

New England Tablelands County Council  
Trading as  
New England Weeds Authority

Annual Report  
2016 – 2017



*Our Environment*

*Our Community*

*Our Council*

*Our Responsibility*

Adopted by Council 24 October 2017



This page is left blank intentionally.

## CONTENTS

<b>1. CHAIRMAN'S MESSAGE .....</b>	<b>3</b>
<b>2. GENERAL MANAGER'S MESSAGE .....</b>	<b>4</b>
<b>3. INTRODUCTION – ANNUAL REPORTING ON PROGRESS .....</b>	<b>7</b>
<b>4. 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>5. 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>6. COUNCIL'S RESPONSIBILITIES.....</b>	<b>12</b>
<b>7. MEMBERS OF COUNCIL 2016-2017 .....</b>	<b>14</b>
a. Facilities provided to Councillors.....	15
b. Councillor attendance at Council Meetings 2016-2017 .....	16
<b>8. OUR ORGANISATION .....</b>	<b>17</b>
<b>9. THE BUSINESS ACTIVITY STRATEGIC PLAN 2013 – 2023 OVERVIEW .....</b>	<b>18</b>
<b>10. THE DELIVERY PROGRAM REPORT 2013-2017.....</b>	<b>19</b>
<b>11. PRINCIPAL ACTIVITIES .....</b>	<b>22</b>
PRINCIPAL ACTIVITY - P.A.1. CIVIC LEADERSHIP/GOVERNANCE / ADMINISTRATION / FINANCE / RISK MANAGEMENT.....	22
PRINCIPAL ACTIVITY- P.A.2 ENVIRONMENT - NOXIOUS WEED MANAGEMENT AND CONTROL.....	22
PRINCIPAL ACTIVITY- P.A 3 ECONOMIC AFFAIRS – PRIVATE WORKS AND OTHER BUSINESS UNDERTAKINGS .....	23
PRINCIPAL ACTIVITY- P. A 4 NSW WEEDS ACTION PROGRAM .....	23
<b>12. OTHER PROJECTS .....</b>	<b>32</b>
<b>13. EQUAL EMPLOYMENT OPPORTUNITY (EEO) .....</b>	<b>33</b>
<b>14. EMPLOYEE RELATIONS.....</b>	<b>33</b>

<b>15. MISCELLANEOUS REPORTING REQUIREMENTS.....</b>	<b>34</b>
a. Major Contracts and Tenders awarded by Council 2016 - 2017 .....	34
b. Legal costs incurred by Council .....	34
c. Work carried out on Private Land.....	34
d. External Bodies exercising functions delegated by Council.....	34
e. Partnerships, Corporations, Trusts or other Joint Ventures.....	34
f. Remuneration of General Manager .....	34
g. Requests made to Council under the Government Information (Public Access) Act 2009 .....	35
h. Public Interest Disclosures Report.....	35
i. Code of Conduct .....	35
<b>16. STATE OF THE ENVIRONMENT REPORT .....</b>	<b>36</b>
<b>17. GENERAL PURPOSE FINANCIAL STATEMENTS - YEAR ENDED 30 JUNE .....</b>	<b>37</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

## 1. CHAIRMAN'S MESSAGE

It has been both a pleasure and an honour to have represented the New England Tablelands (Noxious Plants) County Council as Chairman during 2016 - 2017 and I am pleased to present Council's Annual Report for that period.



This is the final year of the implementation of the Principal Activities under Council's 10 Year Business Activity Strategic Plan 2013 – 2023 and sees the conclusion of the proficient management and strategic direction undertaken in the concluding year of our Four Year Delivery Program 2013 – 2017, the Annual Operational Plan and Resourcing Strategy.

Just prior to the beginning of the year under review we saw significant changes to local government in the New England region with the announcement by the then Premier of NSW and Minister for Local Government on the 12<sup>th</sup> May 2016 that 19 new Councils would be created as of that date across the State, one of which was the new Armidale Regional Council that resulted in the amalgamation of the previous Armidale Dumaresq and Guyra Shire Councils who were constituent members of our Council.

Consequently Dr Ian Tiley was appointed as the Administrator to the new Armidale Regional Council until 9<sup>th</sup> September 2017, with the functions of the elected Council and Mayor, and he has been a welcomed member of our Council over the past 12 months. Subsequently, our Council as a result of the aforementioned changes now comprise the constituent member Councils of Walcha, Uralla Shire, and Armidale Regional.

Our success is measured on how well Council achieves the objectives and operational tasks set out in the Business Activity Strategic Plan, Delivery Program and Annual Operational Plan, together with the importance of community engagement.

This year has seen good weather conditions with some higher than expected rainfall resulting in significant growth periods. In implementing the final year of our 4 Year 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.

Our Council continues to be a leader in regard to weed management and control not only across the region but is also recognised State wide for its initiative, innovation and hard work, an example of which is that we have been selected to host the 19th NSW State Weeds Conference in Armidale in October 2017.

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.

Finally, I extend my sincere appreciation to the Deputy Chairman, Councillor Scott Kermode and Dr Ian Tiley for their support and hard work both within this and their constituent Councils, as well as in the community.

I consider it a privilege to introduce the New England Tablelands (Noxious Plants) County Council Annual Report for 2016 – 2017.

A handwritten signature in dark ink, which appears to read 'Mark Dusting'. The signature is fluid and cursive, with a long horizontal stroke extending to the left.

Clr Mark Dusting  
**Chairperson**

## 2. GENERAL MANAGER'S MESSAGE

I am pleased to present the 2016-2017 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 2016-2017 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 commitment to carrying out effective and efficient weed management programs on behalf of our constituent member Councils of Armidale Regional, Uralla Shire 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.

The reporting year has been a busy time and not without its challenges as at the beginning of this period we saw our Councillor representation reduce from five (5) to three (3) as a result of the local amalgamation of Councils under the State Government's Fit for the Future program of reform, as mentioned in the Chairman's Message. This impacted on two of our previous constituent member Councils of Armidale Dumaresq and Guyra who were amalgamated to form the new Armidale Regional Council. The appointed Administrator, Dr I Tiley to the new Armidale Regional Council was welcomed to our Council as their representative, joining the Chairman, Cllr Mark Disting (Uralla Shire) and Deputy Chairman, Cllr Scott Kermode (Walcha Council) as the representatives of their respective Councils. It has been encouraging to hear that the State Government has no further plans to amalgamate Councils.

In addition, the Minister for the Department of Primary Industries, the Hon Niall Blair announced that the new Biosecurity Act 2015 and Biosecurity Regulation 2017 would come into force as of 1 July 2017. This has led to some ten (10) previous Acts, including the Noxious Weeds Act 1993 under which our Council currently operates, and parts of a further four (4) Acts being repealed. As a result existing local control authorities, such as our Council, will have their functions in relation to weeds coming under the provision of the Biosecurity Act 2015 and the new Regulation. The new Act takes a tender neutral approach in that biosecurity is a shared responsibility between governments, industries and individuals/community, outlining the need to work together to identify, eradicate, minimise, respond and to manage biosecurity risks. A further matter arose towards the end of the reporting period as a result of changes to the NSW Weeds Action Program 2015-2020 (WAP1520), Amended Guidelines May 2017, whereby Council as of 1 July 2017 will no longer be the lead organisation for the North West Local Land Services WAP1520 program. However, Council will retain the lead organisation role on behalf of the Northern Tablelands Local Land Services.

Council undertook a comprehensive review of its previously adopted Business Activity Strategic Plan 2013 -2023, as legislation requires following the local government general elections in September 2016, and has adopted a new Business Activity Strategic Plan 2017-2027 and Resourcing Strategy (incorporating the Long Term Financial Plan, Workforce Strategy and Asset Management Plan) together with the 4 Year Delivery Plan 2017-2021 and Annual Operational Plan. The plans reflect the communities' main priorities and aspirations for the future, by taking action to address scheduled priority and invasive weeds on behalf of its member Councils to improve agricultural sustainability, primary industry productivity and to deliver broad environmental outcomes for the New England region.



Notwithstanding the various changes and challenges of the past year our Council remains strong in its governance, is stable and in a sound financial situation with the ability to meet any future challenges. We will continue to provide the best possible service to our member Councils and the wider community in regard to weed management and control.

From an operational point of view the region has experienced better than average rainfall during the reporting period allowing for good seasonal growth of pastures and accompanying invasive weeds resulting in a very active year for staff in our inspection and weed control programs. 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 professionalism and commitment 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, particularly in the Macleay Valley and Serrated Tussock in the northern and southern regions of Council's area, as well as Blackberries and St Johns Wort. These invasive noxious weeds pose a significant threat to the agricultural viability of the region. The extensive control program has been supplemented by planned extension and education programs through field days, attending local agricultural shows and workshops which have been well received by landholders and the wider community.

We have again taken an active approach to carrying out weed management and control programs outside our area for other local control authorities and agencies. This work has complimented our weed control programs particularly on the boundaries of adjoining Councils. These activities together with a proactive approach to seeking additional funding has seen for example the continuation of grant funds for the Tropical Soda Apple control program in the Upper Macleay Valley as well as new projects for Priority Weeds such as Serrated Tussock and Tecoma. This approach together with a business like attitude to managing resources has 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 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 achieving targeted outcomes through good management, as well as getting the job done on time and within budget, has been able to secure further funds from these organisations.

We are now entering into the third year of the Agreement with Glen Innes Severn Council to carry out their responsibilities for weed management and control under the provisions of the Noxious Weeds Act 1993. This has seen 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 across our respective areas.

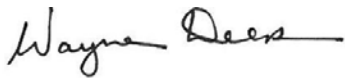
As an organisation we continue to seek improvement in our administration and operational areas with further efforts in the past twelve months in regard to reviewing, updating and preparing new policies and procedures. In addition a review has been undertaken of our risk management action program that further enhances the co-ordination of activities in taking 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.

Council is also looking forward to hosting the 19<sup>th</sup> NSW State Weeds Conference in Armidale from 16- 19 October 2017 in conjunction with the Weeds Society of NSW and the NSW Department of Primary Industries. The Organising Committee has been working hard over the past months to ensure a successful and enjoyable conference for all delegates who attend.

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.

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 2016-2017 year achievements possible.



