123</b>	<b>323</b>	<b>(200)</b>	<b>(163%) U</b>
Additional private works costs have been incurred as have additional materials costs for works funded by the Northern Tablelands LLLS and NSW DPI under NIWAC.				
<b>Depreciation &amp; Amortisation</b>	<b>53</b>	<b>89</b>	<b>(36)</b>	<b>(68%) U</b>
Councils original depreciation budget was understated by 30k.				
<b>Other Expenses</b>	<b>236</b>	<b>121</b>	<b>115</b>	<b>49% F</b>
These costs are budgeted as part of Council's project costs and this reduction is offset by an increase in employee costs.				
<b>Net Losses from Disposal of Assets</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>100% F</b>
Council obtained far better trade prices on vehicles than was budgeted. The original budget forecasted a loss of 5k and the authority achieved a profit of 11k.				
<b>Budget Variations relating to Council's Cash Flow Statement include:</b>				
<b>Cash Flows from Operating Activities</b>	<b>57</b>	<b>794</b>	<b>737</b>	<b>1293.0% F</b>
Council has received a large contribution to NEWA of 351k late in the 2014/15 year,				
<b>Cash Flows from Investing Activities</b>	<b>(58)</b>	<b>(101)</b>	<b>(43)</b>	<b>74.1% U</b>
Council purchased an additional vehicle due to very favourable market conditions.				

Notes to the Financial Statements  
for the financial year ended 30 June 2015

Note 17. Statement of Developer Contributions

	\$ '000

Council currently has no S94 Developer Contribution Plans or S94 Funds on hand from prior years.

## New England Weeds Authority

### Notes to the Financial Statements for the financial year ended 30 June 2015

#### Note 18. Contingencies & Other Assets/Liabilities Not Recognised

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**\$ '000**

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The Authority does not have any known contingencies as at 30th June 2015.



## New England Weeds Authority

Notes to the Financial Statements  
for the financial year ended 30 June 2015

## Note 19. Interests in Other Entities

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\$ '000

Council has no interest in any Controlled Entities, Joint Arrangements or Associates.

## New England Weeds Authority

Notes to the Financial Statements  
for the financial year ended 30 June 2015

## Note 20. Equity - Retained Earnings and Revaluation Reserves

\$ '000	Notes	Actual 2015	Actual 2014
<b>(a) Retained Earnings</b>			
<b>Movements in Retained Earnings were as follows:</b>			
Balance at beginning of Year (from previous years audited accounts)		1,052	939
a. Correction of Prior Period Errors	20 (c)	-	-
b. Changes in Accounting Policies (prior period effects)	20 (d)	-	-
c. Other Comprehensive Income (excl. direct to Reserves transactions)		-	-
d. Net Operating Result for the Year		355	113
e. Distributions to/(Contributions from) Non-controlling Interests		-	-
f. Transfers between Equity		-	-
g. Other Changes (disclosure required)		-	-
<b>Balance at End of the Reporting Period</b>		<b>1,407</b>	<b>1,052</b>

**(b) Reserves**

Council has no reportable Equity Reserves.

**(c) Correction of Error/s relating to a Previous Reporting Period**

Council made no correction of errors during the current reporting period.

**(d) Voluntary Changes in Accounting Policies**

Council made no voluntary changes in any accounting policies during the year.

## New England Weeds Authority

### Notes to the Financial Statements for the financial year ended 30 June 2015

#### Note 21. Financial Result & Financial Position by Fund

\$ '000

#### Income Statement by Fund

\$ '000

Actual	Actual	Actual	Actual
2015	2015	2015	2015

Council utilises only a General Fund for its operations.



## New England Weeds Authority

Notes to the Financial Statements  
for the financial year ended 30 June 2015

## Note 22. "Held for Sale" Non Current Assets &amp; Disposal Groups

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\$ '000

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	2015	2015	2014	2014
\$ '000	Current	Non Current	Current	Non Current

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Council did not classify any Non Current Assets or Disposal Groups as "Held for Sale".

