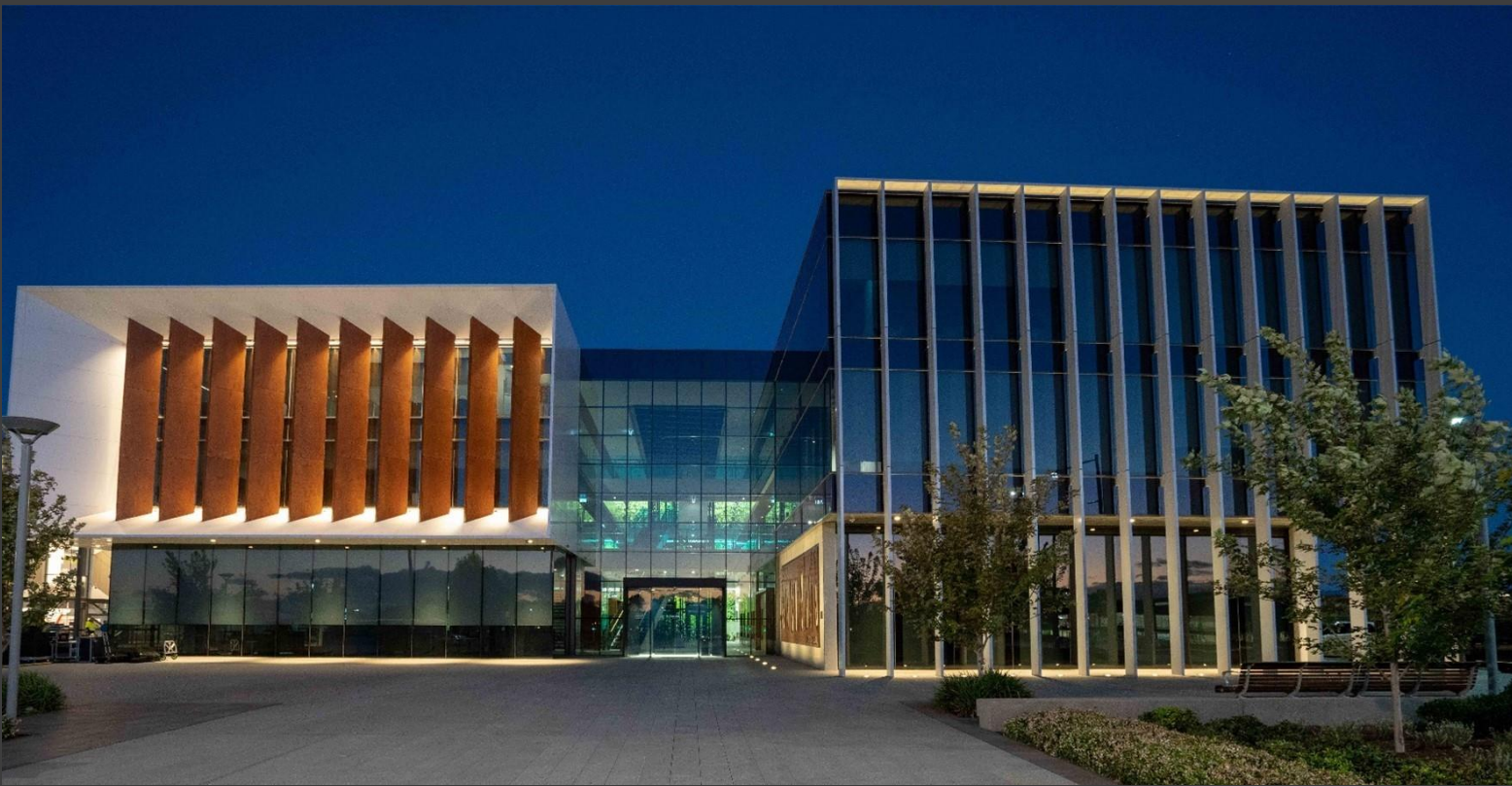


# Attachments

Ordinary Council Meeting

Camden Council  
Administration Centre  
70 Central Avenue  
Oran Park

12 December 2023



camden  
council

## ATTACHMENTS

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# GENERAL PURPOSE & SPECIAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023



camden  
council



# Camden Council

ANNUAL FINANCIAL STATEMENTS  
for the year ended 30 June 2023

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## Executive Summary – 2022/23 Annual Financial Statements

This summary provides an overview of Council's financial performance and position for year ending 30 June 2023. Also provided is a summary of Council's financial outlook, the challenges that come with being one of the fastest growing LGAs in Australia and the strategies that need to be employed to ensure Council's financial sustainability.