Wayne Deer  
**General Manager**



**Typical New England grazing property.**



### 3. 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.

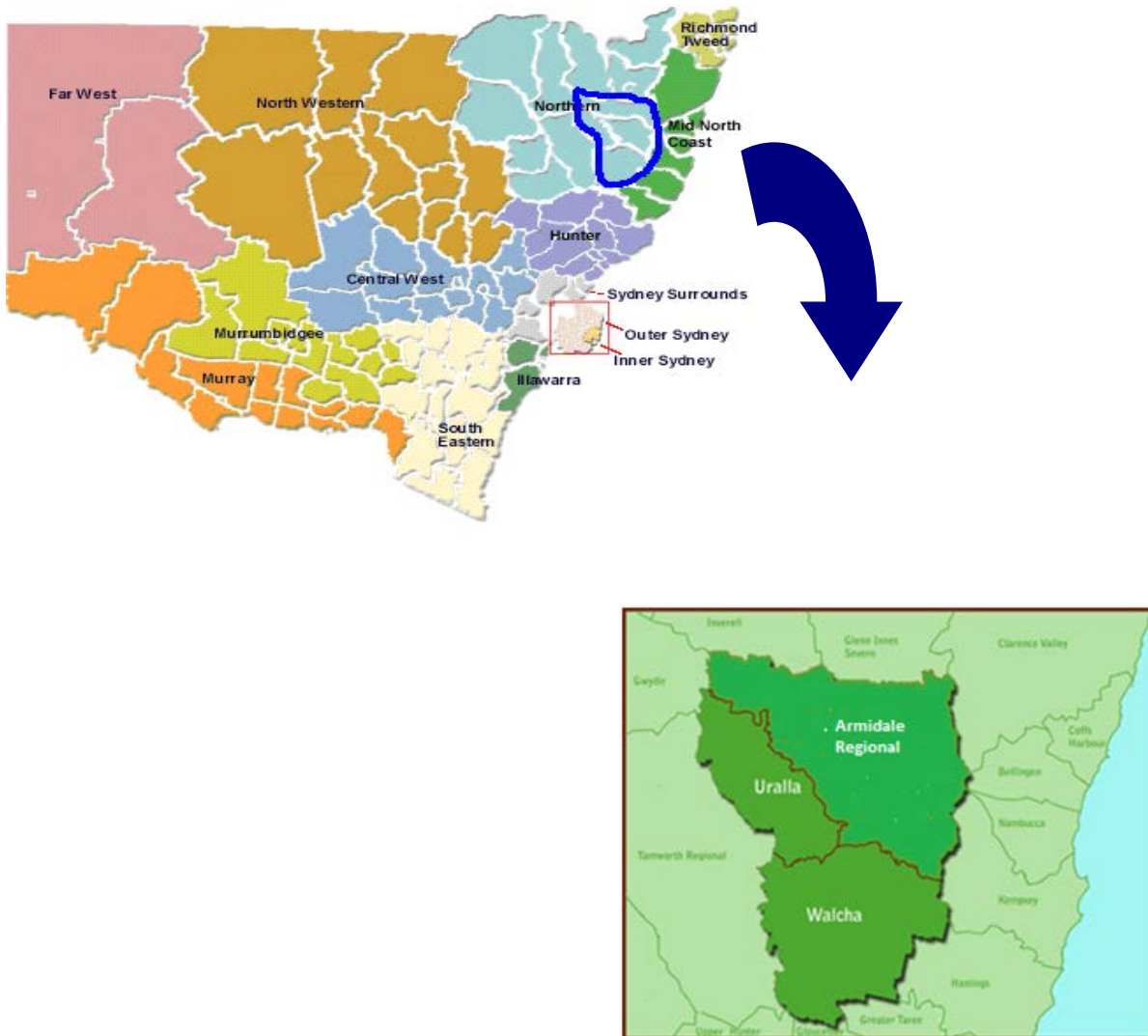


**Walcha township**

#### 4. 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 Regional Council, Uralla Shire Council 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 Regional 8,630km<sup>2</sup>, Uralla 3,215 km<sup>2</sup>, and Walcha 6,410 km<sup>2</sup>) stretching from Ben Lomond in Armidale Regional Council 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 Regional 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 38,099<sup>1</sup> which is broken down into member Council areas of Armidale Regional 28,679, Uralla 6,137 and Walcha 3,283.

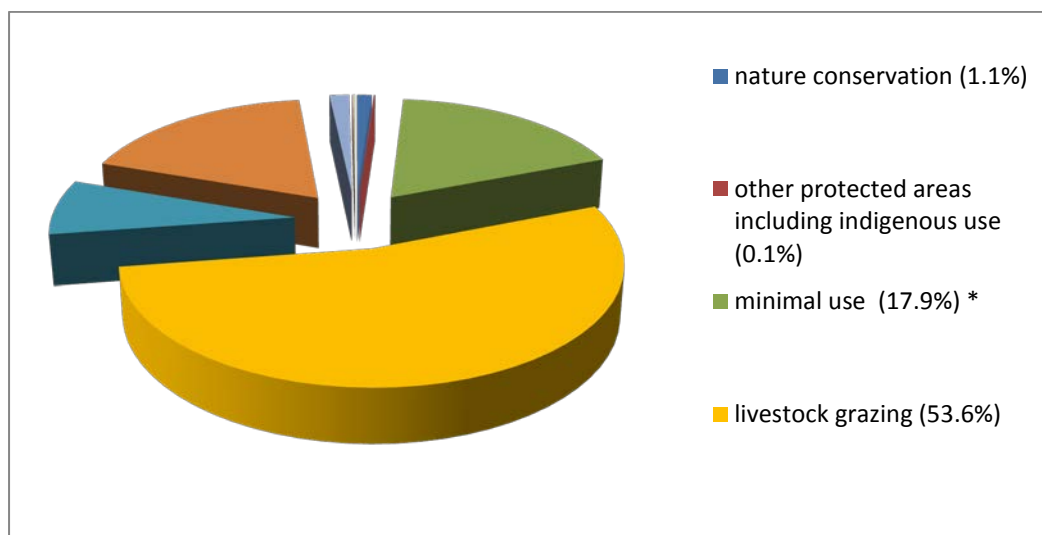


**Armidale city**

<sup>1</sup> 2016 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**



## 5. 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, 2016.



## 6. 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 Tablelands and North West Local Land Services Regional Weed Committees for the implementation of the NSW Weeds Action Program 2015 – 2020 (WAP1520) funded by the State Government through the NSW Department of Primary Industries (NSW DPI), for the reporting period.

The two Regional Weed Committees cover the four (4) member local government areas of Tenterfield, Glen Innes Severn, Inverell and NEWA [Armidale Regional Council, Uralla Shire and Walcha Council] in the Northern Tablelands (NT) region and the seven (7) member local government areas of Gunnedah, Gwydir, Liverpool Plains, Moree Plains, Narrabri, Tamworth Regional and Walgett Shire in the North West Local Land Services (NWLLS) region, comprising some 100,000 km<sup>2</sup> of the New England and North West region of NSW, as detailed in the NT and NW LLS Weed Action Business Plan 2015 -2020, 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**

## 7. MEMBERS OF COUNCIL 2016-2017

The New England community is represented by three (3) Councillors from the constituent Councils of Armidale Regional (1 member – the Administrator), Uralla Shire (1 member) and Walcha Council (1 member), under the leadership of an annually elected Chairperson.

The new Armidale Regional Council came into being on the 12th May 2016 as a result of the proclamation to amalgamate the previous Armidale Dumaresq and Guyra Shire Councils. The Administrator, Dr Ian Tiley has been appointed during the initial period of the new Council and he holds the functions of the elected Council and Mayor until the scheduled election for Councillors due on 9 September 2017.

Clr Maria Woods after being Walcha Council representative on the New England Weeds Authority for the past 16 years and the Chair for 14 of those years did not seek re-election at the local government general election held on 10 September 2016. She was replaced by Clr Scott Kermode following the elections.

The Councillors have provided strong leadership in the advancement 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.

### **Councillor Representatives from 1 July 2016 to 10 September 2016**



**Chairperson  
Clr Maria Woods  
Walcha Council**



**Deputy Chairperson  
Clr Mark Dusting  
Uralla Shire Council**



**Dr Ian Tiley  
Administrator Delegate  
Armidale Regional Council**

**Councillors/ Delegates of the New England Tablelands (Noxious Plants)  
County Council from 1 July 2016 to 9 September 2017**

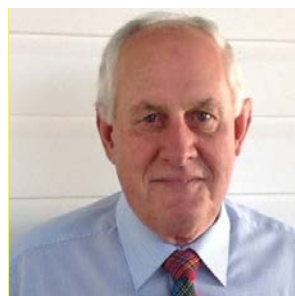
## **Councillor Representatives from 11 September 2016 to 30 June 2017**



**Chairperson**  
**Cllr Mark Dusting**  
Uralla Shire Council



**Deputy Chairperson**  
**Cllr Scott Kermode**  
Walcha Council



**Dr Ian Tiley**  
**Administrator Delegate**  
Armidale Regional Council

### **Councillors/ Delegates of the New England Tablelands (Noxious Plants) County Council from 11 September 2016 to 30 June 2017**

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

The following fees and expenses with regard to the Chairperson and Councillors were paid during 2016-2017:

<b>Fees and Expenses</b>	<b>Amount</b>
<b>Chairpersons Allowance</b>	<b>\$5,797.00</b>
<b>Councillor Fees</b>	<b>\$7,369.34</b>
<b>Miscellaneous expenses (conferences, accommodation &amp; catering)</b>	<b>\$2,763.32</b>
<b>Interstate and Overseas Travel</b>	<b>Nil</b>
<b>Total</b>	<b>\$15,929.66</b>

All costs associated with attendance at conferences and seminars were 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 2016-2017**

Councillor	Ordinary Meetings (5 held)
Clr Maria Woods	1/1
Clr Mark Dusting	5/5
Clr Scott Kermode	3/4
Dr Ian Tiley	5/5



**Mexican water lily control program Gara River, Armidale.**



## 8. 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 from 1 July 2016 to 30 June 2017.

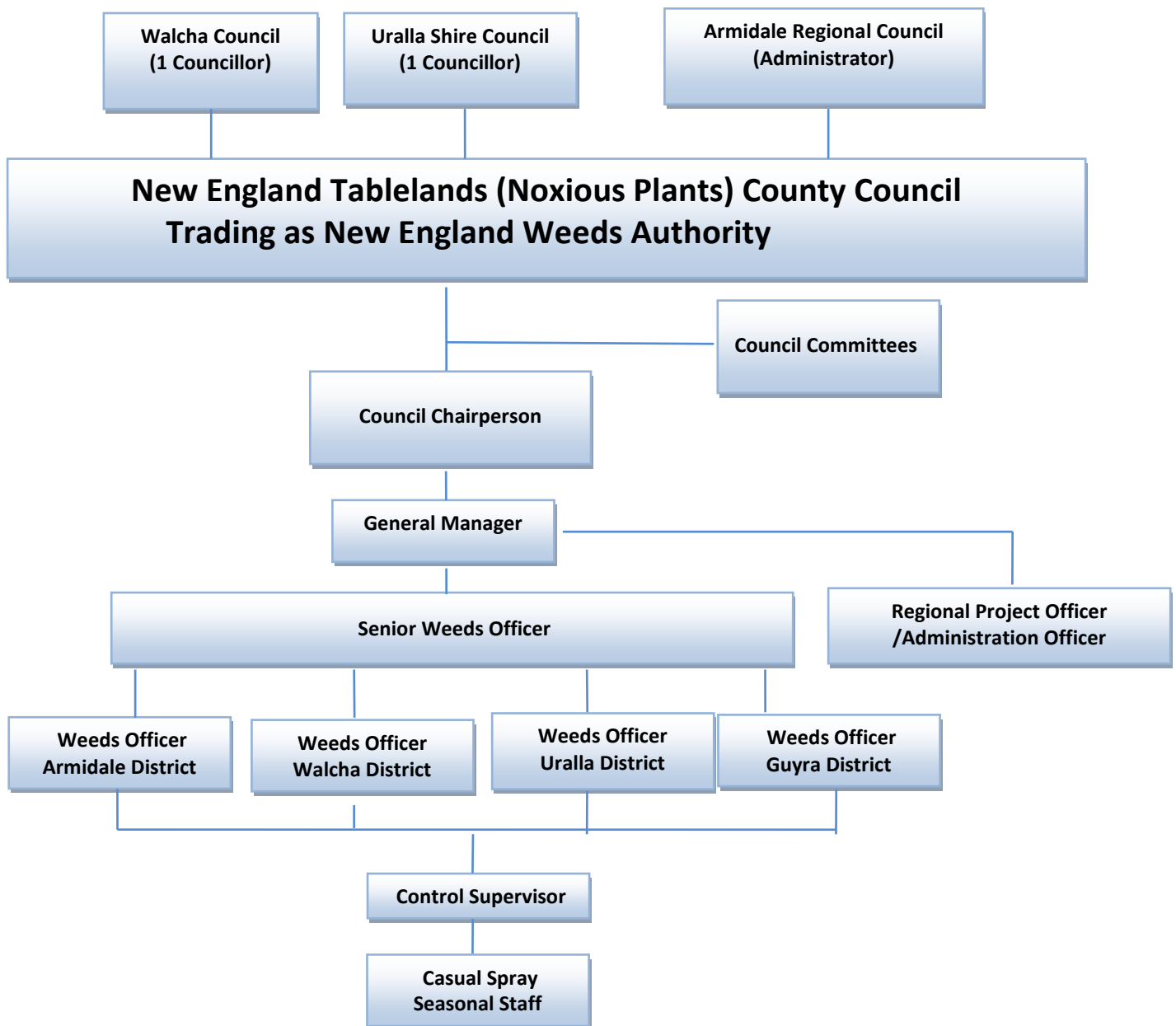


Chart 2: NEWA Organisational Structure

## 9. 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.

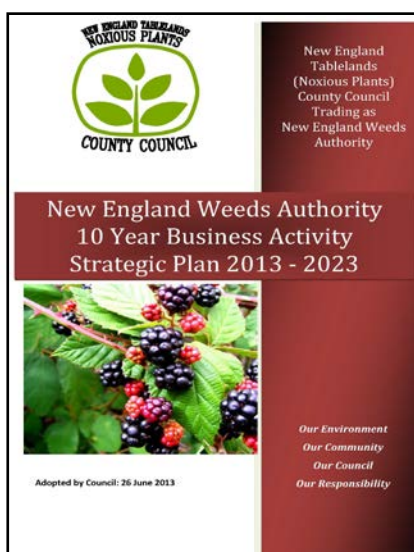
In meeting the outcomes of our Plan, Council has a long term focus that addresses issues about environmental, economic, social and civic leadership objectives as well as reflecting the community engagement processes that have been undertaken by our constituent Councils.