## New England Weeds Authority

### Notes to the Financial Statements for the financial year ended 30 June 2015

#### Note 23. Events occurring after the Reporting Date

\$ '000

Events that occur between the end of the reporting period (ending 30 June 2015) and the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the applicable "authorised for issue" date relating to these General Purpose Financial Statements.

Accordingly, the "authorised for issue" date is 26/08/15.

Events that occur after the Reporting Period represent one of two types:

##### **(i) Events that provide evidence of conditions that existed at the Reporting Period**

These financial statements (and the figures therein) incorporate all "adjusting events" that provided evidence of conditions that existed at 30 June 2015.

##### **(ii) Events that provide evidence of conditions that arose after the Reporting Period**

These financial statements (& figures therein) do not incorporate any "non-adjusting events" that have occurred after 30 June 2015 and which are only indicative of conditions that arose after 30 June 2015.

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

## New England Weeds Authority

### Notes to the Financial Statements for the financial year ended 30 June 2015

#### Note 24. Discontinued Operations

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\$ '000

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	Actual 2015	Actual 2014
\$ '000		

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Council has not classified any of its Operations as "Discontinued".



New England Weeds Authority

Notes to the Financial Statements  
for the financial year ended 30 June 2015

Note 25. Intangible Assets

	Actual	Actual
\$ '000	2015	2014

Intangible Assets represent identifiable non-monetary asset without physical substance.

Council is unaware of any control over Intangible Assets that warrant recognition in the Financial Statements, including either internally generated and developed assets or purchased assets.

## New England Weeds Authority

Notes to the Financial Statements  
for the financial year ended 30 June 2015

## Note 26. Reinstatement, Rehabilitation &amp; Restoration Liabilities

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\$ '000

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Council has no outstanding obligations to make, restore, rehabilitate or reinstate any of its assets/operations.

## New England Weeds Authority

Notes to the Financial Statements  
for the financial year ended 30 June 2015

## Note 27. Fair Value Measurement

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\$ '000

The Authority has no assets or liabilities at fair value.  
Cash, Office Equipment and Plant is all held at cost.



## New England Weeds Authority

Notes to the Financial Statements  
for the financial year ended 30 June 2015

## Note 28. Financial Review

\$ '000

## Key Financial Figures of Council over the past 5 years (consolidated)

Financial Performance Figures	2015	2014	2013	2012	2011
<b>Inflows:</b>					
Rates & Annual Charges Revenue	-	-			
User Charges Revenue	378	363	273	176	140
Interest & Investment Revenue (Losses)	43	37	44	40	46
Grants Income - Operating & Capital	711	376	422	340	518
Total Income from Continuing Operations	1,501	1,158	1,076	888	1,083
Sale Proceeds from I,PP&E	55	55		37	62
New Loan Borrowings & Advances	-	-			
<b>Outflows:</b>					
Employee Benefits & On-cost Expenses	613	608	628	535	529
Borrowing Costs	-	-			
Materials & Contracts Expenses	323	254	223	147	208
Total Expenses from Continuing Operations	1,146	1,045	1,048	862	898
Total Cash purchases of I,PP&E	156	130	69	98	145
Total Loan Repayments (incl. Finance Leases)	-	-			
Operating Surplus/(Deficit) (excl. Capital Income)	355	113	28	26	185
<b>Financial Position Figures</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
Current Assets	1,494	904	790	765	721
Current Liabilities	414	150	126	146	118
Net Current Assets	1,080	754	664	619	603
Available Working Capital (Unrestricted Net Current Assets)	525	601	558	350	267
Cash & Investments - Unrestricted	583	534	426	339	217
Cash & Investments - Internal Restrictions	213	211	167	178	177
Cash & Investments - Total	1,478	785	611	730	642
Total Borrowings Outstanding (Loans, Advances & Finance Leases)	-	-			
Total Value of I,PP&E (excl. Land & Earthworks)	545	540	521	453	418
Total Accumulated Depreciation	218	242	246	161	136
Indicative Remaining Useful Life (as a % of GBV)	60%	55%	53%	64%	67%

