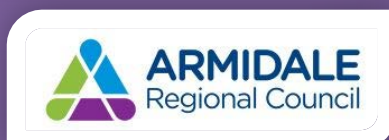
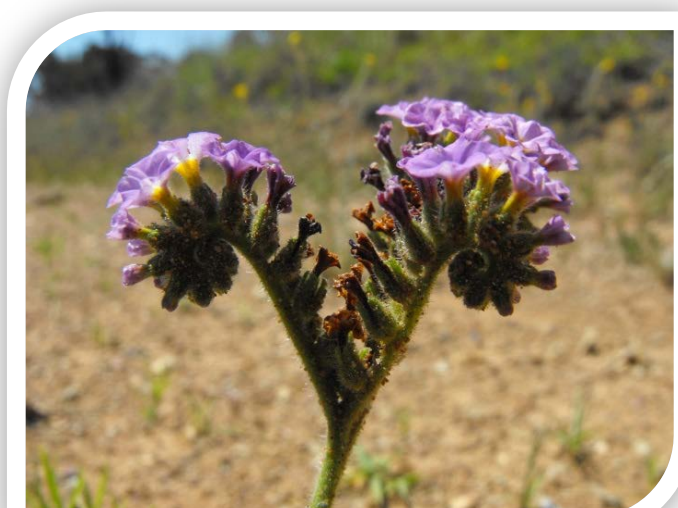
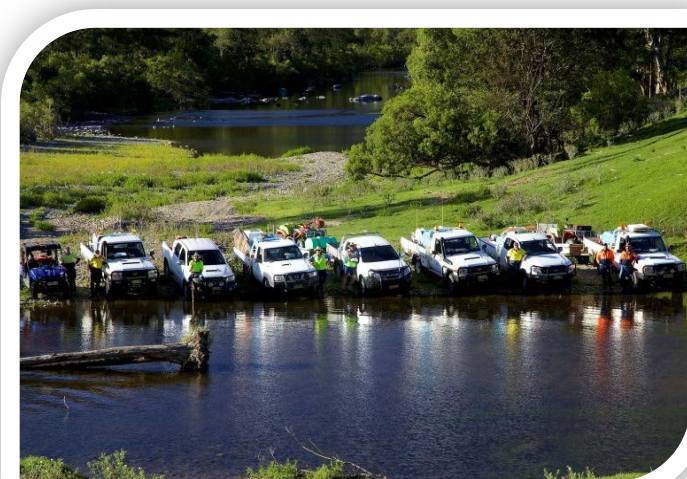
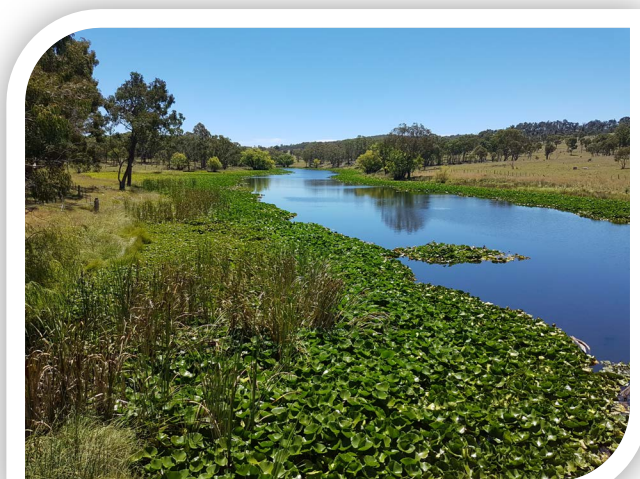




New England Weeds Authority

Annual Report 2017 – 2018

Adopted 16 Oct 2018



Our Environment
Our Community
Our Council
Our Responsibility

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ABBREVIATIONS	
BASP	Business Activity Strategic Plan
CAP	Catchment Action Plan
CLR	Councillor
DPI	Department of Primary Industries
DWO	District Weeds Officer
EEO	Equal Employment Opportunity
GIPA	Government Information (Public Access Act) 2009
GM	General Manager
LLS	Local Land Services
NEWA	New England Weeds Authority
NIWAC	Northern Inland Weeds Advisory Committee
PO	Project Officer
SOE	State of the Environment
SBO	Senior Biosecurity Officer Weeds
UNE	University of New England
BO	Biosecurity Officer Weeds
WoNS	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 2017/2018 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 2014– 2023 and sees the conclusion of the proficient management and strategic direction undertaken in the concluding year of our Four Year Delivery Program 2014 – 2018, the Annual Operational Plan and Resourcing Strategy.



We adjusted once more to significant change at our Councillor level, following the local government elections for Armidale Regional Council held in 9 September 2017. We welcomed Councillors Libby Martin, John Galletly and Andrew Murat representing Armidale Regional Council. We also saw the departure of the Armidale Regional Council Administrator, Ian Tiley. Our new Councillors have embraced our Council with enthusiasm and commitment and I look forward to working with them over the coming years. I would also like to place on record my thanks to Dr Tiley for his input and dedication to our Council.

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 poorer weather conditions with some lower than expected rainfall resulting in limited 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. Our efforts in hosting the very successful 19th NSW State Weeds Conference in Armidale in October 2017 have resulted in a profit for council as well as significant reputational credibility.

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 the other Councillors 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 2017 – 2018.

A handwritten signature in black ink, appearing to read 'Mark Dusting', with a stylized flourish at the end.

Clr Mark Dusting
Chairperson

2. GENERAL MANAGER'S MESSAGE

I am pleased to present the 2017-2018 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 2017-2018 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.²



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. During the year we saw our Councillor representation increase from three (3) to five (5) as a result of the local government election for Armidale Regional Council as mentioned in the Chairman's Message. We farewelled Dr Ian Tiley and welcomed Councillors Libby Martin, Andrew Murat and John Galletly, joining the Chairman, Cllr Mark Disting (Uralla Shire) and Deputy Chairman, Cllr Scott Kermode (Walcha Council) as the representatives of their respective Councils. .

In addition, the new Biosecurity Act 2015 and Biosecurity Regulation 2017 came 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 previously operated, and parts of a further four (4) Acts being repealed. As a result existing local control authorities, such as our Council, now 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 during 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 is no longer the lead organisation for the North West Local Land Services WAP1520 program. However, Council has retained 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.

From an operational point of view the region has experienced lower than average rainfall during the reporting period, limiting seasonal growth of pastures and accompanying invasive weeds, resulting in a less active year for staff in weed control programs but a more active role in our inspection 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 priority 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 priority 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 fourth 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. Work has been undertaken during the year to formally incorporate Glen Innes into the Council.

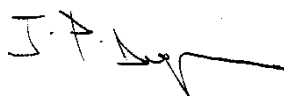
As an organisation we continue to seek improvement in our administration and operational areas with further efforts in the past twelve months in regard to reviewing, updating and preparing new policies and procedures. In addition a review has been undertaken of our risk management action program that 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 hosted the 19th 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 worked hard to ensure a successful and enjoyable conference for all delegates who attended. Feedback has only been positive.

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 2017-2018 year achievements possible.



John Duggan
Acting General Manager



Members of the NSW Weeds Conference Committee - Russel Smith, Wayne Deer and Peter Dawson, the conference hosted by the New England Weeds Authority in 2017.

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.

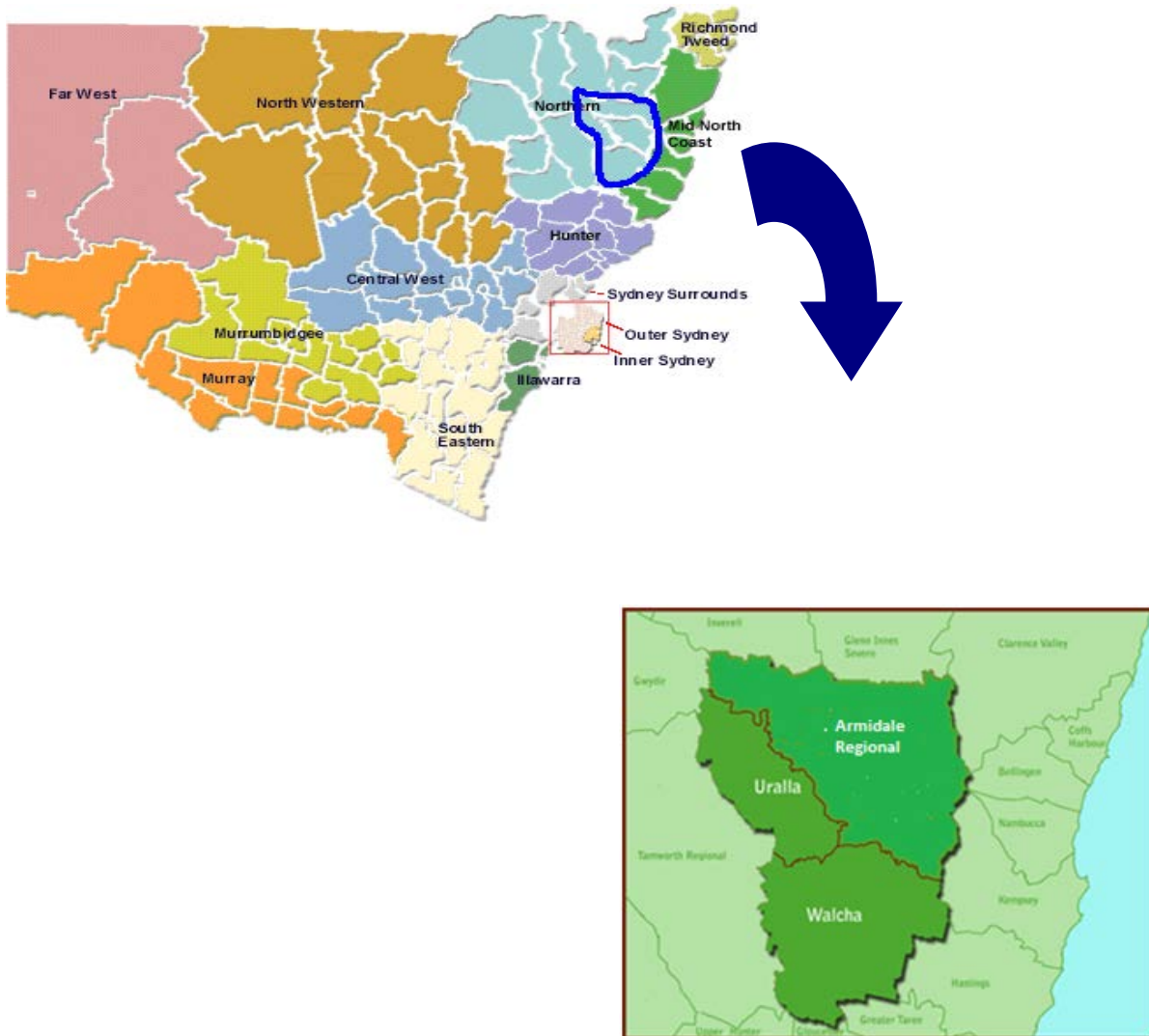


Walcha township

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 Plants) County Council area covers some 18,255 km² (Armidale Regional 8,630km², Uralla 3,215 km², and Walcha 6,410 km²) 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, however the previous year has yielded lower than average rainfalls.

c. Population breakdown

The total population for the County Council's area is 38,589¹ which is broken down into member Council areas of Armidale Regional 29,449, Uralla 6,048 and Walcha 3,092.