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 final 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 comprehensive review of its Business Activity Strategic Plan 2013-2023 after the local government general elections held in September 2016 and the new Business Activity Strategic Plan 2017-2027 was finalised and adopted by Council on 20 June 2017.



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

## 10. THE DELIVERY PROGRAM REPORT 2013-2017

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 2015 – 2022 and NSW Weed Action Program 2015 -2020. 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 Tablelands Local Land Services Regional Weed Committee Business Plan 2015 – 2020 and regional Management Plans developed for specific weeds.

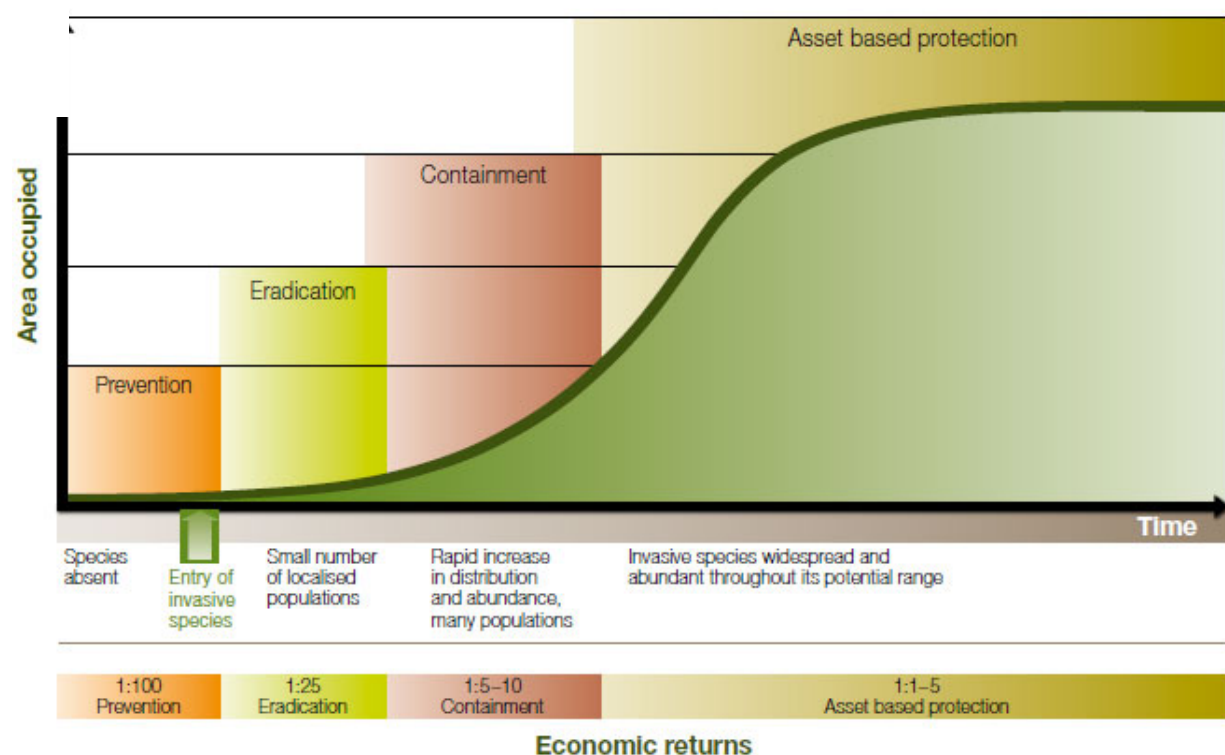
In 2014 the NSW Government conducted a Review of Weed Management in NSW through the NSW Natural Resources Commission. As a result of this review and the State Government's response to the recommendations, the previous 14 Regional Weeds Advisory Committees were reduced to 11, based on Local Land Services (LLS) boundaries from 1 July 2015.

As a consequence, this resulted in the previous 10 member Councils of the Northern Inland Weeds Advisory Committee (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 came 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 Armidale Regional, Uralla and Walcha Councils) come under the Northern Tablelands Local Land Services region.

Through negotiations with the respective LLS's, an agreement was reached whereby NEWA remained the Lead Organisation for both the Northern Tablelands and North West Local Land Services regions for funding under the NSW DPI NSW Weeds Action Program 2015 – 2020 (WAP 1520).

Our Council acted as the lead agency for both the Northern Tablelands and North West Regional Weed Committees in the implementation of the NSW Weed Action Program for the reporting period. **Please note comments in the General Manager's Message regarding North West LLS future lead organization role.**

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 invasion 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 Johns Wort**



**Nodding Thistle**



**Blackberry**



**Chilean Needle Grass**



**Tropical Soda Apple**



**Salvinia**



**Bridal Creeper**

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



## 11. 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**

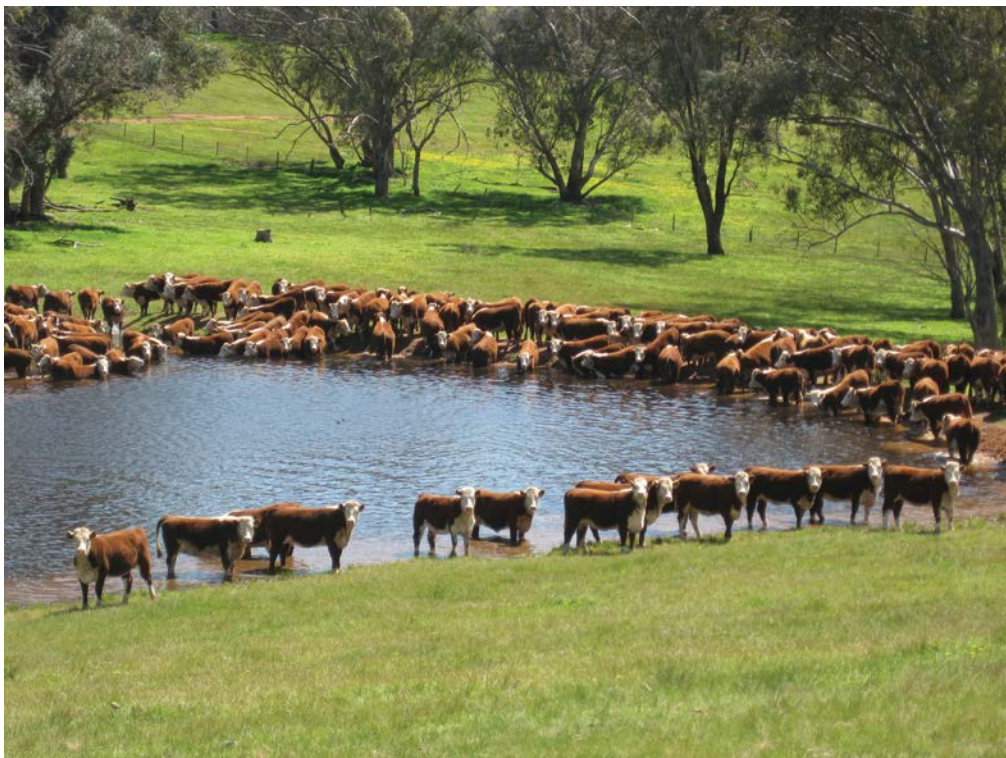
To provide a contract spraying and inspectorial service to generate revenue and to assist landholders and government agencies to control noxious and invasive weeds.

### **Other Business Undertakings**

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

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

To act as the lead agency for the implementation of the NSW Weeds Action Program for the member Councils of the Northern Tablelands Regional Weed Committee (including NEWA) and North West Regional Weed Committee



**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 2016 - 2017**

- 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 2016 - 2017**

- 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 2016 - 2017**

- 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.
- New Business Activity Strategic Plan 2017 – 2027 and Resourcing Strategy, Four Delivery Plan 2017 - 2021 and 10 year Financial Plan adopted by Council.
- Public notification of new Business Activity Strategic Plan, Four Delivery Plan, Annual Operational Plan and 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 2016 - 2017**

- 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 2016 - 2017**

- 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 Audit Office of NSW.
- 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 2015 -2020.
- Annual Financial Statement and Acquittal documents provided to NSW 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 2016 - 2017**

- Enterprise Risk Management Policy and Strategy reaffirmed by Council and Enterprise Risk Management Matrix reviewed and updated.
- 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 2016 - 2017**

- Annual inspection and weed control program targets 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 2016 - 2017**

- 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 13 Control reports issued during the reporting period and 63 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 2016 - 2017**

- Council moved to a new provider, Chartis Technology utilizing their Intramap software to record electronically weed management, inspections and control data, which is compliant with NSW DPI Biosecurity Information System reporting requirements.



**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 2016 - 2017**

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

- 5 agricultural shows in the area;
- 4 field days;
- 3 Landcare event;
- Presentations to University of New England and School students;
- Agquip.

There were 405 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 2016 - 2017**

- 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.
- Compliance with pesticide notification plan obligations under the NSW Pesticides Regulation 2009 was met.
- Extensive input to draft Northern Tablelands Local Land Services Regional Strategic Weed Management Plan 2017 – 2022.

**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 2016 - 2017**

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

- The inspection of 76 High Risk Sites;
- 215 High Risk Private Property Inspections completed covering 26,914 hectares;
- 908 Private Property Inspections completed covering 230,456 hectares;
- 795 kms of High Risk Roadside inspections completed covering 1,590 hectares;
- 10 High Risk Waterway inspections completed covering 3,050 hectares;
- 3,596 kms of Roadside inspections completed covering 7,192 hectares and
- 38 inspections of National Parks, Railways, Travelling Stock Routes, Recreational areas were carried out covering 369 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 three months;
- Coolatai and African Lovegrass control programs carried out on roadways where these species are not widely established.

Good weather conditions during the reporting period had a significant influence on the growth, density and germinations of noxious weeds.

## 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 2016 - 2017**

- During 2016 – 2017 the Authority was successful in funding applications to the Northern Tablelands Local Land Services amounting to a total of \$225,500. (refer Other Projects page 32 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 2016 – 2017 period amounted to \$139,655.

#### 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 2016 - 2017**

- 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.
- Constituent member Councillors provided with Business Activity Strategic Plan 2017-2027, and Four Year Delivery Plan 2017 -2021.
- 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.
- 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 – Northern Tablelands Regional Weed Committee (NTRWC)

#### 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.

Note: 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, the previous 14 Regional Weeds Advisory Committees were reduced to 11 Regional Weed Committees based on Local Land Services boundaries as from 1 July 2015.

**Strategic Tasks:** Implement the NTRWC Business Plan and Participant Agreement, NSW Weeds Action Program 2015 – 2020 as it relates to Council's responsibility.