Source: Published audited financial statements of Council (current year &amp; prior year)

## New England Weeds Authority

### Notes to the Financial Statements for the financial year ended 30 June 2015

#### Note 29. Council Information & Contact Details

##### Principal Place of Business:

129 Rusden Street  
ARMIDALE NSW 2350

##### Contact Details

###### Mailing Address:

129 Rusden Street  
ARMIDALE NSW 2350

###### Opening Hours:

7.30am to 4.30pm  
Monday to Friday  
Except Public Holidays

**Telephone:** 02 6770 3602

**Facsimile:** 02 6771 1893

**Internet:** [www.newa.com.au](http://www.newa.com.au)

**Email:** [newa@newa.nsw.gov.au](mailto:newa@newa.nsw.gov.au)

##### Officers

###### GENERAL MANAGER

Wayne Deer

###### RESPONSIBLE ACCOUNTING OFFICER

Wayne Deer

###### PUBLIC OFFICER

Wayne Deer

###### AUDITORS

Forsyths  
92 Rusden Street  
ARMIDALE NSW 2350

##### Elected Members

###### CHAIRPERSON

Maria Woods

###### COUNCILLORS

Mark Dusting (Deputy Chair)  
Margaret O'Connor  
Andrew Murat  
Dean Heagney

##### Other Information

**ABN:** 35 514 070 354

# New England Weeds Authority

SPECIAL SCHEDULES  
for the year ended 30 June 2015

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To be a high performing and respected  
Noxious Weeds Authority





New England Weeds Authority

Special Schedules  
for the financial year ended 30 June 2015

Contents	Page
<b>Special Schedules<sup>1</sup></b>	
- Special Schedule No. 1	2
Net Cost of Services	

<sup>1</sup> Special Schedules are not audited .

Background

- (i) These Special Schedules have been designed to meet the requirements of special purpose users such as;
- the NSW Grants Commission
  - the Australian Bureau of Statistics (ABS),
  - the NSW Office of Water (NOW), and
  - the Office of Local Government (OLG).
- (ii) The financial data is collected for various uses including;
- the allocation of Financial Assistance Grants,
  - the incorporation of Local Government financial figures in national statistics,
  - the monitoring of loan approvals,
  - the allocation of borrowing rights, and
  - the monitoring of the financial activities of specific services.

## New England Weeds Authority

Special Schedule No. 1 - Net Cost of Services  
for the financial year ended 30 June 2015

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
<b>Governance</b>	<b>19</b>	-	-	<b>(19)</b>
<b>Administration</b>	-	-	-	-
<b>Public Order and Safety</b>				
Fire Service Levy, Fire Protection, Emergency Services	-	-	-	-
Beach Control	-	-	-	-
Enforcement of Local Govt. Regulations	-	-	-	-
Animal Control	-	-	-	-
Other	-	-	-	-
<b>Total Public Order &amp; Safety</b>	-	-	-	-
<b>Health</b>	-	-	-	-
<b>Environment</b>				
Noxious Plants and Insect/Vermin Control	1,128	1,452	-	<b>324</b>
Other Environmental Protection	-	-	-	-
Solid Waste Management	-	-	-	-
Street Cleaning	-	-	-	-
Drainage	-	-	-	-
Stormwater Management	-	-	-	-
<b>Total Environment</b>	<b>1,128</b>	<b>1,452</b>	-	<b>324</b>
<b>Community Services and Education</b>				
Administration & Education	-	-	-	-
Social Protection (Welfare)	-	-	-	-
Aged Persons and Disabled	-	-	-	-
Children's Services	-	-	-	-
<b>Total Community Services &amp; Education</b>	-	-	-	-
<b>Housing and Community Amenities</b>				
Public Cemeteries	-	-	-	-
Public Conveniences	-	-	-	-
Street Lighting	-	-	-	-
Town Planning	-	-	-	-
Other Community Amenities	-	-	-	-
<b>Total Housing and Community Amenities</b>	-	-	-	-
<b>Water Supplies</b>	-	-	-	-
<b>Sewerage Services</b>	-	-	-	-