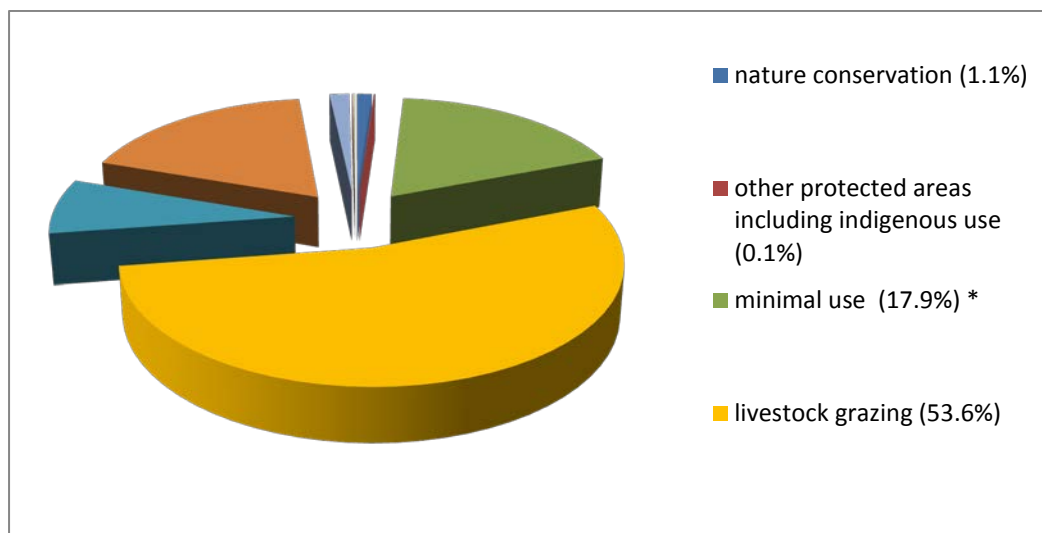


Armidale city

¹ 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 priority 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 *Biosecurity Act 2015*. It is a single purpose authority formed to administer and control declared priority and invasive weeds, and has been operating since 1947. The County Council is fundamentally responsible for weed control of gazetted or priority weeds including:

- Ensuring landholders/occupiers of private land fulfil their obligations under the *Biosecurity Act 2015*.
- inspection of land within their area in connection with priority and invasive weeds;
- enforcing the control of priority weeds as per the legislative requirements;
- weed management on land occupied by the council and on roads in their area;
- publicity about weeds declared in the area;
- proposing changes to priority 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 priority and invasive weed programs.



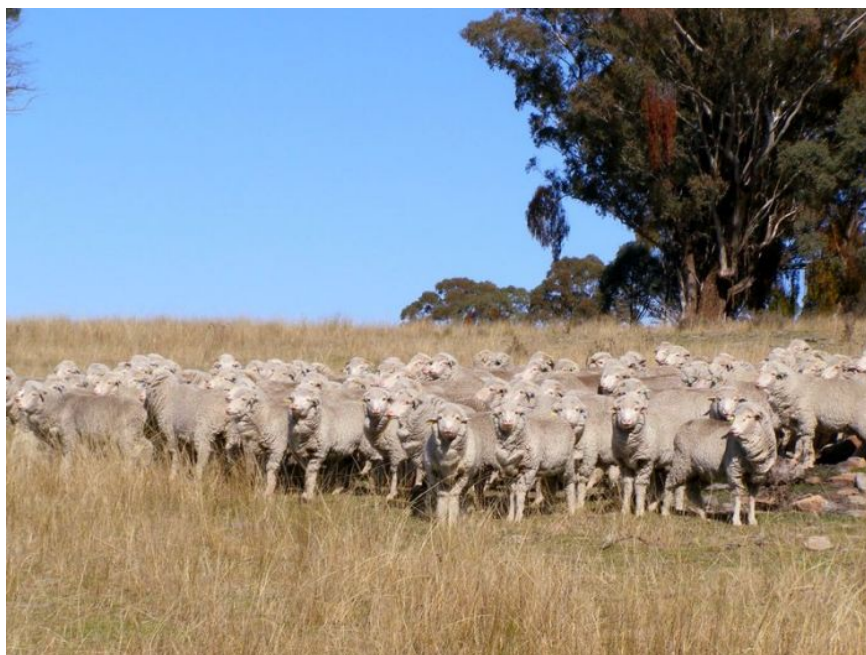
Uralla township

In addition, the County Council is the lead agency on behalf of the Northern Tablelands Regional Weed Committee 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 Regional Weed Committee covers 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, comprising some 40,000 km² of the New England region of NSW, as detailed in the NT 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 2017-2018

The New England community is represented by five (5) Councillors from the constituent Councils of Armidale Regional (3 members), Uralla Shire (1 member) and Walcha Council (1 member), under the leadership of an annually elected Chairperson.

The Councillors have provided strong leadership in the advancement of the County Council's Business Activity Strategic Plan 2017 - 2027 as part of their commitment towards achieving the strategic objectives contained within the Plan.

Councillor Representatives from 1 July 2017 to 22 September 2017



Chairperson
Clr Mark Dusting
Uralla Shire Council



Deputy Chairperson
Clr Scott Kermode
Walcha Council



Dr Ian Tiley
Administrator Delegate
Armidale Regional Council

Councillors/ Delegates of the New England Tablelands (Noxious Plants)
County Council from 1 July 2017 to 22 September 2017

Councillor Representatives from 22 September 2017 to 30 June 2018



Chairperson
Clr Mark Dusting
Uralla Shire Council



Deputy Chairperson
Clr Scott Kermode
Walcha Council



Clr Andrew Murat
Armidale Regional Council



Clr Libby Martin
Armidale Regional Council



Clr John Galletly
Armidale Regional Council

Councillors of the New England Tablelands (Noxious Plants)
County Council from 22 September 2017 to 30 June 2018

a. Facilities provided to Councillors

The following fees and expenses with regard to the Chairperson and Councillors were paid during 2017-2018:

Fees and Expenses	Amount
Chairpersons Allowance	\$5,942.00
Councillor Fees	\$4,878.00
Miscellaneous expenses (conferences, accommodation & catering)	\$2,336.28
Interstate and Overseas Travel	Nil
Total	\$13,156.28

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 2017-2018

Councillor	Ordinary Meetings (5 held)
Clr Mark Dusting	5/5
Clr Scott Kermode	4/5
Dr Ian Tiley	1/1
John Galletly	3/4
Libby Martin	4/4
Andrew Murat	3/4

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 2017 to 30 June 2018.

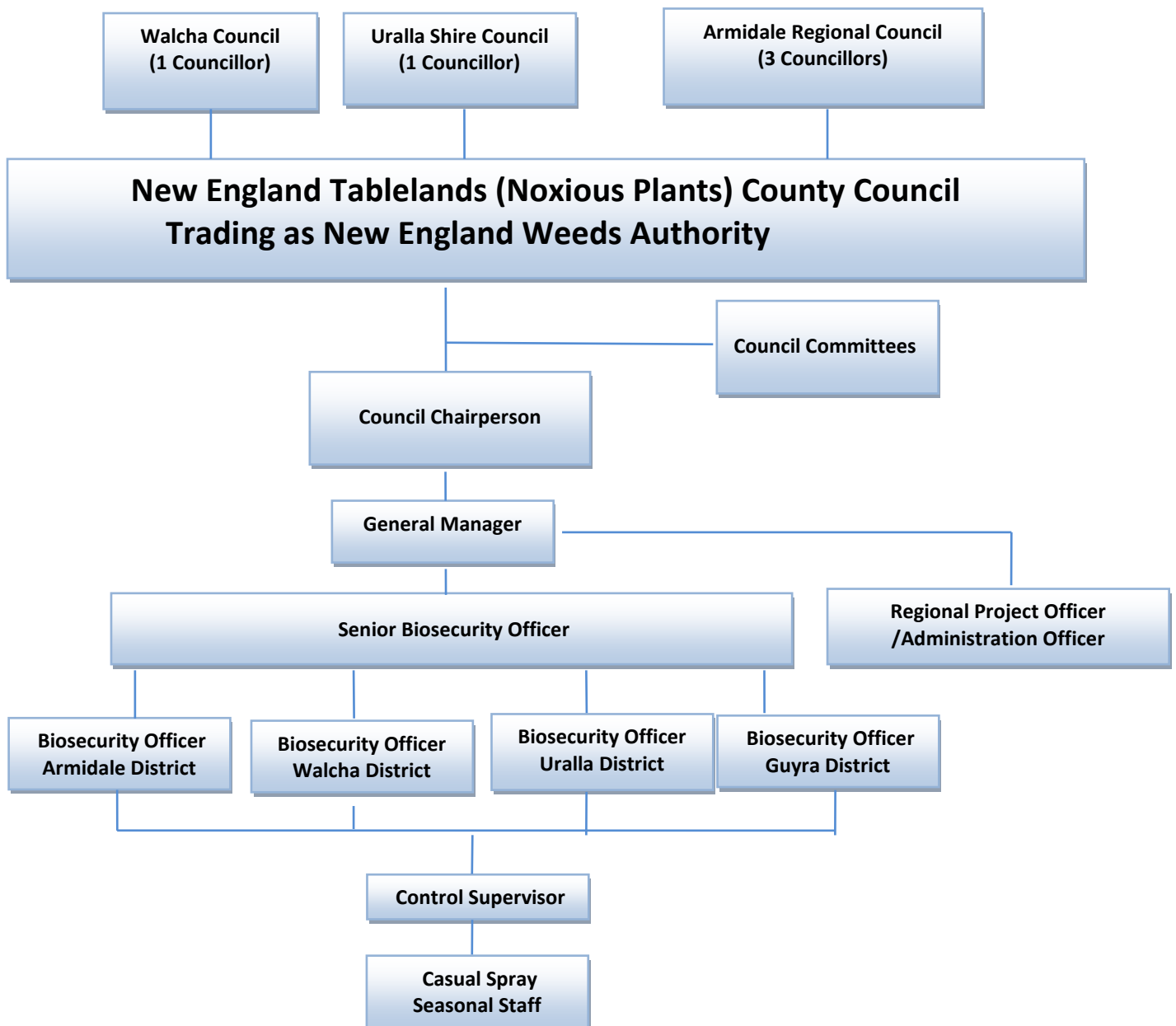


Chart 2: NEWA Organisational Structure

9. THE BUSINESS ACTIVITY STRATEGIC PLAN 2017 – 2027 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 priority 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.