This summary should be read in conjunction with the General-Purpose Financial Statements, Special Purpose Financial Statements and Special Schedules prepared for the year ending 30 June 2023.

### Changes to Financial Accounting & Reporting Environment

There were no significant changes in relation to Council's financial reporting requirements, with only minor changes made to the Local Government Code of Accounting Practice and Financial Reporting (released in December 2022).

Council has considered the impact of new accounting standards adopted during the 2022/23 financial year. These newly adopted standards have not impacted Council's financial reports for this reporting period. Further information regarding accounting standards mandated during this period can be found in Note A1-1 of the General-Purpose Financial Statements.

### Financial Performance

The following table highlights Council's financial performance between the 2022/23 and 2021/22 financial years:

Income Statement ('000)	2022/23	2021/22 (Restated)
Total Income from Continuing Operations	\$261,628	\$294,505
Total Expenses from Continuing Operations	\$155,938	\$136,435
Operating Result from Continuing Operations	<b>\$105,690</b>	<b>\$158,070</b>
Capital Grants and Contributions	\$112,294	\$168,327
Net Operating Result before Capital Grants and Contributions	<b>(\$6,604)</b>	<b>(\$10,257)</b>

It is important to note that the net operating result (including capital grants and contributions) shown in the Income Statement is not the same as Council's budget or cash position.

The Income Statement is prepared in accordance Australian Accounting Standards and is required to be reported on an accruals basis, it considers non-cash disclosures (such as depreciation) and the timing of the receipt or payment of money.

The net operating surplus (including capital items) of \$105.7 million does not mean Council has additional funds of \$105.7 million to spend.

Similarly, the fact that Council's Income Statement has a reported deficit (before capital items) of \$6.6 million does not mean Council has exceeded its budget or that its liquidity position is poor.

Council continues to balance its cash budget position annually and its liquidity position is strong as demonstrated by the financial indicators in Note F6-1 of the General-Purpose Financial Statements.

### Operating Result (after capital items)

The 2022/23 operating result after accounting for capital income is a surplus of \$105.7 million (\$158.1 million 2021/22). This surplus is primarily due to non-cash contributions made by developers for infrastructure such as roads, drainage, and open space. The value of non-cash dedications for 2022/23 was \$64.9 million (\$82.8 million 2021/22).

Accounting standards require the dedication of infrastructure assets delivered by developers (non-cash) to be brought to account as capital income. With the level of growth occurring across the Camden LGA, this represents a significant amount and continues to distort the operating result surplus reported by Council.

### Operating Result (before capital items)

Council's net operating result before capital items is a deficit of \$6.6 million. This result excludes capital income of \$112.3 million.

The movement from last year's result (\$10.3 million) is primarily due to an increase in investment income of \$6.6 million due to improving market conditions and a greater pool of funds available for investment, an increase in other income by \$3.1 million due to an increment in investment properties following annual valuation and an increase in operating grants and contributions of \$2.7 million.

Other movements include an increase in rate income of \$5.4 million (growth and allowable rate peg) and an

increase in annual charges of \$1.5 million primarily due to additional domestic waste services income. There was a further increase in user fees and charges of \$2.7 million which primarily relates to community halls and the Mount Annan Leisure Centre returning to pre-pandemic utilisation levels.

There was a further increase in other revenues of \$1.2 million which is primarily a result of the sale of energy savings certificates for the conversion of street lighting to LED lights.

Council allowed for an additional 17 new positions to meet the demand for essential services and there was a mandatory award increase of 2.0% resulting in an increase in salaries and wages of \$3.3 million. There was a further increase in employee overheads such as superannuation, leave entitlements and workers compensation which led to an increase of \$3.7 million.