## New England Weeds Authority

# Special Schedule No. 1 - Net Cost of Services (continued)

for the financial year ended 30 June 2015

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
<b>Recreation and Culture</b>				
Public Libraries	-	-	-	-
Museums	-	-	-	-
Art Galleries	-	-	-	-
Community Centres and Halls	-	-	-	-
Performing Arts Venues	-	-	-	-
Other Performing Arts	-	-	-	-
Other Cultural Services	-	-	-	-
Sporting Grounds and Venues	-	-	-	-
Swimming Pools	-	-	-	-
Parks & Gardens (Lakes)	-	-	-	-
Other Sport and Recreation	-	-	-	-
<b>Total Recreation and Culture</b>	-	-	-	-
<b>Fuel &amp; Energy</b>	-	-	-	-
<b>Agriculture</b>	-	-	-	-
<b>Mining, Manufacturing and Construction</b>				
Building Control	-	-	-	-
Other Mining, Manufacturing & Construction	-	-	-	-
<b>Total Mining, Manufacturing and Const.</b>	-	-	-	-
<b>Transport and Communication</b>				
Urban Roads (UR) - Local	-	-	-	-
Urban Roads - Regional	-	-	-	-
Sealed Rural Roads (SRR) - Local	-	-	-	-
Sealed Rural Roads (SRR) - Regional	-	-	-	-
Unsealed Rural Roads (URR) - Local	-	-	-	-
Unsealed Rural Roads (URR) - Regional	-	-	-	-
Bridges on UR - Local	-	-	-	-
Bridges on SRR - Local	-	-	-	-
Bridges on URR - Local	-	-	-	-
Bridges on Regional Roads	-	-	-	-
Parking Areas	-	-	-	-
Footpaths	-	-	-	-
Aerodromes	-	-	-	-
Other Transport & Communication	-	-	-	-
<b>Total Transport and Communication</b>	-	-	-	-
<b>Economic Affairs</b>				
Camping Areas & Caravan Parks	-	-	-	-
Other Economic Affairs	-	-	-	-
<b>Total Economic Affairs</b>	-	-	-	-
<b>Totals – Functions</b>	<b>1,147</b>	<b>1,452</b>	-	<b>305</b>
<b>General Purpose Revenues<sup>(2)</sup></b>		<b>43</b>		<b>43</b>
<b>Share of interests - joint ventures &amp; associates using the equity method</b>	-	-	-	-
<b>NET OPERATING RESULT<sup>(1)</sup></b>	<b>1,147</b>	<b>1,495</b>	-	<b>348</b>

(1) As reported in the Income Statement

(2) Includes: Rates &amp; Annual Charges (incl. Ex Gratia, excl. Water &amp; Sewer), Non Capital General Purpose Grants, Interest on Investments (excl. Ext. Restricted Assets) &amp; Interest on overdue Rates &amp; Annual Charges



## **INDEPENDENT AUDIT REPORT**

### **Section 417(2) – Report on the general purpose financial statements**

**To New England Weeds Authority**

#### **SCOPE**

The financial statements comprise the income statement, statement of comprehensive income, statement of financial position, statement of changes in equity, statement of cash flows, accompanying notes to the financial statements, and the Statement by Councillors and Management in the approved form as required by Section 413(2)(C) of the *Local Government Act 1993* for New England Weeds Authority (the Authority), for the year ended 30<sup>th</sup> June 2015.