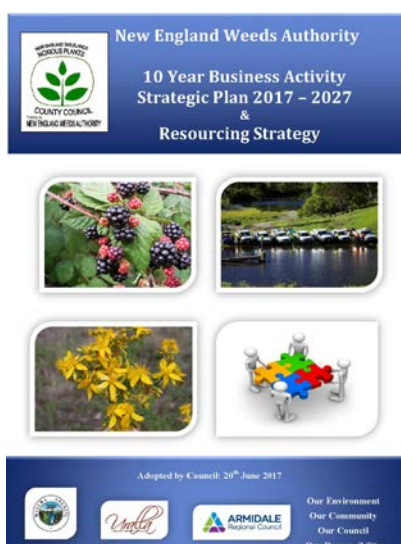
The Plan is the foundation for the Annual Operational Plan, Four Year Delivery Program and Resourcing Strategy comprising the Ten Year Financial Plan, Workforce Strategy and the Asset Management Plan.

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 current 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.



New England Weeds Authority 10 Year Business Activity Strategic Plan 2017 - 2027

10. THE DELIVERY PROGRAM REPORT 2017-2021

The dynamic nature of priority 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.

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

Our Council acted as the lead agency for the Northern Tablelands Regional Weed Committee in the implementation of the NSW Weed Action Program for the reporting period.

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.

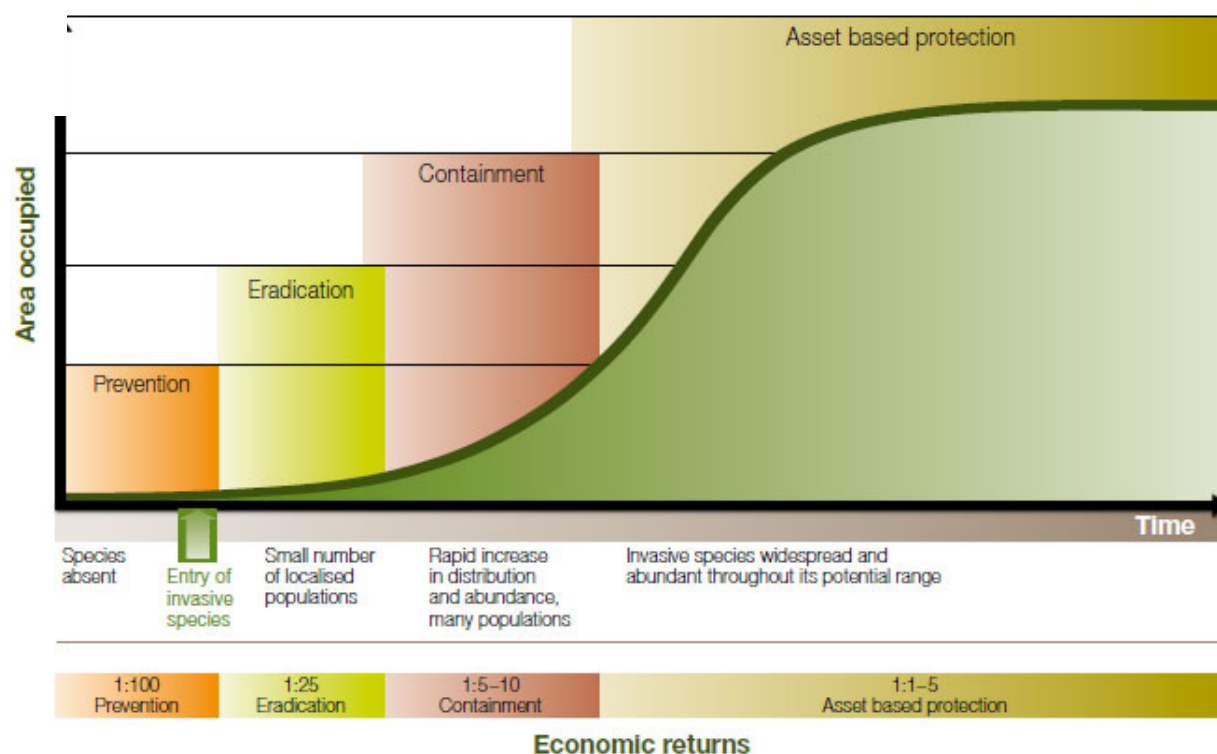


Chart 3: Weed Invasion Curve²

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.

² NSW DPI



Serrated Tussock



St John's Wort



Nodding Thistle



Blackberry



Chilean Needle Grass



Tropical Soda Apple



Salvinia



Bridal Creeper

Some of the priority 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 priority and invasive weeds across our County Council area for the ten year period of the Plan 2017 – 2027.

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 - PRIORITY WEED MANAGEMENT AND CONTROL

Priority 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 priority and invasive weeds species.

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

Private Works

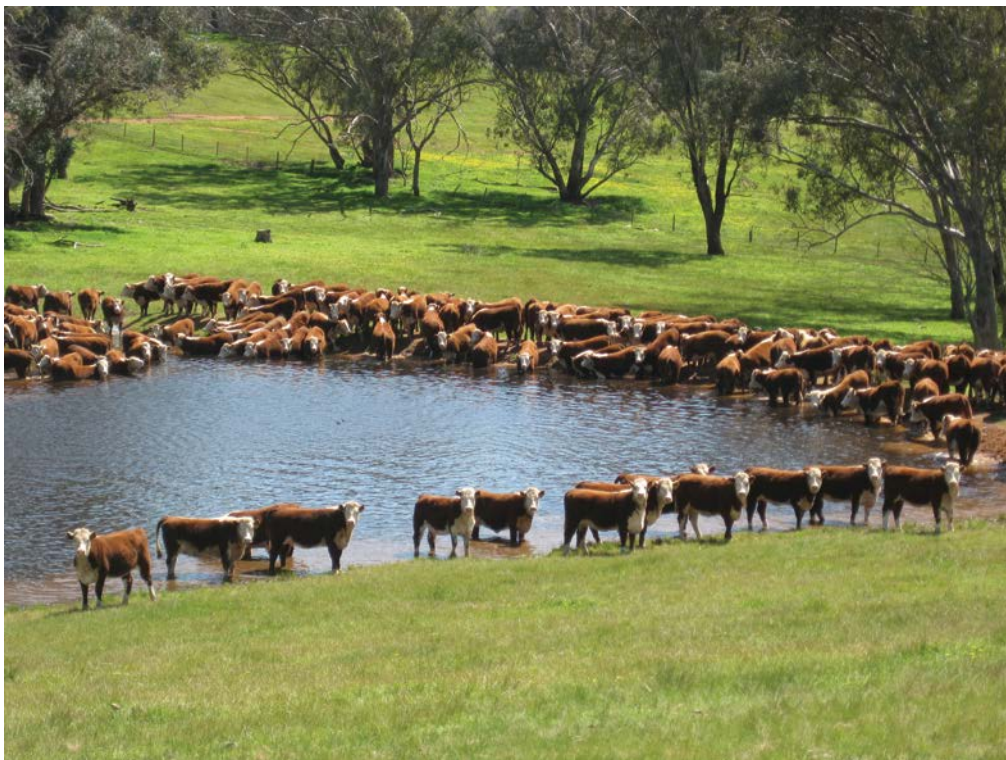
To provide a contract spraying and inspectorial service to generate revenue and to assist landholders and government agencies to control priority and invasive weeds.

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).



Hereford Cattle near Walcha

DELIVERY PROGRAM 2017 - 2021

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 priority and invasive weed issues affecting the Council and community.

Summary of Measurable Outcomes achieved 2017 - 2018

- 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 2017 - 2018

- 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 2017 - 2018

- 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 2017 - 2018

- 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 2017 - 2018

- 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 2017 - 2018

- 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 2017 – 2021

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

Functional Objective: Priority Weed Management & Control

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

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

Summary of Measurable Outcomes achieved 2017 - 2018

- 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: (Priority 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 Biosecurity Act 2015 be proactive in reducing the threat of priority weeds to agricultural land and high conservation areas.

Summary of Measurable Outcomes achieved 2017 - 2018

- 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 Biosecurity Directions, on the spot fines or instigate legal proceeding. During the period Council legislative requirements transferred from the Noxious Weeds Act 1993 to the Biosecurity Act 2015
- There were 2 Voluntary Compliance requests issued during the reporting period and 37 Section 64 Certificates were issued.

Functional Objective: (Priority 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 2017 - 2018

- Council continued to use Intramap software to record electronically weed management, inspections and control data, which is compliant with NSW DPI Biosecurity Information System reporting requirements.

Functional Objective: (Priority 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 priority weeds.

To find effective ways to manage and control priority weeds.

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

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

Summary of Measurable Outcomes achieved 2017 - 2018

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

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

There were 228 contacts made with Landholders to give advice and information in relation to weed management and control matters.

Functional Objective: (Priority Weed Management & Control)

To develop plans, policies, procedures and guidelines for priority 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 2017 - 2018

- 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 2017 - 2018

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

- The inspection of 44 High Risk Sites;
- 234 High Risk Private Property Inspections completed covering 171,332 hectares;
- 1000 Private Property Inspections completed covering 228,801 hectares;
- 766 kms of High Risk Roadside inspections completed covering 1,532 hectares;
- 20 High Risk Waterway inspections completed covering 2000 hectares;
- 2400 kms of Roadside inspections completed covering 4,800 hectares and
- 39 inspections of National Parks, Railways, Travelling Stock Routes, Recreational areas were carried out covering 333 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 priority weeds.

DELIVERY PROGRAM 2017 - 2022

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 priority 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 2017 - 2018

- During 2017 – 2018 the Authority was successful in funding applications to the Northern Tablelands Local Land Services amounting to a total of \$175,416. (refer Other Projects page 30 for a detailed breakdown).
- Private works were carried out on behalf of Constituent member Councils, National Parks and Wildlife Service and smaller property owners who are not otherwise equipped to carry out the spray control programs. The total of private works for 2017 – 2018 period amounted to \$187,084.