#### Summary of Measurable Outcomes achieved 2016 - 2017

- Meetings with Northern Tablelands Local Land Services (NTLLS) as Lead Agency for the NSW Weeds Action Program 2015 – 2020 (WAP 1520) to progress the transition to the new regime of Regional Weed Committees based on LLS boundaries.
- All functional activities and objectives of the Weeds Action Program and responsibilities of the Regional Project Officer were completed in accordance with the outcomes set during the reporting period.
- WAP 1520 application variation submitted to NSW DPI in August 2016 – approved.
- Active participation in the NTRWC.

#### Functional Objectives: NSW WAP 1520

To act as Lead Agency in the implementation of the NSW Weeds Action Program 2015 – 2020 for member councils for the NTRWC Region

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

- As part of the NTRWC Weeds Action Program 2015 – 2020 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 NT LLS region:

- 616 High Risk Private Property Inspections completed covering 114,941 hectares;
- 1,736 Private Property Inspections completed covering 353,860 hectares;
- 9,690 kms of High Risk Roadside inspections completed covering 10,738 hectares;
- 87 High Risk Waterway inspections completed covering 24,418 hectares;
- 7,901 kms roadside inspections completed covering 18,955 hectares;
- 277 inspections of high risk sites including nurseries, pet shops, gravel quarries, machinery dealers, wash down bays, roadside truck stops and
- 266 inspections of other priority sites including National Parks, Railways, Travelling Stock Routes and Recreational areas.



## DELIVERY PROGRAM 2013 - 2017

### Principal Activity- P. A 4 NSW Weeds Action Program – North West Regional Weed Committee (NWRWC)

#### 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.

Note: 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, the previous 14 Regional Weeds Advisory Committees were reduced to 11 Regional Weed Committees based on Local Land Services boundaries as from 1 July 2015.

**Strategic Tasks:** Implement the NWRWC Business Plan and Participant Agreement, NSW Weeds Action Program 2015 – 2020 as it relates to Council's responsibility.

#### Summary of Measurable Outcomes achieved 2016 - 2017

- Meetings with North West Local Land Services (NTLLS) as Lead Agency for the NSW Weeds Action Program 2015 – 2020 (WAP 1520) to progress the transition to the new regime of Regional Weed Committees based on LLS boundaries.
- All functional activities and objectives of the Weeds Action Program, and responsibilities of the Regional Project Officer were completed in accordance with the outcomes set during the reporting period.
- WAP 1520 application variation submitted to NSW DPI in August 2016 – approved.
- Active participation in the NWRWC.

#### Functional Objectives: NSW WAP 1520

To act as Lead Agency in the implementation of the NSW Weeds Action Program 2015 – 2020 for member councils for the NWRWC Region

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

The following activities were carried out within the NW LLS region:

- 600 High Risk Private Property Inspections completed covering 144,107 hectares;
- 1,084 Private Property Inspections completed covering 293,236 hectares;
- 13,325 kms of High Risk Roadside inspections completed covering 66,413 hectares;
- 195 High Risk Waterway inspections completed covering 20,541 hectares;
- 14,221 kms roadside inspections completed covering 67,446 hectares;
- 363 inspections of high risk sites including nurseries, pet shops, gravel quarries, machinery dealers, wash down bays, roadside truck stops and
- 270 inspections of other priority sites including National Parks, Railways, Travelling Stock Routes and Recreational areas.

## 12. 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 2016 – 2017 the following projects were carried out to the value of \$329,510.

- Upper Macleay Vine Weeds Stage 4 in conjunction with Macleay Valley Landcare - \$45,000;
- Northern Tablelands LLS widespread weeds project no. 2 - \$70,500;
- Macquarie Valley Weeds Advisory Committee Video Production Project - \$ 3,200;
- Containment of Tropical Soda Apple within the Upper Macleay Valley \$155,000;
- Participation in Moree Plains Shire Council, Green Cestrum control project at Gravesend - \$13,170 and
- Mexican water lily project – NSW Environment Trust - \$42,640.



**Remotely Piloted Aircraft (RPA) used in property inspections and capturing footage for weed DVDs.**

### 13. 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.

### 14. 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 2016 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**

## 15. MISCELLANEOUS REPORTING REQUIREMENTS

### a. Major Contracts and Tenders awarded by Council 2016 - 2017

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 2016 – 2017.

### c. Work carried out on Private Land

Council undertook various private works in relation to weed control on private land in 2016 – 2017, 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 has assumed these responsibilities from 1 July 2015 for a 3 year period. This continues to 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 2016 – 2017 was \$43,681.46

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 2016 – 2017 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 2016 – 2017.

### **i. Code of Conduct**

Council adopted a new Model Code of Conduct and Procedures in October 2016 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 2016 – 2017.



**Winter in the New England**



## 16. 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 Regional Council**

# New England Weeds Authority

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2017

---

**To be a high performing and respected  
Noxious Weeds Authority**



# New England Weeds Authority

## General Purpose Financial Statements

for the year ended 30 June 2017

### Contents

Page

#### 1. Understanding Council's Financial Statements

2

#### 2. Statement by Councillors and Management

3

#### 3. Primary Financial Statements:

– Income Statement	4
– Statement of Comprehensive Income	5
– Statement of Financial Position	6
– Statement of Changes in Equity	7
– Statement of Cash Flows	8

#### 4. Notes to the Financial Statements

9

#### 5. Independent Auditor's Reports:

- On the Financial Statements (Sect 417 [2])
- On the Conduct of the Audit (Sect 417 [3])

---

#### Overview

- (i) These financial statements are General Purpose Financial Statements and cover the 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 1993* (LGA).

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

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

A description of the nature of Council's operations and its principal activities are provided in Note 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 22 August 2017. Council has the power to amend and reissue these financial statements.
-



## Introduction

Each year, individual local governments across New South Wales are required to present a set of audited financial statements to their council and community.

## What you will find in the statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2017.

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

## About the Councillor/Management Statement

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

## About the primary financial statements

The financial statements incorporate five 'primary' financial statements:

### 1. The Income Statement

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

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

### 2. The Statement of Comprehensive Income

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

### 3. The Statement of Financial Position

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

### 4. The Statement of Changes in Equity

The overall change for the year (in dollars) of Council's equity.

## 5. The Statement of Cash Flows

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

## About the Notes to the Financial Statements

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

## About the Auditor's Reports

Council's annual financial statements are required to be audited by the NSW Audit Office. In NSW the auditor provides 2 audit reports:

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

## Who uses the financial statements?

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

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

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

## More information

A review of Council's financial performance and position across the past 5 financial years can be found at Note 29 of the financial statements.

# New England Weeds Authority

## General Purpose Financial Statements

for the year ended 30 June 2017

### Statement by Councillors & Management

---

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

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

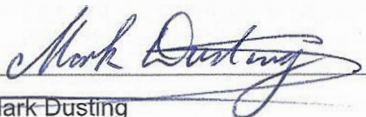
- the *Local Government Act 1993* (NSW) (as amended) and the regulations made thereunder,
- the Australian Accounting Standards and professional pronouncements, and
- the *Local Government Code of Accounting Practice and Financial Reporting*.


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

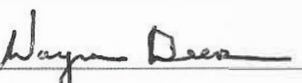
- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

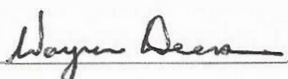
**We are not aware of any matter that would render these statements false or misleading in any way.**

**Signed in accordance with a resolution of Council made on 22 August 2017.**

  
Mark Dusting  
Chairperson

  
Scott Kermode  
Deputy Chairperson

  
Wayne Deer  
General Manager

  
Wayne Deer  
Responsible Accounting Officer

# New England Weeds Authority

## Income Statement

for the year ended 30 June 2017

Budget <sup>1</sup>				Actual	Actual
2017	\$ '000		Notes	2017	2016
<b>Income from continuing operations</b>					
<b>Revenue:</b>					
100	User charges and fees	3b		238	298
30	Interest and investment revenue	3c		39	43
4	Other revenues	3d		7	7
1,023	Grants and contributions provided for operating purposes	3e,f		991	1,019
<b>Other income:</b>					
–	Net gains from the disposal of assets	5		38	–
<b>1,157</b>	<b>Total income from continuing operations</b>			<b>1,313</b>	<b>1,367</b>
<b>Expenses from continuing operations</b>					
605	Employee benefits and on-costs	4a		801	745
286	Materials and contracts	4c		194	300
84	Depreciation and amortisation	4d		107	94
175	Other expenses	4e		138	100
<b>1,155</b>	<b>Total expenses from continuing operations</b>			<b>1,240</b>	<b>1,239</b>
<b>2</b>	<b>Net operating result for the year</b>			<b>73</b>	<b>128</b>
<b>2</b>	<b>Net operating result attributable to Council</b>			<b>73</b>	<b>128</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>					
<b>2</b>				<b>73</b>	<b>128</b>

<sup>1</sup> Original budget as approved by Council – refer Note 16

## New England Weeds Authority

### Statement of Comprehensive Income for the year ended 30 June 2017

\$ '000	Notes	Actual 2017	Actual 2016
<b>Net operating result for the year</b> (as per Income Statement)		<b>73</b>	<b>128</b>
<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 comprehensive income for the year</b>		<b>73</b>	<b>128</b>
<b>Total comprehensive income attributable to Council</b>		<b>73</b>	<b>128</b>



# New England Weeds Authority

## Statement of Financial Position

as at 30 June 2017

\$ '000	Notes	Actual 2017	Actual 2016
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	6a	1,402	1,368
Receivables	7	71	30
Inventories	8	15	11
<b>Total current assets</b>		<b>1,488</b>	<b>1,409</b>
<b>Non-current assets</b>			
Infrastructure, property, plant and equipment	9	331	323
<b>Total non-current assets</b>		<b>331</b>	<b>323</b>
<b>TOTAL ASSETS</b>		<b>1,819</b>	<b>1,732</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	10	39	64
Borrowings	10	8	–
Provisions	10	164	133
<b>Total current liabilities</b>		<b>211</b>	<b>197</b>
<b>Non-current liabilities</b>			
Nil			
<b>TOTAL LIABILITIES</b>		<b>211</b>	<b>197</b>
<b>Net assets</b>		<b>1,608</b>	<b>1,535</b>
<b>EQUITY</b>			
Retained earnings	20	1,608	1,535
<b>Total equity</b>		<b>1,608</b>	<b>1,535</b>

## New England Weeds Authority

### Statement of Changes in Equity for the year ended 30 June 2017

		2017	Asset revaluation reserve (Refer 20b)	Other reserves (Refer 20b)	Council interest	Non- controlling interest	Total equity	2016	Asset revaluation reserve (Refer 20b)	Other reserves (Refer 20b)	Council interest	Non- controlling interest	Total equity
\$ '000	Notes	Retained earnings						Retained earnings					
Opening balance (as per last year's audited accounts)		1,535	—	—	1,535	—	1,535	1,407	—	—	1,407	—	1,407
a. Changes in accounting policies (prior year effects)	20 (d)	—	—	—	—	—	—	—	—	—	—	—	—
Revised opening balance		1,535	—	—	1,535	—	1,535	1,407	—	—	1,407	—	1,407
b. Net operating result for the year		73	—	—	73	—	73	128	—	—	128	—	128
c. Other comprehensive income													
Nil													
Total comprehensive income (c&d)		73	—	—	73	—	73	128	—	—	128	—	128
d. Distributions to/(contributions from) non-controlling interests		—	—	—	—	—	—	—	—	—	—	—	—
e. Transfers between equity		—	—	—	—	—	—	—	—	—	—	—	—
Equity – balance at end of the reporting period		1,608	—	—	1,608	—	1,608	1,535	—	—	1,535	—	1,535