Materials and services increased by \$8.1 million. This increase is primarily driven through additional infrastructure maintenance and repairs due to the July 2022 floods, an increase in open space maintenance as a result of growth and the Mount Annan Leisure Centre returning to pre-pandemic utilisation levels.

Depreciation expense has increased by \$2.7 million, which reflects Council's growing asset base. Movements in interest on loans, other expenses, and the net loss on disposal of assets resulted in a marginal increase of \$1.7 million.

#### Statement of Financial Position

The net value of assets owned by our community is \$2.9 billion (\$2.5 billion in 2021/22). The majority of this equity relates to the ownership of land and infrastructure assets such as roads, stormwater drainage, footpaths, and bridges.

Council's increase in equity is predominately due to the revaluation of existing infrastructure and the dedication of infrastructure assets (non-cash) as part of continued urban development.

During the 2022/23 financial year, Council undertook a comprehensive revaluation of its transport infrastructure (increment \$44.1 million), stormwater drainage infrastructure (increment of \$54.4 million), land under roads, community land and crown land (increment \$118.6 million).

Council also applied fair value indexation of \$32.6 million (increment) across all land and infrastructure asset classes. The net increase in the asset base through revaluation was \$249.7 million.

Council's loan debt is \$46.6 million with an increase of \$5.5 million from 2021/22; primarily a result of a new loan for \$8.6 million to part fund the Community Support Package Stage 3 (\$5.1 million) and road renewal program (\$3.5 million) and principal repayments of \$3.1 million made during the 2022/23 financial year.

Council's debt service cover ratio has improved marginally from 3.42% to 3.50%, which remains above the industry benchmark of 2.0%. This ratio also demonstrates that Council continues to use loan borrowings prudently and that Council has a strong capacity for debt.

#### Prior Year Adjustments

Council has been required to disclose corrections to prior year financial statements due to a further review of its infrastructure assets and the required disclosures for biodiversity credits held for sale as inventory.

During the 2022/23 financial year, Council has continued to improve the quality and accuracy of its asset management data. This has included the identification of newly discovered assets and the deletion of assets which are no longer in Council's ownership. Council has also continued to refine its measurement of certain infrastructure and corrected unit rates used to determine fair value rates.

The net result of adjustments which are due to Council's improvements to its asset data is a \$37.0 million net increase in the balance of infrastructure, property plant and equipment (IPPE).

During the 2022/23 financial year, Council has also recognised biodiversity credits which were generated through a biobanking agreement entered into in 2019.

Council signed a Biobanking Agreement for 37.5 hectares of land located at Gundungurra Reserve, Elderslie in May 2019.

The Biobanking Agreement generates biodiversity credits which can be sold to parties that require credits to offset urban development or construction projects. Council did not account for these credits upon signing the agreement primarily due to the difficulty in valuing these credits with no established market.

The correction of this was a net increase in the balance of inventory and receivables by \$4.3 million.

The net result of all prior year adjustments is a net increase of \$41.3 million to the opening equity balance as at 1 July 2021 and a net increase in the operating

result restated for the period ending 30 June 2022 of \$2.8 million.

Prior year adjustments can be found in Note F4-1 of the General-Purpose Financial Statements.

Despite the further corrections which have been required this financial year to Council's asset valuations, Council continues to improve its asset management systems.

In addition to the comprehensive revaluations performed on a 3-year rolling cycle for each asset class, additional resources have been employed to support the Assets function in ensuring the quality and accuracy of asset data, including the peer-review of fair value measurement techniques.

While it is expected that historical discrepancies will continue to be found and corrected throughout this process, it is envisaged that the materiality (value) of these adjustments will continue to decrease over the coming years.

### Financial Health Indicators

Council utilises a range of industry agreed benchmarks (performance ratios) to measure its overall financial health.

The financial health indicators for the 2022/23 financial year can be found in Note F6-1 of the General-Purpose Financial Statements and the Special Schedule – Report on Infrastructure Assets.

This section of the financial statements provides an explanation of each indicator and any unique circumstances which need to be considered when assessing Council's financial performance.

In summary, the financial health indicators demonstrate that Council is in a sound financial position, with financial performance improving across a number of indicators, including a continued improvement in the operating performance ratio.