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 2017 - 2018

- 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.
- Input to Constituent member Councils State of Environment reports.
- Participated in joint staff training activities with Constituent Councils where appropriate.

DELIVERY PROGRAM 2017 - 2021

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 priority and invasive weeds within the region.

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 2017 - 2018

- Meetings with Northern Tablelands Local Land Services (NTLLS) as regional coordinator for the NSW Weeds Action Program 2015 – 2020 (WAP 1520).
- All functional activities and objectives of the Weeds Action Program and responsibilities of the Regional Weed Coordinator were completed in accordance with the outcomes set during the reporting period.
- Active participation in the NTRWC.

Functional Objectives: NSW WAP 1520

To act as WAP regional coordinator 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:

- 698 High Risk Private Property Inspections completed covering 151,100 hectares;
- 1,824 Private Property Inspections completed covering 495,792 hectares;
- 6,959 kms of High Risk Roadside inspections completed covering 23,578 hectares;
- 65 High Risk Waterway inspections completed covering 3,473 hectares;
- 7,153 kms roadside inspections completed covering 36,547 hectares;
- 180 inspections of high risk sites including nurseries, pet shops, gravel quarries, machinery dealers, wash down bays, roadside truck stops and
- 411 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 2017 – 2018 the following projects were carried out to the value of \$218,056.

- Northern Tablelands LLS widespread weeds project no. 2 - \$33,020
- Containment of Tropical Soda Apple within the Upper Macleay Valley \$117,396;
- Mexican water lily project – NSW Environment Trust - \$42,640.
- Mexican water lily project-NTLLS-\$25,000



Mexican water lily control as part of NSW Environmental Trust project.

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.



Tropical Soda Apple Field Day with local graziers and landholders

15. MISCELLANEOUS REPORTING REQUIREMENTS

a. Major Contracts and Tenders awarded by Council 2017 - 2018

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 2017 – 2018.

c. Work carried out on Private Land

Council undertook various private works in relation to weed control on private land in 2017 – 2018, 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 *Biosecurity Act 2015*, 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 2017 – 2018 was \$50,479.

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 2017 – 2018 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 2017 – 2018.

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 2017 – 2018.



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 priority 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 priority and invasive weed species.



Macleay Valley, Armidale Regional Council

New England Weeds Authority

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2018

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



New England Weeds Authority

General Purpose Financial Statements for the year ended 30 June 2018

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

Overview

New England Weeds Authority is constituted under the Local Government Act 1993 (NSW) and has its principal place of business at:

2/129 Rusden Street
ARMIDALE NSW 2350

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).

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

New England Weeds Authority

General Purpose Financial Statements

for the year ended 30 June 2018

Understanding Council's 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 2018.

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

About the Councillor/Management Statement

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

About the primary financial statements

The financial statements incorporate five 'primary' financial statements:

1. The Income Statement

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

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

2. The Statement of Comprehensive Income

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

3. The Statement of Financial Position

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

4. The Statement of Changes in Equity

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

5. The Statement of Cash Flows

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

About the Notes to the Financial Statements

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

About the Auditor's Reports

Council's 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.

New England Weeds Authority

General Purpose Financial Statements

for the year ended 30 June 2018

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 other pronouncements of the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

To the best of our knowledge and belief, these financial 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.

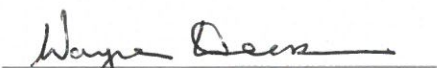
Signed in accordance with a resolution of Council made on 21 August 2018.



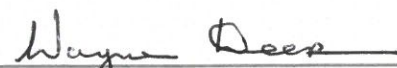
Mark Dusting
Chairperson
22 August 2018



Scott Kermode
Deputy Chairperson
22 August 2018



Wayne Deer
General Manager
22 August 2018



Wayne Deer
Responsible Accounting Officer
22 August 2018

New England Weeds Authority

Income Statement

for the year ended 30 June 2018

Original unaudited budget 2018	\$ '000	Notes	Actual 2018	Actual 2017
Income from continuing operations				
Revenue:				
100	User charges and fees	3a	332	238
30	Interest and investment revenue	3b	34	39
5	Other revenues	3c	62	7
977	Grants and contributions provided for operating purposes	3d,e	974	991
Other income:				
5	Net gains from the disposal of assets	5	32	38
1,117	Total income from continuing operations		1,434	1,313
Expenses from continuing operations				
545	Employee benefits and on-costs	4a	822	801
266	Materials and contracts	4b	183	194
89	Depreciation and amortisation	4c	96	107
215	Other expenses	4d	156	138
1,115	Total expenses from continuing operations		1,257	1,240
2	Operating result from continuing operations		177	73
2	Net operating result for the year		177	73
2	Net operating result for the year before grants and contributions provided for capital purposes		177	73

New England Weeds Authority

Statement of Comprehensive Income for the year ended 30 June 2018

\$ '000	Notes	2018	2017
Net operating result for the year (as per Income Statement)		177	73
Other comprehensive income:			
Amounts that will not be reclassified subsequently to the operating result			
Nil			
Amounts that will be reclassified subsequently to the operating result when specific conditions are met			
Nil			
Total comprehensive income for the year		177	73

New England Weeds Authority

Statement of Financial Position
as at 30 June 2018

\$ '000	Notes	2018	2017
ASSETS			
Current assets			
Cash and cash equivalents	6a	1,611	1,402
Receivables	7	71	71
Inventories	8	14	15
Total current assets		1,696	1,488
Non-current assets			
Infrastructure, property, plant and equipment	9	329	331
Total non-current assets		329	331
TOTAL ASSETS		2,025	1,819
LIABILITIES			
Current liabilities			
Payables	10	52	39
Borrowings	10	—	8
Provisions	11	188	164
Total current liabilities		240	211
Non-current liabilities			
Total non-current liabilities		—	—
TOTAL LIABILITIES		240	211
Net assets		1,785	1,608
EQUITY			
Accumulated surplus		1,785	1,608
Revaluation reserves		—	—
Total equity		1,785	1,608

New England Weeds Authority

Statement of Changes in Equity

for the year ended 30 June 2018

\$ '000	Notes	2018	IPP&E	Total equity	2017	IPP&E	Total equity
		Accumulated surplus	revaluation reserve		Accumulated surplus	revaluation reserve	
Opening balance		1,608	–	1,608	1,535	–	1,535
Net operating result for the year prior to correction of errors and changes in accounting policies		177	–	177	73	–	73
Net operating result for the year		177	–	177	73	–	73
Other comprehensive income							
– Gain (loss) on revaluation of IPP&E	9a	–	–	–	–	–	–
Other comprehensive income		–	–	–	–	–	–
Total comprehensive income (c&d)		177	–	177	73	–	73
Equity – balance at end of the reporting period		1,785	–	1,785	1,608	–	1,608

New England Weeds Authority

Statement of Cash Flows

for the year ended 30 June 2018

Original unaudited budget 2018	\$ '000	Notes	Actual 2018	Actual 2017
Cash flows from operating activities				
Receipts:				
100	User charges and fees		332	238
30	Investment and interest revenue received		27	38
977	Grants and contributions		974	991
4	Other		69	(33)
Payments:				
(545)	Employee benefits and on-costs		(789)	(770)
(266)	Materials and contracts		(188)	(199)
(215)	Other		(146)	(162)
85	Net cash provided (or used in) operating activities	12b	279	103
Cash flows from investing activities				
Receipts:				
92	Sale of investment securities		–	–
39	Sale of infrastructure, property, plant and equipment		51	40
Payments:				
(124)	Purchase of investment securities		–	–
(92)	Purchase of infrastructure, property, plant and equipment		(113)	(117)
(85)	Net cash provided (or used in) investing activities		(62)	(77)
Cash flows from financing activities				
Nil				
–	Net increase/(decrease) in cash and cash equivalents		217	26
1,457	Plus: cash and cash equivalents – beginning of year	12a	1,394	1,368
1,457	Cash and cash equivalents – end of the year	12a	1,611	1,394

New England Weeds Authority

Notes to the Financial Statements

for the year ended 30 June 2018

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New England Weeds Authority

Notes to the Financial Statements

for the year ended 30 June 2018

Note 1. Basis of preparation

These financial statements were authorised for issue by Council on 22/08/2018.

Council has the power to amend and reissue these financial statements.

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.

Basis of preparation

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.

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

Full dollars have been used in Note 16 Related party disclosures in relation to the disclosure of specific related party transactions.

Unless otherwise indicated, all amounts disclosed in the financial statements are actual amounts.

Specific budgetary amounts have been included for comparative analysis (to actuals) in the following reports and notes:

- Income statement
- Statement of cash flows
- Note 15 – Material budget variations

and are clearly marked.

(a) New and amended standards adopted by Council

There have been no new (or amended) accounting standards adopted by Council in this year's financial statements which have had any material impact on reported financial position, performance or cash flows.

(b) Historical cost convention

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

(c) Significant accounting estimates and judgements

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

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

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk

New England Weeds Authority

Notes to the Financial Statements

for the year ended 30 June 2018

Note 1. Basis of preparation (continued)

of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- (i) estimated fair values of infrastructure, property, plant and equipment – refer Note 9,
- (ii) employee benefit provisions – refer Note 11.

Monies and other assets received by Council

(a) The Consolidated Fund

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

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

- General purpose operations

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.

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.

As at the date of authorisation of these financial statements, Council considers that the standards and interpretations listed below will have an impact upon future published financial statements ranging from additional and / or revised disclosures to actual changes as to how certain transactions and balances are accounted for.

Effective for annual reporting periods beginning on or after 1 July 2018

- AASB 9 *Financial Instruments*

This replaces AASB 139 *Financial Instruments: Recognition and Measurement*, and addresses the classification, measurement and disclosure of financial assets and liabilities.

The standard introduces a new impairment model that requires impairment provisions to be based on expected credit losses, rather than incurred credit losses.

New England Weeds Authority

Notes to the Financial Statements

for the year ended 30 June 2018

Note 1. Basis of preparation (continued)

Based on assessments to date, Council expects a small increase to impairment losses however the standard is not expected to have a material impact overall.

Effective for annual reporting periods beginning on or after 1 July 2019

- AASB 15 *Revenue from Contracts with Customers*, AASB 1058 *Income of Not-for-Profit Entities* and AASB 2016-8 *Amendments to Australian Accounting Standards - Australian Implementation Guidance for Not-for-Profit Entities*

AASB 15 will replace AASB 118 Revenue, AASB 111 Construction Contracts and a number of Interpretations. AASB 2016-8 provides Australian requirements and guidance for not-for-profit entities in applying AASB 9 and AASB 15, and AASB 1058 will replace AASB 1004 Contributions.