## New England Weeds Authority

### Statement of Cash Flows

for the year ended 30 June 2017

Budget			Actual	Actual
2017	\$ '000	Notes	2017	2016
	<b>Cash flows from operating activities</b>			
	<b><u>Receipts:</u></b>			
100	User charges and fees		238	298
30	Investment and interest revenue received		38	44
1,023	Grants and contributions		991	1,019
4	Other		(33)	–
	<b><u>Payments:</u></b>			
(605)	Employee benefits and on-costs		(770)	(707)
(286)	Materials and contracts		(199)	(293)
(176)	Other		(162)	(381)
<b>90</b>	<b>Net cash provided (or used in) operating activities</b>	11b	<b>103</b>	<b>(20)</b>
	<b>Cash flows from investing activities</b>			
	<b><u>Receipts:</u></b>			
102	Sale of investment securities		–	–
42	Sale of infrastructure, property, plant and equipment		40	19
	<b><u>Payments:</u></b>			
(122)	Purchase of investment securities		–	–
(102)	Purchase of infrastructure, property, plant and equipment		(117)	(109)
<b>(80)</b>	<b>Net cash provided (or used in) investing activities</b>		<b>(77)</b>	<b>(90)</b>
	<b>Cash flows from financing activities</b>			
	Nil			
<b>10</b>	<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>26</b>	<b>(110)</b>
1,368	Plus: cash and cash equivalents – beginning of year	11a	1,368	1,478
<b>1,378</b>	<b>Cash and cash equivalents – end of the year</b>	11a	<b>1,394</b>	<b>1,368</b>

Please refer to Note 11 for information on the following:

- Non-cash financing and investing activities
- Financing arrangements
- Net cash flow disclosures relating to any discontinued operations

## Notes to the Financial Statements

for the year ended 30 June 2017

### 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	15
2(b)	Council functions/activities – component descriptions	15
3	Income from continuing operations	16
4	Expenses from continuing operations	18
5	Gains or losses from the disposal of assets	19
6(a)	Cash and cash equivalent assets	20
6(b)	Investments	n/a
6(c)	Restricted cash, cash equivalents and investments – details	21
7	Receivables	22
8	Inventories and other assets	22
9(a)	Infrastructure, property, plant and equipment	23
9(b)	Externally restricted infrastructure, property, plant and equipment	n/a
9(c)	Infrastructure, property, plant and equipment – current year impairments	n/a
10(a)	Payables, borrowings and provisions	24
10(b)	Description of (and movements in) provisions	25
11	Statement of cash flows – additional information	26
12	Commitments for expenditure	27
13	Statement of performance measures:	
13a (i)	Local government industry indicators (consolidated)	28
13a (ii)	Local government industry graphs (consolidated)	29
14	Investment properties	n/a
15	Financial risk management	31
16	Material budget variations	34
17	Statement of developer contributions	n/a
18	Contingencies and other liabilities/assets not recognised	n/a
19	Interests in other entities	n/a
20	Retained earnings, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors	36
21	Financial result and financial position by fund	n/a
22	'Held for sale' non-current assets and disposal groups	n/a
23	Events occurring after the reporting date	n/a
24	Discontinued operations	n/a
25	Intangible assets	n/a
26	Reinstatement, rehabilitation and restoration liabilities	n/a
27	Fair value measurement	n/a
28	Related party disclosures	38
<b>Additional council disclosures</b>		
29	Financial review	39
30	Council information and contact details	40

n/a – not applicable



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

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.

## (a) Basis of preparation

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

Council did not adopt any new or amended accounting standards in this year's financial statements.

### (ii) Early adoption of standards

Council did not early adopt any accounting standards.

### (iii) Historical cost convention

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

### (iv) Significant accounting estimates and judgements

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

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

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

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.

## (b) 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 Council and specific criteria have been met for each of the Council's activities as described below.

Council bases its 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:

### (i) Grants and contributions

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

Control over granted assets/contributed 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.

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 reporting date, the

unused grant or contribution is disclosed in Note 3(g).

The note also discloses the amount of unused grant or contribution from prior years that was expended on Councils operations during the current year.

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

#### (ii) User charges and fees

User charges and fees are recognised as revenue when the service has been provided.

#### (iii) Sale of 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.

#### (iv) Interest

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

#### (v) Other income

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

### (c) Cash and cash equivalents

For Statement of Cash Flow presentation purposes, 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 Statement of Financial Position.

### (d) Inventories

#### Inventory held for distribution

Inventory held for distribution is held at cost, adjusted where applicable for any loss of service potential.

### (e) Investments and other financial assets

#### Classification

Council classifies its financial assets in the following categories: financial assets at fair value through profit or loss; loans and receivables; held-to-maturity investments; and available-for-sale financial assets.

The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each reporting date.

#### Receivables

Receivables are included in receivables (note 7) in the Statement of Financial Position.

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

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

#### Impairment

Council assesses at the end of each reporting period whether there is objective evidence that a financial asset or group of financial assets is impaired.

#### (i) Assets carried at amortised cost

Collectability of receivables is reviewed on an on-going basis. Debts that are known to be uncollectible are written off by reducing the carrying amount directly. An allowance account (provision for impairment of receivables) is used when there is objective evidence that Council will not be able to collect all amounts due according to the original terms of the receivables.

Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the receivable is impaired. The amount of the impairment allowance is the difference between the assets carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate.

The amount of the impairment loss is 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.

### Investment Policy

Council has an approved investment policy complying with Section 625 of the Local Government Act 1993 (NSW) and Clause 212 of the Local Government (General) Regulation 2005 (NSW).

Investments are placed and managed in accordance with that policy and having particular regard to authorised investments prescribed under the Ministerial Local Government Investment Order. Council maintains an investment policy that complies with the Act and ensures that it, or its representatives, exercise the care, diligence and skill that a prudent person would exercise in investing Council funds.

### (f) Infrastructure, property, plant and equipment (PPE)

#### Acquisitions of property plant and equipment

Property, plant and equipment are initially measured at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Cost is the amount of cash or cash equivalents paid of the fair value of the other consideration given to acquire the asset at the time of acquisition or construction or, where applicable the amount attributed to that asset when initially recognised in accordance with the requirements of other AAS.

Property, plant and equipment costing \$5,000 and above individually are capitalised.

### Impairment of property plant and equipment

As a not for profit entity with no cash generating units, impairment under AASB 136 'Impairment of Assets' is unlikely to arise. As property plant and equipment is carried at fair value or an amount that approximates fair value, impairment can only arise in rare circumstances such as where the costs of disposal are material. Specifically, impairment is unlikely for not for profit entities given that AASB 136 modifies the recoverable amount test for noncash generating assets of not for profit entities to the higher of fair value less costs or disposal and depreciated replacement cost, where depreciated replacement cost is also fair value.

The entity assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists or when annual impairment testing for an asset is required, the entity estimates the assets recoverable amount. When the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

As a not for profit entity, an impairment loss is recognised in the net result to the extent the impairment exceeds the amount in the revaluation surplus for the class of asset.

### Depreciation

Depreciation on other assets is calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

#### Plant and equipment

Office equipment	5 to 10 years
Office furniture	10 to 20 years
Computer equipment	3 years
Vehicles	5 to 8 years

### (g) Payables

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

## (h) Employee benefits

### (i) Short-term obligations

Liabilities for wages and salaries, including nonmonetary benefits and annual leave expected to be wholly settled within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled.

The liability for annual leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.

### (ii) Other long-term employee benefit obligations

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

Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

The obligations are presented as current liabilities in the Statement of Financial Position if the Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur.

### (iii) Retirement benefit obligations

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

## Employee Benefit On-costs

Council has recognised at year end the aggregate oncost 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 June.

## (i) Goods and services tax (GST)

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

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

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

## (j) New accounting standards and interpretations issued not yet effective

Certain new accounting standards and interpretations have been published that are not mandatory for the current reporting period and which have not been applied.

Council does not consider that these standards are likely to have a material impact on the Council's future financial statements, financial position, financial performance or cash flows.

As at the date of authorisation of the financial statements, the standards and interpretations listed below were in issue but not yet effective.



**Effective for annual reporting periods beginning on or after 1 January 2017**

- AASB 2014-5 *Amendments to Australian Accounting Standards arising from AASB 15*
- AASB 2015-8 *Amendments to Australian Accounting Standards – Effective Date of AASB 15*
- AASB 2016-1 *Amendments to Australian Accounting Standards – Recognition of Deferred Tax Assets for Unrealised Losses [AASB 112]*
- AASB 2016-2 *Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 107*
- AASB 2016-4 *Amendments to Australian Accounting Standards – Recoverable Amount of Non-Cash-Generating Specialised Assets of Not-for-Profit Entities*
- AASB 2016-7 *Amendments to Australian Accounting Standards - Deferral of AASB 15 for Not-for-Profit Entities*

**Effective for annual reporting periods beginning on or after 13 February 2017**

- AASB 2017-2 *Amendments to Australian Accounting Standards - Further Annual Improvements 2014- 16 Cycle*

**Effective for annual reporting periods beginning on or after 13 December 2017**

- AASB 2017-1 *Amendments to Australian Accounting Standards - Transfers of Investment Property, Annual Improvements 2014-2016 Cycle and Other Amendments*

**Effective for annual reporting periods beginning on or after 1 January 2018**

- AASB 9 *Financial Instruments (December 2009)*
- AASB 15 *Revenue from Contracts with Customers*
- AASB 2010-7 *Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)*
- AASB 2014-1 *Amendments to Australian Accounting Standards (Part E)*

- AASB 2014-7 *Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)AASB 1057 Application of Australian Accounting Standards*

- AASB 2016-3 *Amendments to Australian Accounting Standards – Clarifications to AASB 15*

- AASB 2016-5 *Amendments to Australian Accounting Standards – Classification and Measurement of Share-based Payment Transactions*

- AASB 2016-6 *Amendments to Australian Accounting Standards - Applying AASB 9 Financial Instruments with AASB 4 Insurance Contracts*

**Effective for annual reporting periods beginning on or after 1 January 2019**

- AASB 16 *Leases*
- AASB 16 *Leases (Appendix D)*
- AASB 2016-8 *Amendments to Australian Accounting Standards – Australian Implementation Guidance for Nor-for-Profit Entities*
- AASB 1058 *Income of Not-for-Profit Entities*
- AASB 2016-8 *Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities*

**(k) Rounding of amounts**

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

**(l) Comparative figures**

To ensure comparability with the current reporting periods 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.

**(m) Disclaimer**

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

## New England Weeds Authority

### Notes to the Financial Statements

for the year ended 30 June 2017

#### 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 and non-current)	
	Original budget	Actual	Actual	Original budget	Actual	Actual	Original budget	Actual	Actual	Actual	Actual	Actual	Actual
	2017	2017	2016	2017	2017	2016	2017	2017	2016	2017	2016	2017	2016
Governance	–	–	–	22	14	19	(22)	(14)	(19)	94	–	18	–
Environment	1,157	1,274	1,324	1,133	1,226	1,220	24	48	104	467	575	1,801	1,732
<b>Total functions and activities</b>	<b>1,157</b>	<b>1,274</b>	<b>1,324</b>	<b>1,155</b>	<b>1,240</b>	<b>1,239</b>	<b>2</b>	<b>34</b>	<b>85</b>	<b>561</b>	<b>575</b>	<b>1,819</b>	<b>1,732</b>
General purpose income <sup>1</sup>	–	39	43	–	–	–	–	39	43	–	–	–	–
<b>Operating result from continuing operations</b>	<b>1,157</b>	<b>1,313</b>	<b>1,367</b>	<b>1,155</b>	<b>1,240</b>	<b>1,239</b>	<b>2</b>	<b>73</b>	<b>128</b>	<b>561</b>	<b>575</b>	<b>1,819</b>	<b>1,732</b>

1. Includes: rates and annual charges (incl. ex-gratia), untied general purpose grants and unrestricted interest and investment income.