The unrestricted current ratio and cash expense ratio demonstrate Council's sound financial position. The unrestricted current ratio shows that for every \$1 of current liabilities, Council has \$2.81 in current assets to meet these obligations, while the cash expense cover ratio shows that Council can continue to meet its current obligations for a period of 26 months without additional revenue.

While the rates and annual charges outstanding ratio remains outside industry benchmark (benchmark less than 5%) at 6.64%, it is expected that the ratio will improve with the re-introduction of debt recovery procedures after a 2-year grace period during COVID.

Council continues to work with residents who are experiencing financial hardship either because of COVID-19 or cost of living pressures. Many of these residents have entered into payment arrangements, so the ratio is expected to improve over the next 12-18 months.

### Financial Sustainability Outlook

#### Population Growth (Urban Development)

Camden continues to be one of the fastest growing areas in the Country with approx. 120 new residents per week. This growth places substantial pressure on Council's finances and resources. The cost of planning for growth is an upfront cost that is required before additional rate income is realised through growth.

The recent introduction of a population growth factor into the rate peg will assist Council in meeting these challenges into the future, however the magnitude of infrastructure that Council is constructing or is dedicated by developers (and the associated depreciation) is significant and will continue to place pressure on Council's ability to meet industry benchmarks in the short-medium term.

The continued adoption of the rate peg (in full) is fundamental to Council's long term financial sustainability, as it will ensure that the organisation has the revenue base to continue to provide the breadth and quality of infrastructure/services our community has come to expect now and into the future.

#### The Impact of Depreciation and Financial Sustainability

As a growth Council, Council's operating performance is significantly impacted by depreciation.

Council is currently constructing or receiving dedicated assets that provides for a population in the future. The straight-line method of calculating depreciation expense does not consider growth or the current population, meaning the expense is representative of a higher capacity to pay or greater economies of scale.

There is also a timing issue to consider, Council must provide local infrastructure up-front, this cannot be deferred until the population (and additional rating revenue) arrives.

There is a delicate balance between what the current population is responsible for and those who are not yet part of our community. It is not a simple matter of increasing revenue through a Special Rate Variation to offset the expense or decreasing expenditure through service level reductions. Savings through



operational efficiencies are embedded into Council's procedures and operational reviews.

Council's strategy for managing these issues is a long-term position of maintaining strong liquidity, utilising long-term debt (inter-generational equity) and prudent asset management planning that monitors and addresses the condition of community assets aligned to long-term financial planning.

Council's immediate response to the cost of growth is through a natural increase in its economies of scale over time through the Rate Peg (in full), it remains the fairest and most equitable approach to financial sustainability in the context of a rapidly growing environment.

#### Long Term Financial Planning

Additional strategies that Council has adopted to ensure its long-term financial outlook remains sustainable include:

- **Balanced Budget**  
Council annually adopts and maintains a balanced cash budget and does not spend beyond its means.

- **Loans**  
Council has a strong capacity to borrow for capital projects (one-off) upon the appropriate financial assessment being completed.

Council also considers low-interest loan programs offered by the State Government. Council has entered into low interest loan arrangements in recent years which will result in over \$1 million in savings in loan interest repayments.

- **Long-Term Financial Plan (LTFP)**  
Council has a 10-year LTFP which is reviewed on a quarterly basis. The LTFP is critical to Council's planning and monitoring of its immediate and future financial sustainability.

It allows Council to make informed decisions about sustainable levels of debt and reserves (liquidity). It also forms part of a suite of resourcing plans that support Council's Integrated Planning and Reporting Package.

Through the LTFP, Council continues to monitor its financial performance and while Council's liquidity and debt position is strong, Council recognises that longer term, operating deficits are not sustainable and will ultimately reduce Council's ability to maintain or replace its asset base over time.

Council expects that this position will improve in the long-term, through increased income associated with

growth and continued prudent long-term financial management of expenditure budgets, that consider future maintenance and the asset renewal requirements of the Council.

Council's Long-Term Financial Plan (LTFP) considers future income received through this unprecedented level of growth, the rate peg (including population growth factor) or indicative Special Rate Variations (SRV) where endorsed by Council as part of adopting the LTFP.