Together they contain a comprehensive and robust framework for the recognition, measurement and disclosure of income including revenue from contracts with customers.

While Council is still reviewing the way that income is measured and recognised to identify whether there will be any material impact arising from these standards, these standards may affect the timing of the recognition of some grants and donations.

- AASB 16 *Leases*

Council is currently a party to leases that are not recognised in the Statement of Financial Position.

It is likely that some of these leases will need to be included in the Statement of Financial Position when this standard comes into effect.

A lease liability will initially be measured at the present value of the lease payments to be made over the lease term.

A corresponding right-of-use asset will also be recognised over the lease term.

New England Weeds Authority

Notes to the Financial Statements

for the year ended 30 June 2018

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)	
	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017
Civic Leadership	116	91	622	539	(506)	(448)	–	–	–	1,080
Environment	698	642	425	414	273	228	259	212	14	15
Economic Affairs	389	232	108	139	281	93	–	–	–	11
NSW Weeds Action Program	231	348	102	148	129	200	275	349	–	713
Other	–	–	–	–	–	–	–	–	2,011	–
Total functions and activities	1,434	1,313	1,257	1,240	177	73	534	561	2,025	1,819

New England Weeds Authority

Notes to the Financial Statements for the year ended 30 June 2018

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:

Civic Leadership

Covers Key Civil Leadership activities including governance, administration, finance and risk management.

Environment

Includes activities regarding priority weeds management and control.

Economic Affairs

Includes activities of a private works nature.

NSW Weeds Action Program

Supports NSW wide programs specifically through the Northern Tablelands Regional Weed Committee.

New England Weeds Authority

Notes to the Financial Statements for the year ended 30 June 2018

Note 3. Income from continuing operations (continued)

\$ '000	2018	2017
(a) User charges and fees		
Other user charges and fees		
(i) Fees and charges – statutory and regulatory functions (per s.608)		
Private works	327	232
Regulatory fees	5	6
Total fees and charges – statutory/regulatory	332	238
TOTAL USER CHARGES AND FEES	332	238

Accounting policy for user charges and fees

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

(b) Interest and investment revenue (including losses)

Interest		
– Cash and investments	34	39
TOTAL INTEREST AND INVESTMENT REVENUE	34	39

Interest revenue is attributable to:

Unrestricted investments/financial assets:

General Council cash and investments	34	39
Total interest and investment revenue recognised	34	39

Accounting policy for interest and investment revenue

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

New England Weeds Authority

Notes to the Financial Statements for the year ended 30 June 2018

Note 3. Income from continuing operations (continued)

\$ '000	Notes	2018	2017
(c) Other revenues			
Other		62	7
TOTAL OTHER REVENUE		62	7

Accounting policy for other revenue

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.

Miscellaneous sales are recognised when physical possession has transferred to the customer which is deemed to be the point of transfer of risks and rewards.

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

\$ '000	2018 Operating	2017 Operating	2018 Capital	2017 Capital
(d) Grants				
Specific purpose				
Priority weeds	534	561	—	—
Total specific purpose	534	561	—	—
Total grants	534	561	—	—
Grant revenue is attributable to:				
– State funding	534	561	—	—
	534	561	—	—

New England Weeds Authority

Notes to the Financial Statements for the year ended 30 June 2018

Note 3. Income from continuing operations (continued)

\$ '000	Notes	2018 Operating	2017 Operating	2018 Capital	2017 Capital
(e) Contributions					
Other contributions:					
Cash contributions					
Other councils – joint works/services		440	430	–	–
Total other contributions – cash		440	430	–	–
Total contributions		440	430	–	–
TOTAL GRANTS AND CONTRIBUTIONS		974	991	–	–

Accounting policy for contributions

Control over grants and contributions is normally obtained upon their receipt (or acquittal) and is valued at the fair value of the granted or contributed asset 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 un-discharged at reporting date, the unused grant or contribution is disclosed above.

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.

\$ '000	2018	2017
(f) Unspent grants and contributions		
Certain grants and contributions are obtained by Council on condition that they be spent in a specified manner:		
Operating grants		
Unexpended at the close of the previous reporting period	713	520
Add: operating grants recognised in the current period but not yet spent	685	243
Add: operating grants received for the provision of goods and services in a future period	129	93
Less: operating grants recognised in a previous reporting period now spent	(720)	(143)
Unexpended and held as restricted assets (operating grants)	807	713

New England Weeds Authority

Notes to the Financial Statements for the year ended 30 June 2018

Note 4. Expenses from continuing operations

\$ '000	2018	2017
(a) Employee benefits and on-costs		
Salaries and wages	706	661
Travel expenses	1	–
Employee leave entitlements (ELE)	23	31
Superannuation	65	62
Workers' compensation insurance	14	15
Training costs (other than salaries and wages)	5	26
Other	8	6
<u>TOTAL EMPLOYEE COSTS EXPENSED</u>	<u>822</u>	<u>801</u>
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

Accounting policy for employee benefits and on-costs

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

(b) Materials and contracts

Raw materials and consumables	158	172
Contractor and consultancy costs	8	10
Auditors remuneration ⁽²⁾	17	12
<u>TOTAL MATERIALS AND CONTRACTS</u>	<u>183</u>	<u>194</u>

Auditor remuneration

During the year the following fees were paid or payable for services provided by the auditor of Council, related practices and non-related audit firms

Auditors of the Council – NSW Auditor-General:

Audit and other assurance services

Audit and review of financial statements	17	12
Remuneration for audit and other assurance services	17	12
Total Auditor-General remuneration	17	12
Total Auditor remuneration	17	12

New England Weeds Authority

Notes to the Financial Statements

for the year ended 30 June 2018

Note 4. Expenses from continuing operations (continued)

\$ '000	Notes	2018	2017
(c) Depreciation, amortisation and impairment			
Depreciation and amortisation			
Plant and equipment		90	104
Office equipment		6	3
Total depreciation and amortisation costs		<u>96</u>	<u>107</u>
TOTAL DEPRECIATION, AMORTISATION AND IMPAIRMENT / REVALUATION DECREMENT COSTS EXPENSED			
		<u>96</u>	<u>107</u>

Accounting policy for depreciation, amortisation and impairment expenses

Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives. Useful lives are included in Note 9 for IPPE assets.

(d) Other expenses

Advertising	4	4
Aircraft hire	–	7
Bank charges	1	1
Councillor expenses – Chairpersons fee	6	6
Councillor expenses – councillors' fees	5	5
Councillors' expenses (incl. mayor) – other (excluding fees above)	2	3
DPI Parthinium Weeds Project	–	34
Electricity and heating	2	2
Insurance	22	22
Office expenses (including computer expenses)	5	6
Postage	1	–
Printing and stationery	3	3
Rent	13	13
Subscriptions and publications	3	3
Telephone and communications	7	7
Biennial Weeds Conference	60	–
Other	22	22
TOTAL OTHER EXPENSES	<u>156</u>	<u>138</u>

Accounting policy for other expenses

Other expenses are recorded on an accruals basis as the Council receives the goods or services.

New England Weeds Authority

Notes to the Financial Statements for the year ended 30 June 2018

Note 5. Gains or losses from the disposal of assets

\$ '000	Notes	2018	2017
Plant and equipment	9		
Proceeds from disposal – plant and equipment		51	40
Less: carrying amount of plant and equipment assets sold/written off		(19)	(2)
Net gain/(loss) on disposal		32	38
<u>NET GAIN/(LOSS) ON DISPOSAL OF ASSETS</u>		<u>32</u>	<u>38</u>

Accounting policy for disposal of assets

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

Note 6(a). Cash and cash equivalent assets

\$ '000	2018	2017
Cash and cash equivalents		
Cash on hand and at bank	30	–
Cash-equivalent assets		
– Deposits at call	618	652
– Short-term deposits	963	750
Total cash and cash equivalents	1,611	1,402

Accounting policy for 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.

New England Weeds Authority

Notes to the Financial Statements for the year ended 30 June 2018

Note 6(b). Restricted cash, cash equivalents and investments – details

\$ '000	2018	2018	2017	2017
	Current	Non-current	Current	Non-current
Total cash, cash equivalents and investments	1,611	–	1,402	–
attributable to:				
External restrictions (refer below)	807	–	713	–
Internal restrictions (refer below)	380	–	324	–
Unrestricted	424	–	365	–
	1,611	–	1,402	–

\$ '000	2018	2017
Details of restrictions		
External restrictions – other		
Specific purpose unexpended grants	807	713
External restrictions – other	807	713
Total external restrictions	807	713
Internal restrictions		
Plant and vehicle replacement	192	160
Employees leave entitlement	188	164
Total internal restrictions	380	324
TOTAL RESTRICTIONS	1,187	1,037

New England Weeds Authority

Notes to the Financial Statements for the year ended 30 June 2018

Note 7. Receivables

\$ '000	2018		2017	
	Current	Non-current	Current	Non-current
Purpose				
Accrued revenues				
– Interest on investments	9	–	2	–
Net GST receivable	–	–	10	–
Other debtors	62	–	59	–
Total	71	–	71	–
<u>TOTAL NET RECEIVABLES</u>	<u>71</u>	<u>–</u>	<u>71</u>	<u>–</u>

There are no restrictions applicable to the above assets.

Accounting policy for receivables

Recognition and measurement

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the reporting date which are classified as non-current assets. Loans and receivables are included in other receivables (Note 8) and 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.

New England Weeds Authority

Notes to the Financial Statements for the year ended 30 June 2018

Note 8. Inventories and other assets

\$ '000	2018		2017	
	Current	Non-current	Current	Non-current
(a) Inventories				
(i) Inventories at cost				
Stores and materials	14	–	15	–
Total inventories at cost	14	–	15	–
TOTAL INVENTORIES	14	–	15	–

Externally restricted assets

There are no restrictions applicable to the above assets.