#### 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

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

##### ENVIRONMENT

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

# New England Weeds Authority

## Notes to the Financial Statements

for the year ended 30 June 2017

### Note 3. Income from continuing operations

\$ '000	Notes	Actual 2017	Actual 2016
(a) Rates and annual charges			
Nil			
(b) User charges and fees			
<b>Specific user charges</b> (per s.502 – specific ‘actual use’ charges)			
Nil			
<b>Other user charges and fees</b>			
<b>(i) Fees and charges – statutory and regulatory functions (per s.608)</b>			
Private works		232	291
Regulatory fees		6	7
<b>Total fees and charges – statutory/regulatory</b>		<b>238</b>	<b>298</b>
<b>(ii) Fees and charges – other (incl. general user charges (per s.608))</b>			
Nil			
<b><u>TOTAL USER CHARGES AND FEES</u></b>		<b><u>238</u></b>	<b><u>298</u></b>
(c) Interest and investment revenue (including losses)			
<b>Interest</b>			
– Interest earned on investments (interest and coupon payment income)		39	43
<b><u>TOTAL INTEREST AND INVESTMENT REVENUE</u></b>		<b><u>39</u></b>	<b><u>43</u></b>
<b>Interest revenue is attributable to:</b>			
<b>Unrestricted investments/financial assets:</b>			
General Council cash and investments		39	43
<b>Total interest and investment revenue recognised</b>		<b>39</b>	<b>43</b>
(d) Other revenues			
Other		7	7
<b><u>TOTAL OTHER REVENUE</u></b>		<b><u>7</u></b>	<b><u>7</u></b>

# New England Weeds Authority

## Notes to the Financial Statements

for the year ended 30 June 2017

### Note 3. Income from continuing operations (continued)

\$ '000	2017 Operating	2016 Operating	2017 Capital	2016 Capital
<b>(e) Grants</b>				
<b>General purpose (untied)</b>				
Nil				
<b>Specific purpose</b>				
Noxious weeds	561	575	–	–
<b>Total specific purpose</b>	<b>561</b>	<b>575</b>	<b>–</b>	<b>–</b>
<b>Total grants</b>	<b>561</b>	<b>575</b>	<b>–</b>	<b>–</b>
<b>Grant revenue is attributable to:</b>				
– State funding	561	487	–	–
– Other funding	–	88	–	–
	<b>561</b>	<b>575</b>	<b>–</b>	<b>–</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	430	444	–	–
<b>Total other contributions</b>	<b>430</b>	<b>444</b>	<b>–</b>	<b>–</b>
<b>Total contributions</b>	<b>430</b>	<b>444</b>	<b>–</b>	<b>–</b>
<b>TOTAL GRANTS AND CONTRIBUTIONS</b>	<b>991</b>	<b>1,019</b>	<b>–</b>	<b>–</b>

\$ '000	Actual 2017	Actual 2016
---------	----------------	----------------

### (g) Unspent grants and contributions

#### Certain grants and contributions are obtained by Council on condition that they be spent in a specified manner:

Unexpended at the close of the previous reporting period	520	442
<b>Add:</b> grants and contributions recognised in the current period but not yet spent:	243	220
<b>Add:</b> grants and contributions received for the provision of goods and services in a future period	93	–
<b>Less:</b> grants and contributions recognised in a previous reporting period now spent:	(143)	(142)
<b>Net increase (decrease) in restricted assets during the period</b>	<b>193</b>	<b>78</b>
<b>Unexpended and held as restricted assets</b>	<b>713</b>	<b>520</b>
Comprising specific purpose unexpended grants	713	520



# New England Weeds Authority

## Notes to the Financial Statements

for the year ended 30 June 2017

### Note 4. Expenses from continuing operations

\$ '000	Notes	Actual 2017	Actual 2016
<b>(a) Employee benefits and on-costs</b>			
Salaries and wages		661	620
Travel expenses		–	1
Employee leave entitlements (ELE)		31	34
Superannuation		62	58
Workers' compensation insurance		15	11
Training costs (other than salaries and wages)		26	7
Other		6	14
<b><u>TOTAL EMPLOYEE COSTS EXPENSED</u></b>		<b><u>801</u></b>	<b><u>745</u></b>
Number of 'full-time equivalent' employees (FTE) at year end		9	9
Number of 'full-time equivalent' employees (FTE) at year end (incl. vacancies)		9	9
<b>(b) Borrowing costs</b>			
Nil			
<b>(c) Materials and contracts</b>			
Raw materials and consumables		172	282
Contractor and consultancy costs		10	10
Auditors remuneration <sup>(1)</sup>		12	8
<b><u>TOTAL MATERIALS AND CONTRACTS</u></b>		<b><u>194</u></b>	<b><u>300</u></b>
a. During the year, the following fees were incurred for services provided by the Auditor-General:			
<b>(i) Audit and other assurance services</b>			
– Audit and review of financial statements: Auditor-General		12	8
<b>Remuneration for audit and other assurance services</b>		<b><u>12</u></b>	<b><u>8</u></b>
<b>Total fees paid or payable to the Auditor-General</b>		<b><u>12</u></b>	<b><u>8</u></b>

# New England Weeds Authority

## Notes to the Financial Statements

for the year ended 30 June 2017

### Note 4. Expenses from continuing operations (continued)

\$ '000	Notes	Actual 2017	Actual 2016
<b>(d) Depreciation, amortisation and impairment</b>			
Plant and equipment		104	91
Office equipment		3	3
<b>Total gross depreciation and amortisation costs</b>		<b>107</b>	<b>94</b>
Less: capitalised costs		–	–
<b>Total depreciation and amortisation costs</b>		<b>107</b>	<b>94</b>
<b>Impairment</b>			
Nil			
<b><u>TOTAL DEPRECIATION AND IMPAIRMENT COSTS EXPENSED</u></b>		<b><u>107</u></b>	<b><u>94</u></b>
<b>(e) Other expenses</b>			
Advertising		4	7
Aircraft hire		7	1
Bank charges		1	1
Councillor expenses – Chairpersons fee		6	6
Councillor expenses – councillors' fees		5	12
Councillors' expenses (incl. mayor) – other (excluding fees above)		3	1
Electricity and heating		2	2
Insurance		22	21
Office expenses (including computer expenses)		6	18
Postage		–	1
Printing and stationery		3	4
Rent		13	13
Subscriptions and publications		3	1
Telephone and communications		7	6
DPI Parthinium Weeds Project		34	–
Other		22	6
<b><u>TOTAL OTHER EXPENSES</u></b>		<b><u>138</u></b>	<b><u>100</u></b>

### Note 5. Gains or losses from the disposal of assets

#### Plant and equipment

Proceeds from disposal – plant and equipment	40	19
Less: carrying amount of plant and equipment assets sold/written off	(2)	(19)
<b>Net gain/(loss) on disposal</b>	<b>38</b>	<b>–</b>
<b><u>NET GAIN/(LOSS) ON DISPOSAL OF ASSETS</u></b>	<b><u>38</u></b>	<b><u>–</u></b>

## New England Weeds Authority

### Notes to the Financial Statements

for the year ended 30 June 2017

#### Note 6a. – Cash assets and Note 6b. – investments

		2017	2017	2016	2016
		Actual	Actual	Actual	Actual
\$ '000	Notes	Current	Non-current	Current	Non-current
Cash and cash equivalents (Note 6a)					
Cash on hand and at bank		–	–	18	–
Cash-equivalent assets <sup>1</sup>					
– Deposits at call		652	–	–	–
– Short-term deposits		750	–	1,350	–
<b>Total cash and cash equivalents</b>		<b>1,402</b>	<b>–</b>	<b>1,368</b>	<b>–</b>
Investments (Note 6b)					
Nil					
<b>TOTAL CASH ASSETS, CASH EQUIVALENTS AND INVESTMENTS</b>		<b>1,402</b>	<b>–</b>	<b>1,368</b>	<b>–</b>

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

# New England Weeds Authority

## Notes to the Financial Statements

for the year ended 30 June 2017

### Note 6c. Restricted cash, cash equivalents and investments – details

	2017 Actual Current	2017 Actual Non-current	2016 Actual Current	2016 Actual Non-current
\$ '000				
Total cash, cash equivalents and investments	1,402	–	1,368	–
attributable to:				
External restrictions (refer below)	713	–	520	–
Internal restrictions (refer below)	324	–	251	–
Unrestricted	365	–	597	–
	1,402	–	1,368	–

2017 \$ '000	Opening balance	Transfers to restrictions	Transfers from restrictions	Closing balance
-----------------	--------------------	------------------------------	--------------------------------	--------------------

#### Details of restrictions

#### External restrictions – included in liabilities

Nil

#### External restrictions – other

Specific purpose unexpended grants (F)	520	193	–	713
External restrictions – other	520	193	–	713
Total external restrictions	520	193	–	713

#### Internal restrictions

Plant and vehicle replacement	117	144	(101)	160
Employees leave entitlement	134	30	–	164
Total internal restrictions	251	174	(101)	324
TOTAL RESTRICTIONS	771	367	(101)	1,037

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



# New England Weeds Authority

## Notes to the Financial Statements

for the year ended 30 June 2017

### Note 7. Receivables

\$ '000	Notes	2017		2016	
		Current	Non-current	Current	Non-current
<b>Purpose</b>					
Accrued revenues					
– Interest on investments		2	–	1	–
Net GST receivable		10	–	–	–
Other debtors		59	–	29	–
<b>Total</b>		<b>71</b>	<b>–</b>	<b>30</b>	<b>–</b>
<b>Less: provision for impairment</b>					
Nil					
<b>TOTAL NET RECEIVABLES</b>		<b>71</b>	<b>–</b>	<b>30</b>	<b>–</b>

There are no restrictions applicable to the above assets.

### Note 8. Inventories and other assets

\$ '000	Notes	2017		2016	
		Current	Non-current	Current	Non-current
(a) Inventories					
(i) Inventories at cost					
Stores and materials		15	–	11	–
Total inventories at cost		15	–	11	–
(ii) Inventories at net realisable value (NRV)					
Nil					
TOTAL INVENTORIES		15	–	11	–

#### (b) Other assets

Nil

#### Externally restricted assets

There are no restrictions applicable to the above assets.

## New England Weeds Authority

### Notes to the Financial Statements

for the year ended 30 June 2017

#### Note 9a. Infrastructure, property, plant and equipment

Asset class  \$ '000	as at 30/6/2016			Asset movements during the reporting period			as at 30/6/2017		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals	Carrying value of disposals	Depreciation expense	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
Plant and equipment	563	246	317	101	(2)	(104)	576	264	312
Office equipment	49	43	6	16	–	(3)	65	46	19
<b>TOTAL INFRASTRUCTURE, PROPERTY, PLANT AND EQUIP.</b>	<b>612</b>	<b>289</b>	<b>323</b>	<b>117</b>	<b>(2)</b>	<b>(107)</b>	<b>641</b>	<b>310</b>	<b>331</b>

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

Refer to Note 27. Fair value measurement for information regarding the fair value of other infrastructure, property, plant and equipment.

# New England Weeds Authority

## Notes to the Financial Statements

for the year ended 30 June 2017

### Note 9b. Externally restricted infrastructure, property, plant and equipment

\$ '000

Council has no externally restricted infrastructure, property, plant and equipment.

### Note 9c. Infrastructure, property, plant and equipment – current year impairments

Council has recognised no impairment losses during the reporting period nor reversed any prior period losses.

### Note 10a. Payables, borrowings and provisions

\$ '000	Notes	2017		2016	
		Current	Non-current	Current	Non-current
Payables					
Goods and services – operating expenditure		12	–	13	–
Accrued expenses:					
– Salaries and wages		20	–	20	–
– Other expenditure accruals		7	–	19	–
GST payable		–	–	12	–
Total payables		39	–	64	–
Income received in advance					
Nil					
Borrowings					
Bank overdraft		8	–	–	–
Total borrowings		8	–	–	–
Provisions					
Employee benefits:					
Annual leave		57	–	46	–
Long service leave		87	–	71	–
ELE on-costs		20	–	16	–
Total provisions		164	–	133	–
TOTAL PAYABLES, BORROWINGS AND PROVISIONS					
		211	–	197	–

#### (i) Liabilities relating to restricted assets

There are no restricted assets (external or internal) applicable to the above liabilities.