#### ***Authority's responsibility for the financial statements***

The Authority is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the *Local Government Act 1993* and regulations and the Local Government Code of Accounting Practice and Financial Reporting. This responsibility includes establishing and maintaining internal control necessary to enable the preparation of the financial statements that is free of material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### ***Auditor's responsibility***

Our responsibility is to express an opinion on the financial statements of the Authority based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Audit Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial statements is free from material misstatement. Our audit responsibility does not extend to the Original Budget figures included in the Income Statement and Statement of Cash Flows and the Original Budget disclosures in Notes 2(a) and 16 to the financial statements and accordingly, we express no opinion on them.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Authority's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the

**Knowledge with integrity**

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reasonableness of accounting estimates made by the Authority, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **INDEPENDENCE**

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

## **AUDIT OPINION**

In our opinion:

- (a) the accounting records of the Authority have been kept in accordance with the requirements of Division 2 of Part 3 of the *Local Government Act 1993*;
- (b) the general purpose financial statements:
  - (i) have been prepared in accordance with the requirements of Division 2 of Part 3 of the *Local Government Act 1993*;
  - (ii) are consistent with the Authority's accounting records; and
  - (iii) present fairly, in all material respects, the Authority's financial position as at 30<sup>th</sup> June 2015 and the results of its operations for the year then ended;
- (c) we have been able to obtain all information relevant to the conduct of our audit; and
- (d) no material deficiencies in the records or the financial statements were detected in the course of the audit.

*Forsyths*

***Forsyths Business Services Pty Ltd***



**Paul Cornall**  
**Principal**

26<sup>th</sup> August 2015

92 Rusden Street, Armidale

**Armidale**

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**e** [armidale@forsyths.com.au](mailto:armidale@forsyths.com.au)

Forsyth's Business Services Pty Ltd  
ABN 66 182 781 401

26<sup>th</sup> August 2015

Ms M Woods  
Chairperson  
New England Weeds Authority  
PO Box 881  
ARMIDALE NSW 2350

Dear Councillor Woods

## **AUDIT OF ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2015**

We are pleased to report that we have completed the audit of New England Weeds Authority's ("the Authority") records for the year ended 30<sup>th</sup> June 2015 and have reported on the general purpose financial statements as required by the provisions of Section 417(2) of the *Local Government Act 1993*.

Under Section 417(3) of the *Local Government Act 1993* we are also required to report on the conduct of the audit.

### **Audit Objectives**

The overall objectives of the audit were to enable us to form an opinion as to whether, in all material respects, the financial statements:

- present fairly the Authority's financial position as at 30<sup>th</sup> June 2015 in accordance with the requirements of the *Local Government Act 1993* and prescribed Regulations and the Australian Accounting Concepts and Standards; and
- present a view which is consistent with our understanding of the Authority's financial position, the results of its operations and its cash flows.

### **Scope of the Audit**

Audit procedures were primarily aimed at achieving audit objectives and did not seek to confirm, for management purposes the effectiveness of all internal controls. The planning of the audit procedures was based on an assessment of the risk of the existence of errors and/or irregularities, which could materially affect the financial statements.

Management of the Authority are responsible for preparing financial statements which give a true and fair view of the financial position and performance of the Authority and that comply with Accounting Standards in Australia, in accordance with the *Local Government Act 1993*. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial statements.

**Knowledge with integrity**

Liability limited by a scheme approved under the Professional Standards Legislation



We have conducted an independent audit of the financial statements in order to express an opinion on them to the Authority. Our audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the financial statements are free of material misstatement. Our audit responsibility does not extend to the Original Budget figures included in the Income Statement and Statement of Cash Flows and the Original Budget disclosures in Notes 2(a) and 16 to the financial statements and accordingly, we express no opinion on them. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial statements present fairly, in accordance with the *Local Government Act 1993*, Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the Authority's financial position, and its performance as represented by the results of its operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the Authority.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

We performed procedures to assess whether the substance of business transactions was accurately reflected in the financial statements. These and other procedures did not include consideration or judgement of the appropriateness or reasonableness of the business plans or strategies adopted by the Authority.