Other disclosures

Accounting policy

Raw materials and stores, work in progress and finished goods

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

New England Weeds Authority

Notes to the Financial Statements

for the year ended 30 June 2018

Note 9(a). Infrastructure, property, plant and equipment

Asset class \$ '000	as at 30/6/2017			Asset movements during the reporting period					as at 30/6/2018		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals	Additions new assets	Reinstatement costs for impaired assets	Carrying value of disposals	Depreciation expense	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
Plant and equipment	576	264	312	109	–	–	(19)	(90)	589	277	312
Office equipment	65	46	19	–	4	–		(6)	69	52	17
<u>TOTAL INFRASTRUCTURE, PROPERTY, PLANT AND EQUIP.</u>	641	310	331	109	4	–	(19)	(96)	658	329	329

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

New England Weeds Authority

Notes to the Financial Statements

for the year ended 30 June 2018

Note 9(a). Infrastructure, property, plant and equipment (continued)

Accounting policy for infrastructure, property, plant and equipment

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

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

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 10	Playground equipment	5 to 15
Office furniture	10 to 20	Benches, seats etc.	10 to 20
Computer equipment	4		
Vehicles	5 to 8	Buildings	
Heavy plant/road making equipment	5 to 8	Buildings: masonry	50 to 100
Other plant and equipment	5 to 15	Buildings: other	20 to 40

New England Weeds Authority

Notes to the Financial Statements for the year ended 30 June 2018

Note 10. Payables and borrowings

\$ '000	2018		2017	
	Current	Non-current	Current	Non-current
Payables				
Goods and services – operating expenditure	6	–	12	–
Accrued expenses:				
– Salaries and wages	29	–	20	–
– Other expenditure accruals	7	–	7	–
GST payable	10	–	–	–
Total payables	52	–	39	–
Borrowings				
Bank overdraft	–	–	8	–
Total borrowings	–	–	8	–
TOTAL PAYABLES AND BORROWINGS	52	–	47	–

(a) Payables and borrowings relating to restricted assets

There are no restricted assets (external or internal) applicable to the above payables and borrowings

\$ '000	2018	2017
(b) Financing arrangements		
(i) Unrestricted access was available at balance date to the following lines of credit:		
Credit cards/purchase cards	5	5
Total financing arrangements	5	5
Undrawn facilities as at balance date:		
– Credit cards/purchase cards	5	5
Total undrawn financing arrangements	5	5

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

Accounting policy for payables and borrowings

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.

New England Weeds Authority

Notes to the Financial Statements for the year ended 30 June 2018

Note 11. Provisions

\$ '000	2018		2017	
	Current	Non-current	Current	Non-current
Provisions				
Employee benefits:				
Annual leave	60	–	57	–
Long service leave	105	–	87	–
ELE on-costs	23	–	20	–
<u>TOTAL PROVISIONS</u>	<u>188</u>	<u>–</u>	<u>164</u>	<u>–</u>

(a) Provisions relating to restricted assets

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

\$ '000	2018	2017
---------	------	------

(b) Current provisions not anticipated to be settled within the next twelve months

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

Provisions – employees benefits	88	74
	<u>88</u>	<u>74</u>

Employee benefits

Short-term obligations

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

Other long-term employee benefit obligations

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

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

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.

New England Weeds Authority

Notes to the Financial Statements for the year ended 30 June 2018

Note 12. Statement of cash flows – additional information

\$ '000	Notes	2018	2017
(a) Reconciliation of cash assets			
Total cash and cash equivalent assets	6a	1,611	1,402
Less bank overdraft	10	–	(8)
Balance as per the Statement of Cash Flows		1,611	1,394
(b) Reconciliation of net operating result to cash provided from operating activities			
Net operating result from Income Statement		177	73
Adjust for non-cash items:			
Depreciation and amortisation		96	107
Net losses/(gains) on disposal of assets		(32)	(38)
+/- Movement in operating assets and liabilities and other cash items:			
Decrease/(increase) in receivables		–	(41)
Decrease/(increase) in inventories		1	(4)
Increase/(decrease) in payables		(6)	(1)
Increase/(decrease) in other accrued expenses payable		9	(12)
Increase/(decrease) in other liabilities		10	(12)
Increase/(decrease) in employee leave entitlements		24	31
Net cash provided from/(used in) operating activities from the Statement of Cash Flows		279	103

Note 13. Commitments for expenditure

Operating lease commitments (non-cancellable)

a. Commitments under non-cancellable operating leases at the reporting date, but not recognised as liabilities are payable:

Within the next year	14	14
Later than one year and not later than 5 years	28	42
Total non-cancellable operating lease commitments	42	56

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

Rental of office and depot from Armidale Regional Council

Contingent rentals may be payable depending on the condition of items or usage during the lease term.

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.

New England Weeds Authority

Notes to the Financial Statements for the year ended 30 June 2018

Note 14. Financial risk management

\$ '000

Risk management

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

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

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

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

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

Financial assets

Cash and cash equivalents	1,611	1,402	1,611	1,402
Receivables	71	71	71	71
Total financial assets	1,682	1,473	1,682	1,473

Financial liabilities

Bank overdraft	–	8	–	8
Payables	52	39	53	39
Total financial liabilities	52	47	53	47

New England Weeds Authority

Notes to the Financial Statements

for the year ended 30 June 2018

Note 14. Financial risk management (continued)

\$ '000

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

Council has an investment policy which complies with the *Local Government Act 1993* and Ministerial Investment Order 625. This policy is regularly reviewed by Council and its staff and a quarterly Investment report is provided to Council setting out the make-up and performance of the portfolio as required by Local Government regulations.

The risks associated with the investments held are:

- **Price risk** – the risk that the capital value of Investments may fluctuate due to changes in market prices, whether there changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.
- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.

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

(a) Market risk – 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
2018				
Possible impact of a 1% movement in interest rates	4	4	(4)	(4)
2017				
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 2018

Note 14. Financial risk management (continued)

\$ '000

(b) Credit risk

Council's major receivables comprise user charges and fees.

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.

There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions.

The level of outstanding receivables is reported to Council quarterly and benchmarks are set and monitored for acceptable collection performance.

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

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

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

	2018 Rates and annual charges	2018 Other receivables	2017 Rates and annual charges	2017 Other receivables
(i) Ageing of receivables – %				
Current (not yet overdue)	100%	44%		76%
Overdue	0%	56%		24%
	100%	100%	100%	100%

(ii) Ageing of receivables – value

Rates and annual charges

Other receivables

	2018	2017
Current	8	12
0 – 30 days overdue	–	11
31 – 60 days overdue	19	11
61 – 90 days overdue	10	22
> 91 days overdue	34	15
	71	71

New England Weeds Authority

Notes to the Financial Statements

for the year ended 30 June 2018

Note 14. 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.

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

\$ '000	Weighted average interest rate	Subject to no maturity	payable in:			Total cash outflows	Actual carrying values
			≤ 1 Year	1 – 5 Years	> 5 Years		
2018							
Trade/other payables	0.00%	—	-	-	-	—	52
Total financial liabilities		—	—	—	—	—	52
2017							
Bank overdraft		8	-	-	-	8	8
Trade/other payables	0.00%	—	29	-	-	29	39
Total financial liabilities		8	29	—	—	37	47

New England Weeds Authority

Notes to the Financial Statements for the year ended 30 June 2018

Note 15. Material budget variations

\$ '000

Council's original financial budget for 17/18 was adopted by the Council on 20 June 2017 and is not required to be audited.

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	2018 Budget	2018 Actual	2018 ----- Variance* -----	
REVENUES				
User charges and fees	100	332	232	232% F
Council conservatively budgets for private works income. Additional works were completed during the year totalling over 200k				
Interest and investment revenue	30	34	4	13% F
Investment revenues have improved over budget because more investment funding has been available. This is also demonstrated in unexpended grants.				
Other revenues	5	62	57	1140% F
The key difference is the revenues for the Biennial Weeds conference of 62k				
Operating grants and contributions	977	974	(3)	(0%) U
Net gains from disposal of assets	5	32	27	540% F
Council has achieved excellent returns on plant sales. Council has also reviewed depreciation rates this year to reflect current trends.				

New England Weeds Authority

Notes to the Financial Statements for the year ended 30 June 2018

Note 15. Material budget variations (continued)

\$ '000	2018 Budget	2018 Actual	2018 Variance*	
EXPENSES				
Employee benefits and on-costs	545	822	(277)	(51%) U
Council budgets on a project basis and estimates employee costs for each project. This year's budget used incorrect estimations. The increase is offset by a reduction in materials and contract actuals.				
Materials and contracts	266	183	83	31% F
Council budgets on a project basis and estimates employee costs for each project. This year's budget used incorrect estimations. The increase is offset by an increase in employee costs actuals.				
Depreciation and amortisation	89	96	(7)	(8%) U
Other expenses	215	156	59	27% F
The key variation is due to expenses incurred in the hosting of the biennial weeds conference totalling 60k				

Budget variations relating to Council's Cash Flow Statement include:

Cash flows from operating activities	85	279	194	228.2% F
As detailed above, additional revenues for private works provided this increase.				
Cash flows from investing activities	(85)	(62)	23	(27.1%) F
Investment returns have increased because investments are being held longer.				

New England Weeds Authority

Notes to the Financial Statements

for the year ended 30 June 2018

Note 16. Related party transactions

\$ '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:

Compensation:	2018	2017
Short-term benefits	147	143
Post-employment benefits	13	12
Total	160	155

New England Weeds Authority

Notes to the Financial Statements for the year ended 30 June 2018

Note 17(a). Statement of performance measures – consolidated results

\$ '000	Amounts 2018	Indicator 2018	Prior periods		Benchmark
			2017	2016	
Local government industry indicators – consolidated					
1. Operating performance ratio					
Total continuing operating revenue ⁽¹⁾ excluding capital grants and contributions less operating expenses	<u>145</u>	10.34%	2.75%	9.36%	> 0.00%
Total continuing operating revenue ⁽¹⁾ excluding capital grants and contributions	<u>1,402</u>				
2. Own source operating revenue ratio					
Total continuing operating revenue ⁽¹⁾ excluding all grants and contributions	<u>428</u>	30.53%	22.27%	25.46%	> 60.00%
Total continuing operating revenue ⁽¹⁾	<u>1,402</u>				
3. Unrestricted current ratio					
Current assets less all external restrictions ⁽²⁾	<u>889</u>	5.85x	5.66x	6.44x	> 1.5x
Current liabilities less specific purpose liabilities ^(3, 4)	<u>152</u>				
4. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	<u>1,611</u>	17.21 mths	14.9 mths	11.8 mths	> 3 mths
Payments from cash flow of operating and financing activities	<u>94</u>				

Notes

⁽¹⁾ 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.

⁽²⁾ Refer Notes 6-8 inclusive.

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

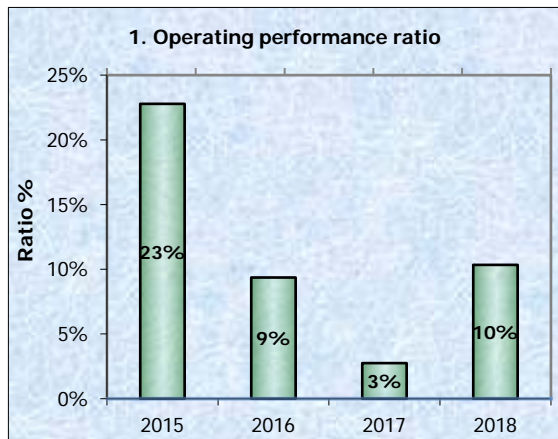
⁽³⁾ Refer to Notes 10 and 11.