## New England Weeds Authority

### Notes to the Financial Statements

for the year ended 30 June 2017

#### Note 10a. Payables, borrowings and provisions (continued)

	Actual	Actual
\$ '000	2017	2016

##### (ii) Current liabilities not anticipated to be settled within the next twelve months

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

Provisions – employees benefits	74	59
	<b>74</b>	<b>59</b>

# New England Weeds Authority

## Notes to the Financial Statements

for the year ended 30 June 2017

### Note 11. Recognition of operating result to net cash movement from operating activities

\$ '000	Notes	Actual 2017	Actual 2016
<b>(a) Reconciliation of cash assets</b>			
Total cash and cash equivalent assets	6a	1,402	1,368
Less bank overdraft	10	(8)	–
<b>Balance as per the Statement of Cash Flows</b>		<b>1,394</b>	<b>1,368</b>

### (b) Reconciliation of net operating result to cash provided from operating activities

<b>Net operating result from Income Statement</b>		<b>73</b>	<b>128</b>
Adjust for non-cash items:			
Depreciation and amortisation		107	94
Net losses/(gains) on disposal of assets		(38)	–
<b>+/- Movement in operating assets and liabilities and other cash items:</b>			
Decrease/(increase) in receivables		(41)	(23)
Decrease/(increase) in inventories		(4)	(2)
Increase/(decrease) in payables		(1)	9
Increase/(decrease) in other accrued expenses payable		(12)	17
Increase/(decrease) in other liabilities		(12)	(276)
Increase/(decrease) in employee leave entitlements		31	33
<b>Net cash provided from/(used in) operating activities from the Statement of Cash Flows</b>		<b>103</b>	<b>(20)</b>

### (c) Non-cash investing and 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>

### (e) Bank guarantees

Nil



# New England Weeds Authority

## Notes to the Financial Statements

for the year ended 30 June 2017

### Note 12. Commitments for expenditure

\$ '000	Notes	Actual 2017	Actual 2016
(a) Capital commitments (exclusive of GST)			
Nil			
(b) Finance lease commitments			
Nil			
(c) Operating lease commitments (non-cancellable)			
<b>a. Commitments under non-cancellable operating leases at the reporting date, but not recognised as liabilities are payable:</b>			
Within the next year		14	14
Later than one year and not later than 5 years		42	56
Later than 5 years		—	—
<b>Total non-cancellable operating lease commitments</b>		<b>56</b>	<b>70</b>

#### **b. Non-cancellable operating leases include the following assets:**

Rental of office and depot from Armidale Regional Council

#### **Conditions relating to operating leases:**

- All operating lease agreements are secured only against the leased asset.
- No lease agreements impose any financial restrictions on Council regarding future debt etc.

#### (d) Investment property commitments

Nil

# New England Weeds Authority

## Notes to the Financial Statements

for the year ended 30 June 2017

### Note 13a(i). Statement of performance measurement – indicators (consolidated)

\$ '000	Amounts 2017	Indicator 2017	Prior periods		Benchmark
			2016	2015	
Local government industry indicators – consolidated					
1. Operating performance ratio					
Total continuing operating revenue <sup>(1)</sup> excluding capital grants and contributions less operating expenses	35	2.75%	9.36%	22.78%	>0.00%
Total continuing operating revenue <sup>(1)</sup> excluding capital grants and contributions	1,275				
2. Own source operating revenue ratio					
Total continuing operating revenue <sup>(1)</sup> excluding all grants and contributions	284	22.27%	25.46%	28.71%	>60.00%
Total continuing operating revenue <sup>(1)</sup>	1,275				
3. Unrestricted current ratio					
Current assets less all external restrictions <sup>(2)</sup>	775	5.66x	6.44x	6.29x	>1.5x
Current liabilities less specific purpose liabilities <sup>(3, 4)</sup>	137				
4. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	x12	14.88 mths	11.8 mths	16.5 mths	> 3 mths
Payments from cash flow of operating and financing activities					

#### 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 and associates.

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

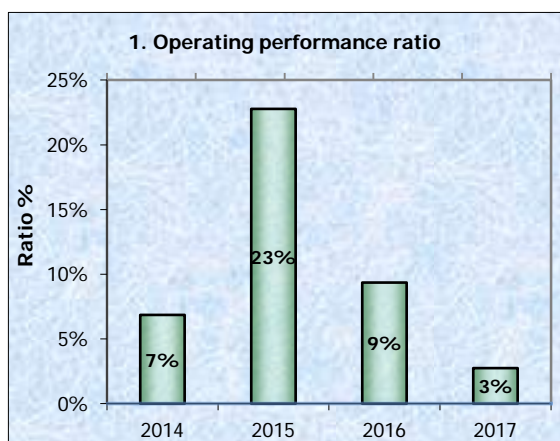
Also excludes any real estate and land for resale not expected to be sold in the next 12 months.

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

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

## Notes to the Financial Statements for the year ended 30 June 2017

### Note 13a(ii). Local government industry indicators – graphs (consolidated)



Benchmark: — Minimum  $\geq 0.00\%$

Source for benchmark: Code of Accounting Practice and Financial Reporting #25

#### Purpose of operating performance ratio

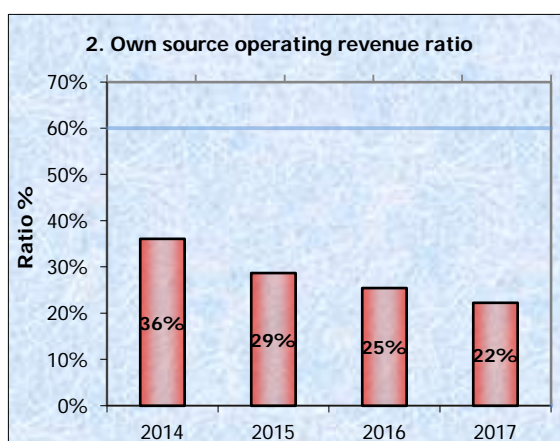
This ratio measures Council's achievement of containing operating expenditure within operating revenue.

#### Commentary on 2016/17 result

**2016/17 ratio 2.75%**

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

Ratio achieves benchmark  
 Ratio is outside benchmark



Benchmark: — Minimum  $\geq 60.00\%$

Source for benchmark: Code of Accounting Practice and Financial Reporting #25

#### Purpose of own source operating revenue ratio

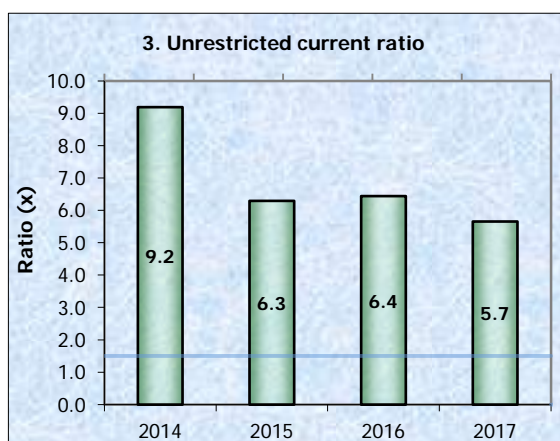
This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions.

#### Commentary on 2016/17 result

**2016/17 ratio 22.27%**

A benchmark of 60% has been established. The authority receives most of its revenue from grants and contributions.

Ratio achieves benchmark  
 Ratio is outside benchmark



Benchmark: — Minimum  $\geq 1.50$

Source for benchmark: Code of Accounting Practice and Financial Reporting #25

#### 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 2016/17 result

**2016/17 ratio 5.66x**

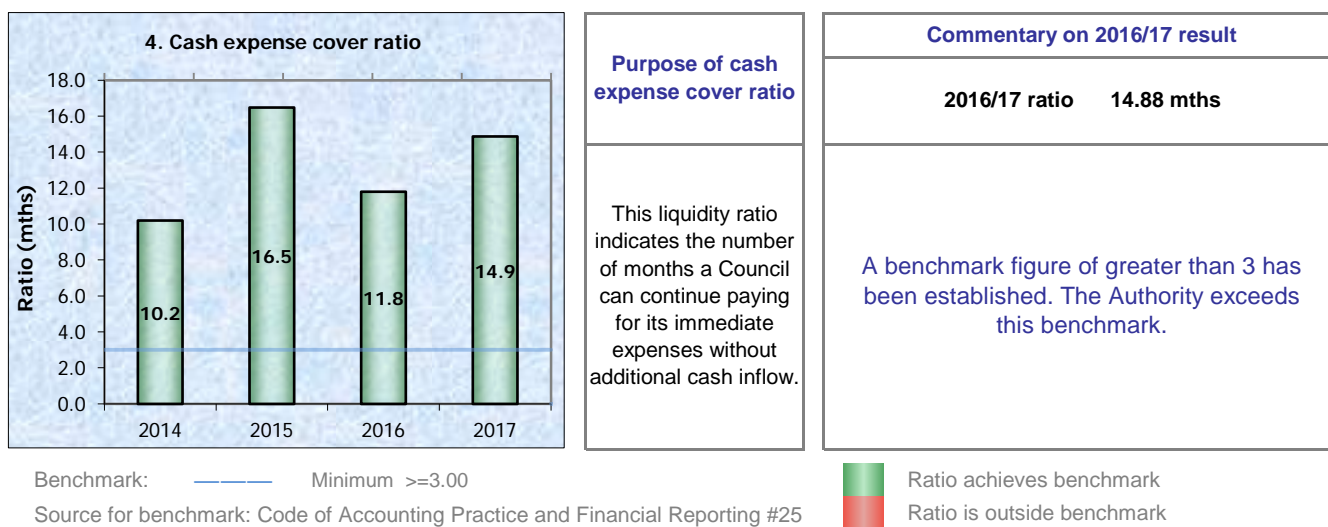
A Benchmark above 1.5 has been suggested. The authority is above this benchmark.

Ratio achieves benchmark  
 Ratio is outside benchmark

## New England Weeds Authority

### Notes to the Financial Statements for the year ended 30 June 2017

#### Note 13a(ii). Local government industry indicators – graphs (consolidated)



# New England Weeds Authority

## Notes to the Financial Statements

for the year ended 30 June 2017

### Note 14. Investment properties

---

\$ '000

---

Council has not classified any land or buildings as 'investment properties'.

### Note 15. Financial risk management

#### 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.

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

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

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

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

The following represents a summary of the sensitivity of Council's Income Statement and accumulated surplus (for the reporting period) due to a change in either the price of a financial asset or the interest rates applicable.

It is assumed that the change in interest rates would have been constant throughout the reporting period.

	Increase of values/rates		Decrease of values/rates	
	Profit	Equity	Profit	Equity
<b>2017</b>				
Possible impact of a 1% movement in interest rates	4	4	(4)	(4)
<b>2016</b>				
Possible impact of a 1% movement in interest rates	4	4	(4)	(4)



# New England Weeds Authority

## Notes to the Financial Statements

for the year ended 30 June 2017

### Note 15. Financial risk management (continued)

\$ '000

#### (b) Credit risk

Council's major receivables comprise (i) private works debtos and (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.

Council manages this risk by monitoring outstanding debt and employing stringent debt recovery procedures.

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:

	2017	2016
	Other receivables	Other receivables
<b>(i) Ageing of receivables – %</b>		
Current (not yet overdue)	76%	87%
Overdue	24%	13%
	<b>100%</b>	<b>100%</b>

#### (ii) Ageing of receivables – value

Rates and annual charges	Other receivables	Other receivables	Other receivables
Current	Current	12	–
< 1 year overdue	0 – 30 days overdue	11	12
1 – 2 years overdue	31 – 60 days overdue	11	14
2 – 5 years overdue	61 – 90 days overdue	22	4
> 5 years overdue	> 91 days overdue	15	–
		<b>71</b>	<b>30</b>

## Notes to the Financial Statements

for the year ended 30 June 2017

### Note 15. Financial risk management (continued)

\$ '000

#### (c) Liquidity risk

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

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

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

\$ '000	Subject	payable in:						Total	Actual
	to no maturity	≤ 1 Year	1-2 Yrs	2-3 Yrs	3-4 Yrs	4-5 Yrs	> 5 Yrs	cash outflows	carrying values
2017									
Trade/other payables	–	29	–	–	–	–	–	29	39
Total financial liabilities	8	29	–	–	–	–	–	37	47
2016									
Trade/other payables	–	143	–	–	–	–	–	143	64
Total financial liabilities	–	143	–	–	–	–	–	143	64

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

	2017	2016
Trade/other payables	39	64

# New England Weeds Authority

## Notes to the Financial Statements

for the year ended 30 June 2017

### Note 16. Material budget variations

\$ '000

Council's original financial budget for 16/17 was adopted by the Council on 15 June 2016.