In accordance with Section 417(3) of the *Local Government Act 1993* we make the following comments in relation to the results and financial trends.

### **Operating Result**

The Authority recorded an operating surplus of \$355,000 for the year ended 30 June 2015 (2014: surplus of \$113,000), after taking into account depreciation of \$89,000. Income increased by \$242,000 from the prior year due an increase in grants and contributions, which has resulted in the increase in Materials and Contracts expenses of \$69,000. There has been a significant increase in the Weeds Action Program (WAP) funding, one off grant from Mid North Coast Weeds and new funding from the Department of Primary Industries (DPI) for a Parthenium weed response program.

### **Budget Result**

The budget amounts included in the Income Statement are those adopted in the original budget and exclude revotes from the previous year and variations to the budget during the year.

The actual operating surplus for the year of \$355,000 exceeds the original budget result of \$Nil due to an increase in unbudgeted revenue. The Authority normally budgets for a break even result each year as the main objective of the Authority is to utilise all of the revenue allocated each year and maintain reserves.

### Working Capital

The Net Current Asset position as at year end is an important financial indicator as it discloses the working capital available to the Authority to fund day to day operations. However, included in Current Assets are assets which are "Restricted" by regulation or other externally imposed requirements and, therefore, are not available for other than their restricted purpose. The table below reconciles net current assets after external restrictions:

	\$'000 2015	\$'000 2014	\$'000 2013
<b>Current Assets</b>	1,494	904	790
<b>LESS: Current Liabilities</b>	414	150	126
<b>Net Current Assets</b>	1,080	754	664
<b>LESS: Restricted Cash &amp; Investments</b>			
Unexpended grants	442	40	18
<b>Net funds after restrictions</b>	<u>\$638</u>	<u>\$714</u>	<u>\$646</u>

The above analysis shows that the Authority presently has unrestricted funds of \$638,000 to fund working capital needs and is in a strong financial position.

### Performance Indicators

The Code of Accounting Practice requires the mandatory disclosure of certain performance indicators. These financial indicators are useful in assessing performance and financial position of the Authority.

The key financial indicators disclosed in the consolidated financial statements are:

		2014/15	2013/14	2012/13
UNRESTRICTED CURRENT RATIO	<p>To assess the adequacy of working capital and the ability to satisfy obligations in the short term for the unrestricted activities of the Authority.</p> <p>The Authority has \$6.29 of current assets to every \$1 of current liability.</p>	6.29:1	9.19:1	9.55:1

		2014/15	2013/14	2012/13
OPERATING PERFORMANCE RATIO	Measures achievement of containing operating expenditure within operating revenue.  The Authority achieved a surplus of \$22.78 for every \$100 of operating revenue (excluding capital income items). The increase in the surplus is due to the additional grants received in 2015 some of which has been restricted to be spent in the following year.	22.78%	6.86%	2.65%
CASH EXPENSE COVER RATIO	This liquidity ratio indicates the number of months the Authority can continue paying its immediate operating expenses without additional cash inflow.	16.5 months	10.2 months	7.6 months

The performance indicators above reflect the strong financial position of the Authority some of which will be spent in the following year on the Parthenium weed response program.

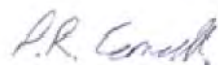
It is pleasing to report that the Authority's systems and records have been well maintained during the year and the audited financial statements will be submitted to the Division of Local Government well within the prescribed time provided for in Division 2 of the *Local Government Act 1993*.

Under Section 419 of the *Local Government Act 1993*, the Authority is required to call a public meeting for the purpose of presenting the audited financial statements and the auditor's report. A Principal of this firm is available to attend this meeting to address any questions in respect of the audit report or the conduct of the audit.

We take this opportunity of thanking the Authority staff for their co-operation and assistance during the course of the audit.

Yours faithfully

**Forsyths Business Services Pty Ltd**



**Paul Cornall**  
**Principal**