⁽⁴⁾ Refer to Note 10(b) and 11(b) – excludes all payables and provisions not expected to be paid in the next 12 months (incl. ELE).

New England Weeds Authority

Notes to the Financial Statements for the year ended 30 June 2018

Note 17(b). Statement of performance measures – consolidated results (graphs)



Purpose of operating performance ratio

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

Commentary on 2017/18 result

2017/18 ratio 10.34%

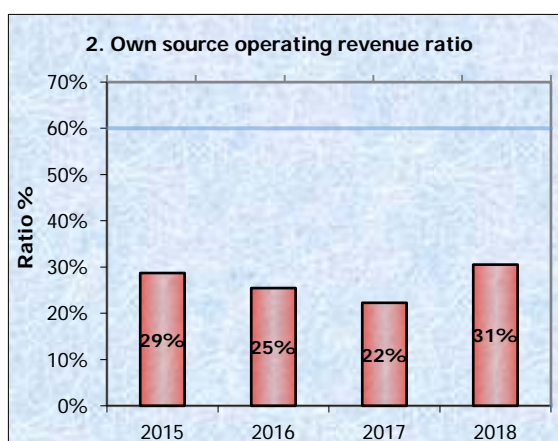
A position above or equal to break even is considered to be optimal. The minimum benchmark is negative 4% so this result is above benchmark.

Benchmark: — Minimum $\geq 0.00\%$

Source for benchmark: Code of Accounting Practice and Financial Reporting #26

Ratio achieves benchmark

Ratio is outside benchmark



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 2017/18 result

2017/18 ratio 30.53%

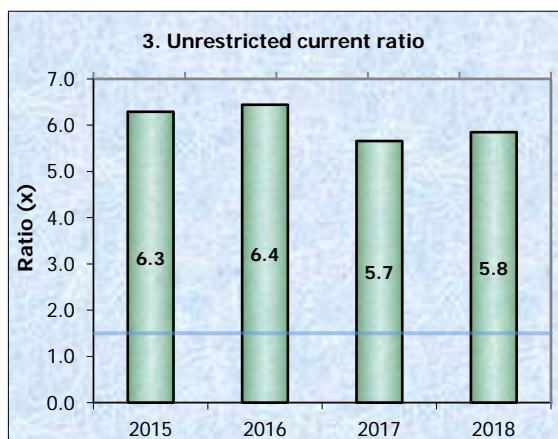
A benchmark of 60% has been established. The authority receives most of its revenue from grants and contributions.

Benchmark: — Minimum $\geq 60.00\%$

Source for benchmark: Code of Accounting Practice and Financial Reporting #26

Ratio achieves benchmark

Ratio is outside benchmark



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 2017/18 result

2017/18 ratio 5.85x

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

Benchmark: — Minimum ≥ 1.50

Source for benchmark: Code of Accounting Practice and Financial Reporting #26

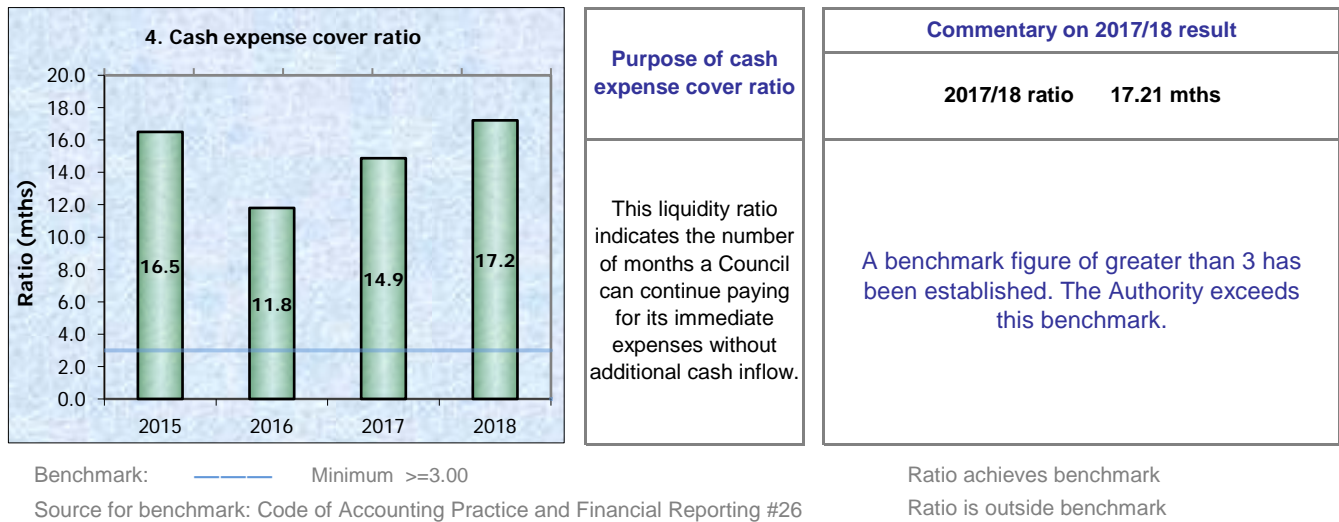
Ratio achieves benchmark

Ratio is outside benchmark

New England Weeds Authority

Notes to the Financial Statements for the year ended 30 June 2018

Note 17(b). Statement of performance measures – consolidated results (graphs)



New England Weeds Authority

Notes to the Financial Statements for the year ended 30 June 2018

Note 18. Council information and contact details

Principal place of business:

2/129 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

Email: newa@newa.nsw.gov.au

Officers

GENERAL MANAGER

Wayne Deer

RESPONSIBLE ACCOUNTING OFFICER

Wayne Deer

PUBLIC OFFICER

Wayne Deer

AUDITORS

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

Elected members

CHAIRPERSON

Mark Dusting

COUNCILLORS

Mark Dusting
John Galletly
Scott Kermode
Libby Martin
Andrew Murat

Other information

ABN: 35 514 070 354



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial report

New England Weeds Authority

To the Councillors of the New England Weeds Authority

Opinion

I have audited the accompanying financial report of the New England Weeds Authority (the Authority), which comprises the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2018, the Statement of Financial Position as at 30 June 2018, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by Councillors and Management.

In my opinion:

- the Authority's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial report:
 - has been presented, in all material respects, in accordance with the requirements of this Division
 - is consistent with the Authority's accounting records
 - presents fairly, in all material respects, the financial position of the Authority as at 30 June 2018, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial report have come to light during the audit.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Report' section of my report.

I am independent of the Authority in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Other Information

Other information comprises the information included in the Authority's annual report for the year ended 30 June 2018, other than the financial report and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the Special Schedules (the Schedules).

My opinion on the financial report does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Report

The Councillors are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Local Government Act 1993*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Councillors are responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting except where the Authority will be dissolved or amalgamated by an Act of Parliament, or otherwise cease operations.

Auditor's Responsibilities for the Audit of the Financial Report

My objectives are to:

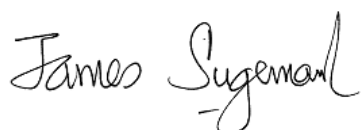
- obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial report.

A description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

My opinion does *not* provide assurance:

- that the Authority carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note 15 Material budget variations
- on the Special Schedules
- about the security and controls over the electronic publication of the audited financial report on any website where it may be presented
- about any other information which may have been hyperlinked to/from the financial report.

A handwritten signature in black ink, reading "James Sugumar". The signature is written in a cursive, flowing style.

James Sugumar
Director, Financial Audit Services

24 August 2018
SYDNEY

Cr M Dusting
Chairperson
New England Weeds Authority
PO Box 881
ARMIDALE NSW 2350

Contact: James Sugumar
Phone no: 02 9275 7288
Our ref: D1818383/1675

24 August 2018

Dear Councillor Dusting

**Report on the Conduct of the Audit
New England Weeds Authority
Audit for the year ended 30 June 2018**

I have audited the general purpose financial statements of the New England Weeds Authority (the Authority) for the year ended 30 June 2018 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on the Authority's general purpose financial statements.

This Report on the Conduct of the Audit (the Report) for the Authority for the year ended 30 June 2018 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the general purpose financial statements issued under section 417(2) of the Act.

SIGNIFICANT AUDIT ISSUES AND OBSERVATIONS

I did not identify any significant audit issues or observations during my audit of the Authority's financial statements.

INCOME STATEMENT

Operating result

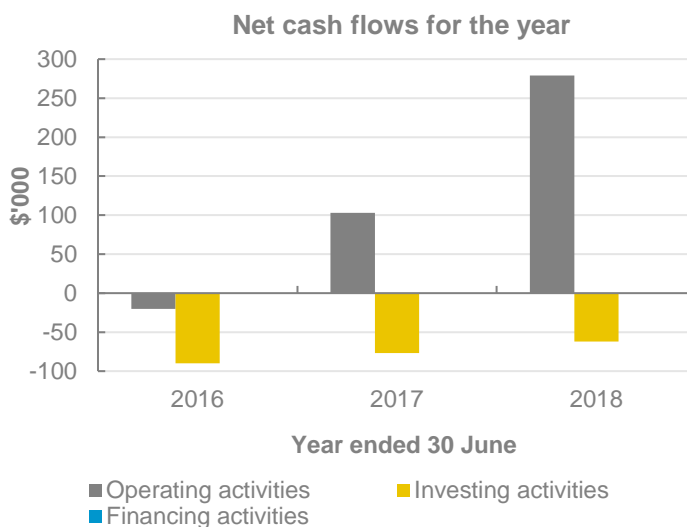
	2018	2017	Variance
	\$'000	\$'000	%
Grants and contributions revenue	974	991	↓ 1.7
Total revenue	1,434	1,313	↑ 9.2
Total expenses	1,257	1,240	↑ 1.4
Operating result for the year	177	73	↑ 142

Grants and contributions revenue decreased by \$17,000 due to reduction in the grant funding for the Weed Action Program. However, total revenue increased by \$121,000 largely due to larger user charges and fees (private works) earned during 2017–18.

The increase in operating result for the year was attributable to the growth in total revenue.

STATEMENT OF CASH FLOWS

- The Authority reported positive cash flows in the last two years.
- The rise in operating activities' cash flow was from increased user charges and fees.
- The Authority's continued acquisition of plant and equipment contributed to negative cash flows from investing activities for the past three years.