While the Income Statement included in this General Purpose Financial Report must disclose the original budget adopted by Council, the *Local Government Act 1993* 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	2017 Budget	2017 Actual	2017 Variance* -----	
<b>Revenues</b>				
<b>Rates and annual charges</b>	–	–	–	0% <b>F</b>
<b>User charges and fees</b>	<b>100</b>	<b>238</b>	<b>138</b>	138% <b>F</b>
Council originally budgeted for 100k in private works, however increased works completed particularly from requests by other authorities within and outside Council.				
<b>Interest and investment revenue</b>	<b>30</b>	<b>39</b>	<b>9</b>	30% <b>F</b>
Council has increased its investment portfolio which has resulted in increased returns over original budget.				
<b>Other revenues</b>	<b>4</b>	<b>7</b>	<b>3</b>	75% <b>F</b>
Additional certificates were requested during the year resulting in an increase again.				
<b>Operating grants and contributions</b>	<b>1,023</b>	<b>991</b>	<b>(32)</b>	(3%) <b>U</b>
<b>Net gains from disposal of assets</b>	–	<b>38</b>	<b>38</b>	0% <b>F</b>
Council budgeted for a loss on asset sales of 5k, however the market has improved for heavier 4WD vehicles.				

## New England Weeds Authority

### Notes to the Financial Statements

for the year ended 30 June 2017

#### Note 16. Material budget variations (continued)

\$ '000	2017 Budget	2017 Actual	2017 Variance*	
<b>Expenses</b>				
<b>Employee benefits and on-costs</b>	<b>605</b>	<b>801</b>	<b>(196)</b>	<b>(32%) U</b>
Council misssalocated project costs between employee costs and materials and contracts in its original budget by approximately 100k. Additional costs were also incurred for leave entitlements and training.				
<b>Materials and contracts</b>	<b>286</b>	<b>194</b>	<b>92</b>	<b>32% F</b>
As detailed above the original budget missalocated project funds between empoloyee costs amd materials and contracts.				
<b>Depreciation and amortisation</b>	<b>84</b>	<b>107</b>	<b>(23)</b>	<b>(27%) U</b>
Councils actual depreciation was higher following the upgrade to more expensive vehicles to meet Councils needs.				
<b>Other expenses</b>	<b>175</b>	<b>138</b>	<b>37</b>	<b>21% F</b>
Additional costs have been incurred associated with DPI Parthinium Weeds program.				
<b>Net losses from disposal of assets</b>	<b>5</b>	<b>–</b>	<b>5</b>	<b>100% F</b>
\$ '000	2017 Budget	2017 Actual	2017 Variance*	
<b>Budget variations relating to Council's Cash Flow Statement include:</b>				
<b>Cash flows from operating activities</b>	<b>90</b>	<b>103</b>	<b>13</b>	<b>14.4% F</b>
The key variable resulting in the change is the profit on sale of assets.				
<b>Cash flows from investing activities</b>	<b>(80)</b>	<b>(77)</b>	<b>3</b>	<b>(3.8%) F</b>

# New England Weeds Authority

## Notes to the Financial Statements

for the year ended 30 June 2017

### Note 17. Statement of Developer Contributions

---

\$ '000

---

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

### Note 18. Contingencies and other assets/liabilities not recognised

---

Council is unaware of any contingencies or other liabilities/assets not recognised.

### Note 19. Interests in other entities

---

Council has no interest in any controlled entities, joint arrangements or associates.

### Note 20. Retained earnings, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors

\$ '000	Notes	Actual 2017	Actual 2016
(a) Retained earnings			
Movements in retained earnings were as follows:			
Balance at beginning of year (from previous years audited accounts)		1,535	1,407
a. Net operating result for the year		73	128
Balance at end of the reporting period		1,608	1,535

#### (b) Revaluation 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 year ended 30 June 2017

#### Note 21. Financial result and financial position by fund

---

\$ '000

---

Council utilises only a general fund for its operations.

#### Note 22. 'Held for sale' non-current assets and disposal groups

---

Council did not classify any non-current assets (or disposal groups) as held for sale.

#### Note 23. Events occurring after the reporting date

---

Council is unaware of any events occurring after the reporting date which impact on these financial statements or require disclosure.

#### Note 24. Discontinued operations

---

Council has not classified any of its operations as discontinued.

#### Note 25. Intangible assets

---

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.

#### Note 26. Reinstatement, rehabilitation and restoration liabilities

---

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

#### Note 27. Fair value measurement

---

Council has no assets or liabilities carried at fair value. Cash, office equipment and plant are all held at historical cost.

## New England Weeds Authority

### Notes to the Financial Statements

for the year ended 30 June 2017

#### Note 28. Related party disclosures

---

\$ '000

---

##### a. Key management personnel

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

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

	Actual
Compensation:	2017
Short-term benefits	143
Post-employment benefits	12
Total	<u>155</u>

Council is unaware of any specific related party transactions with organisations external to the Council.

## Notes to the Financial Statements for the year ended 30 June 2017

### Note 29. Financial review

\$ '000

#### Key financial figures of Council over the past 5 years

<b>Financial performance figures</b>	<b>2017</b>	<b>2016</b>	2015	2014	2013
<b>Inflows:</b>					
User charges revenue	<b>238</b>	298	378	363	273
Interest and investment revenue (losses)	<b>39</b>	43	43	37	44
Grants income – operating and capital	<b>561</b>	575	711	376	422
Total income from continuing operations	<b>1,313</b>	1,367	1,501	1,158	1,076
Sale proceeds from I,PP&E	<b>40</b>	19	55	55	–
<b>Outflows:</b>					
Employee benefits and on-cost expenses	<b>801</b>	745	613	608	628
Materials and contracts expenses	<b>194</b>	300	323	254	223
Total expenses from continuing operations	<b>1,240</b>	1,239	1,146	1,045	1,048
Total cash purchases of I,PP&E	<b>117</b>	109	156	130	69
Operating surplus/(deficit) (excl. capital income)	<b>73</b>	128	355	113	28
<b>Financial position figures</b>	<b>2017</b>	<b>2016</b>	2015	2014	2013
Current assets	<b>1,488</b>	1,409	1,494	904	790
Current liabilities	<b>211</b>	197	414	150	126
Net current assets	<b>1,277</b>	1,212	1,080	754	664
Available working capital (Unrestricted net current assets)	<b>412</b>	574	525	601	558
Cash and investments – unrestricted	<b>365</b>	597	583	534	426
Cash and investments – internal restrictions	<b>324</b>	251	213	211	167
Cash and investments – total	<b>1,402</b>	1,368	1,478	785	611
Total borrowings outstanding (Loans, advances and finance leases)	<b>8</b>	–	–	–	–
Total value of I,PP&E (excl. land and earthworks)	<b>641</b>	612	545	540	521
Total accumulated depreciation	<b>310</b>	289	218	242	246
Indicative remaining useful life (as a % of GBV)	52%	53%	60%	55%	53%

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

# New England Weeds Authority

## Notes to the Financial Statements

for the year ended 30 June 2017

### Note 30. Council information and 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

#### **Elected members**

##### **CHAIR**

Mark Dusting

##### **RESPONSIBLE ACCOUNTING OFFICER**

Wayne Deer

##### **COUNCILLORS**

Scott Kermode (Deputy Chair)  
Ian Tiley

#### **AUDITORS**

Audit Office of New South Wales  
Level 15, 1 Margaret Street  
SYDNEY NSW 2000

#### **Other information**

**ABN:** 35 514 070 354

# New England Weeds Authority

SPECIAL SCHEDULES  
for the year ended 30 June 2017

---

**To be a high performing and respected  
Noxious Weeds Authority**





# New England Weeds Authority

## Special Schedules

for the year ended 30 June 2017

### Contents

Page

#### Special Schedules<sup>1</sup>

<b>Special Schedule 1</b>	Net Cost of Services	2
<b>Special Schedule 2(a)</b>	Statement of Long Term Debt (all purposes)	n/a
<b>Special Schedule 2(b)</b>	Statement of Internal Loans (Sect. 410(3) LGA 1993)	n/a
<b>Special Schedule 3</b>	Water Supply Operations – incl. Income Statement	n/a
<b>Special Schedule 4</b>	Water Supply – Statement of Financial Position	n/a
<b>Special Schedule 5</b>	Sewerage Service Operations – incl. Income Statement	n/a
<b>Special Schedule 6</b>	Sewerage Service – Statement of Financial Position	n/a
<b>Notes to Special Schedules 3 and 5</b>		n/a
<b>Special Schedule 7</b>	Report on Infrastructure Assets	n/a
<b>Special Schedule 8</b>	Permissible Income Calculation	n/a

<sup>1</sup> Special Schedules are not audited (with the exception of Special Schedule 8).

---

#### 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 1 – Net Cost of Services for the year ended 30 June 2017

\$'000

Function or activity	Expenses from continuing operations	Income from continuing operations		Net cost of services
		Non-capital	Capital	
<b>Governance</b>	14	–	–	(14)
<b>Administration</b>	–	–	–	–
<b>Public order and safety</b>				
Fire service levy, fire protection, emergency services	–	–	–	–
Beach control	–	–	–	–
Enforcement of local government regulations	–	–	–	–
Animal control	–	–	–	–
Other	–	–	–	–
<b>Total public order and safety</b>	–	–	–	–
<b>Health</b>	–	–	–	–
<b>Environment</b>				
Noxious plants and insect/vermin control	1,226	1,274	–	48
Other environmental protection	–	–	–	–
Solid waste management	–	–	–	–
Street cleaning	–	–	–	–
Drainage	–	–	–	–
Stormwater management	–	–	–	–
<b>Total environment</b>	1,226	1,274	–	48
<b>Community services and education</b>				
Administration and education	–	–	–	–
Social protection (welfare)	–	–	–	–
Aged persons and disabled	–	–	–	–
Children's services	–	–	–	–
<b>Total community services and 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 1 – Net Cost of Services (continued) for the year ended 30 June 2017

\$'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 and gardens (lakes)	—	—	—	—
Other sport and recreation	—	—	—	—
<b>Total recreation and culture</b>	—	—	—	—
<b>Fuel and energy</b>	—	—	—	—
<b>Agriculture</b>	—	—	—	—
<b>Mining, manufacturing and construction</b>				
Building control	—	—	—	—
Other mining, manufacturing and 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 and communication	—	—	—	—
<b>Total transport and communication</b>	—	—	—	—
<b>Economic affairs</b>				
Camping areas and caravan parks	—	—	—	—
Other economic affairs	—	—	—	—
<b>Total economic affairs</b>	—	—	—	—
<b>Totals – functions</b>	<b>1,240</b>	<b>1,274</b>	<b>—</b>	<b>34</b>
<b>General purpose revenues <sup>(1)</sup></b>		<b>39</b>		<b>39</b>
<b>Share of interests – joint ventures and associates using the equity method</b>	—	—		—
<b>NET OPERATING RESULT <sup>(2)</sup></b>	<b>1,240</b>	<b>1,313</b>	<b>—</b>	<b>73</b>

(1) Includes: rates and annual charges (including ex gratia, excluding water and sewer), non-capital general purpose grants, interest on investments (excluding externally restricted assets) and interest on overdue rates and annual charges (2) As reported in the Income Statement