FINANCIAL POSITION

Cash and Investments

Cash and Investments	2018	2017	Commentary
	\$'000	\$'000	
External restrictions	807	713	• Increase in externally restricted cash balance represents grant funding received and not spent at 30 June 2018.
Internal restrictions	380	324	
Unrestricted	424	365	• Rise in internally restricted cash balance is in line with increases in employee entitlement and other provisions.
Total Cash and Investments	1,611	1,402	

PERFORMANCE RATIOS

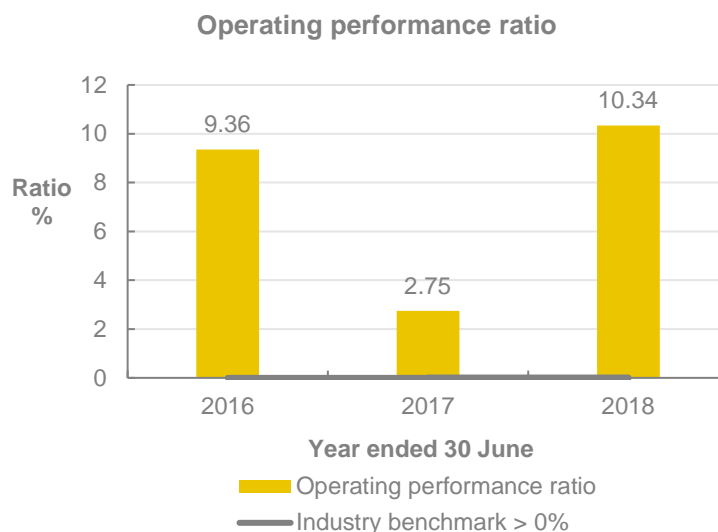
The definition of each ratio analysed below is included in Note 17 of the Council's audited general purpose financial statements.

Operating performance ratio

- The Authority continued to report a positive operating performance ratio and met the benchmark in 2018 and prior years.
- The increase in operating performance ratio from 2.75 per cent to 10.34 per cent was due to higher revenue from user charges and fees and projects.

The 'operating performance ratio' measures how well the Authority contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements).

The benchmark set by the Office of Local Government (OLG) is greater than zero per cent.

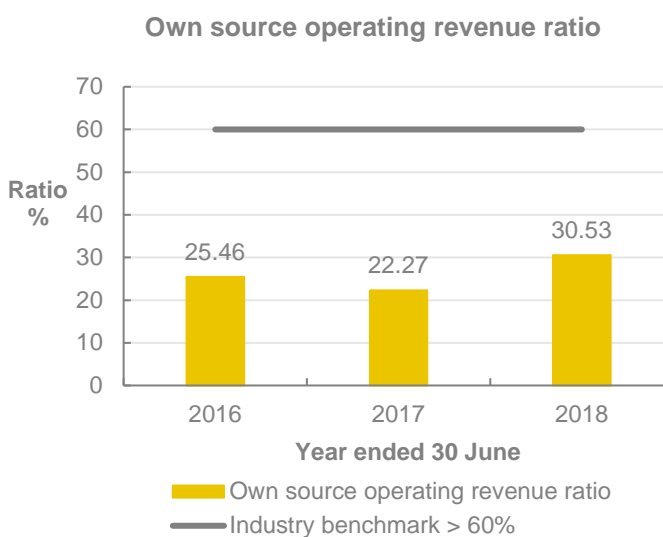


Own source operating revenue ratio

- As in prior years, the Authority did not meet the own source operating revenue ratio benchmark.
- Whilst the ratio increased to 30.5 per cent in 2018 in line with the growth in revenue, it was below the benchmark of 60 per cent.

The 'own source operating revenue ratio' measures the Authority's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions.

The benchmark set by OLG is greater than 60 per cent.

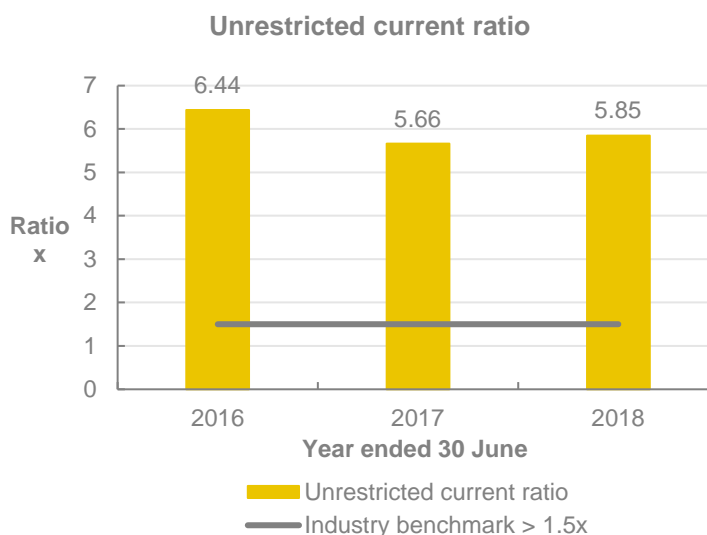


Unrestricted current ratio

- The Authority continued to meet and exceed the benchmark in 2018 and prior years.
- This ratio has been consistent in the past three years.

The 'unrestricted current ratio' is specific to local government and represents the Authority's ability to meet its short-term obligations as they fall due.

The benchmark set by OLG is greater than 1.5 times.

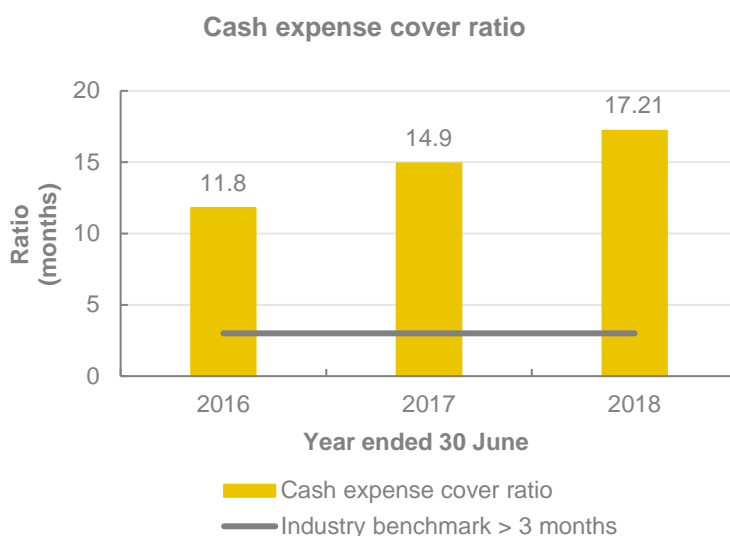


Cash expense cover ratio

- The Authority continued to meet and exceed the benchmark in 2018.
- The ratio has increased from 14.9 months to 17.2 months in 2018 due to a higher cash balance in 2018.

This liquidity ratio indicates the number of months the Authority can continue paying for its immediate expenses without additional cash inflow.

The benchmark set by OLG is greater than three months.



OTHER MATTERS

Legislative compliance

My audit procedures did not identify any instances of non-compliance with legislative requirements or a material deficiency in the Authority's accounting records or financial reports. The Authority's:

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

James Sugumar
Director, Financial Audit Services

cc: Mr Wayne Deer, General Manager
Mr Tim Hurst, Acting Chief Executive of the Office of Local Government
Mr Paul Cornall, Principal, Forsyths

New England Weeds Authority

SPECIAL SCHEDULES

for the year ended 30 June 2018

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



New England Weeds Authority

Special Schedules

for the year ended 30 June 2018

Contents

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Special Schedules ¹

Special Schedule 1	Net Cost of Services	2
Special Schedule 2	Permissible income for general rates	n/a
Special Schedule 2	Independent Auditors Report	n/a
Special Schedule 3	Water Supply Operations – incl. Income Statement	n/a
Special Schedule 4	Water Supply – Statement of Financial Position	n/a
Special Schedule 5	Sewerage Service Operations – incl. Income Statement	n/a
Special Schedule 6	Sewerage Service – Statement of Financial Position	n/a
Notes to Special Schedules 3 and 5		n/a
Special Schedule 7	Report on Infrastructure Assets	n/a

¹ Special Schedules are not audited (with the exception of Special Schedule 2).

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 2018

\$'000

Function or activity	Expenses from continuing operations	Income from continuing operations		Net cost of services
		Non-capital	Capital	
Governance	42	—	—	(42)
Administration	—	—	—	—
Public order and safety				
Fire service levy, fire protection, emergency services	—	—	—	—
Beach control	—	—	—	—
Enforcement of local government regulations	—	—	—	—
Animal control	—	—	—	—
Other	—	—	—	—
Total public order and safety	—	—	—	—
Health	—	—	—	—
Environment				
Noxious plants and insect/vermin control	1,215	1,400	—	185
Other environmental protection	—	—	—	—
Solid waste management	—	—	—	—
Street cleaning	—	—	—	—
Drainage	—	—	—	—
Stormwater management	—	—	—	—
Total environment	1,215	1,400	—	185
Community services and education				
Administration and education	—	—	—	—
Social protection (welfare)	—	—	—	—
Aged persons and disabled	—	—	—	—
Children's services	—	—	—	—
Total community services and education	—	—	—	—
Housing and community amenities				
Public cemeteries	—	—	—	—
Public conveniences	—	—	—	—
Street lighting	—	—	—	—
Town planning	—	—	—	—
Other community amenities	—	—	—	—
Total housing and community amenities	—	—	—	—
Water supplies	—	—	—	—
Sewerage services	—	—	—	—

New England Weeds Authority

Special Schedule 1 – Net Cost of Services (continued)
for the year ended 30 June 2018

\$'000

Function or activity	Expenses from continuing operations	Income from continuing operations		Net cost of services
		Non-capital	Capital	
Recreation and culture				
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	—	—	—	—
Total recreation and culture	—	—	—	—
Fuel and energy	—	—	—	—
Agriculture	—	—	—	—
Mining, manufacturing and construction				
Building control	—	—	—	—
Other mining, manufacturing and construction	—	—	—	—
Total mining, manufacturing and const.	—	—	—	—
Transport and communication				
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	—	—	—	—
Total transport and communication	—	—	—	—
Economic affairs				
Camping areas and caravan parks	—	—	—	—
Other economic affairs	—	—	—	—
Total economic affairs	—	—	—	—
Totals – functions	1,257	1,400	—	143
General purpose revenues ⁽¹⁾		34		34
Share of interests – joint ventures and associates using the equity method	—	—		—
NET OPERATING RESULT ⁽²⁾	1,257	1,434	—	177

(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