Special Rate Variations are only considered following consultation with the community. There are currently no SRV's proposed in the LTFP.

Council recently adopted the revised 2023- 2033 Long Term Financial Plan adopted by Council on the 20 June 2023. A copy of this plan can be found on Council's website.

- **Asset Management Planning**  
Sound asset management and the correct allocation of resources are central to Council's sustainability. Council has a dedicated asset management section which continues to monitor Council's asset maintenance and renewal programs now and into the future.

Council's Infrastructure Backlog Ratio is 1.19% and remains better than the industry benchmark of not more than 2%. This ratio has increased marginally when compared to previous years, however this is reflective of recent natural disasters and is currently being addressed through programs such as the Regional and Local Road Repair Program (RLRRP).

- **Design and use of new Infrastructure Assets**  
Council continues to consider financial and environmental sustainability in the design, construction, and maintenance of facilities, including the economies of scale and cost savings achieved through shared/centralised facilities.

- **Cash Position and Cash Reserves**  
Council has established reserves for capital improvement, asset replacement and technology improvements.

Council's unrestricted current ratio is 2.81 which exceeds the industry benchmark of more than 1.50. Council's cash expense cover ratio is 26 months and is well above the industry benchmark of more than 3 months.

- **Community Infrastructure Renewal Program**  
Council endorsed the continuation of the Community Infrastructure Renewal Program as part of its 2023/24 Budget. This is four-year program with \$5 million

allocated towards the renewal of community buildings, playgrounds, open space, and sportsgrounds.

- **Building Partnerships**

Council continues to actively pursue both State and Federal funding opportunities to fund infrastructure and service requirements when made available. Examples include accessing the low interest loans under Local Infrastructure Renewal Schemes.

#### **Long-term Financial Risks**

Over the next 10-20 years Council will be required to coordinate and acquire significant amounts of land in Leppington and future precinct releases in the south-west growth area. This includes the delivery of supporting infrastructure.

While in-part these acquisitions will be funded through Section 7.11 Contributions Plans (developer contributions), the amount of funding required and timing for financing will need to be carefully managed in consultation with the NSW State Government, to ensure the plans and aspirations of a third City can be delivered on time.

#### **Conclusion**

Council continues to demonstrate a strong commitment to sound financial management.

The Annual Financial Statements for the reporting period ending 30 June 2023 continues to highlight the impact of population growth and urban development on Council's financial performance and position.

As a significant growth area, Camden will continue to find it challenging to meet all industry benchmarks in relation to financial performance, primarily until it reaches the economies of scale representative of a large metropolitan council.

Council's strong cash position and prudent budget management will ensure it continues to provide a high level of service and support to its community now and into the future.

#### **Chief Financial Officer** **October 2023**

# Camden Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2023

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## Camden Council

### General Purpose Financial Statements

for the year ended 30 June 2023

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#### Overview

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

70 Central Avenue  
Oran Park NSW 2570

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

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

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

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

## Camden Council

### General Purpose Financial Statements

for the year ended 30 June 2023

### Understanding Council's Financial Statements

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#### Introduction

Each year individual local governments are required to present audited financial statements to their council and community.

#### What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2023.

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

#### About the Councillor/Management Statement

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

#### About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

##### 1. The Income Statement

Summarises Council's financial performance for the year, listing all income and expenses. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

##### 2. The Statement of Comprehensive Income

Primarily records changes in the fair value of Council's Infrastructure, property, plant and equipment.

##### 3. The Statement of Financial Position

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

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

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

##### 5. The Statement of Cash Flows

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

#### About the Notes to the Financial Statements

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

#### About the Auditor's Reports

Council's financial statements are required to be audited by the NSW Audit Office.

In NSW the auditor provides 2 audit reports:

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

#### Who uses the Financial Statements?

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

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

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

## Camden Council

### General Purpose Financial Statements

for the year ended 30 June 2023

### Statement by Councillors and Management

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

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

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

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

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

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

Signed in accordance with a resolution of Council made on 10 October 2023.



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Ashleigh Cagney  
Mayor  
10 October 2023



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Therese Fedeli  
Deputy Mayor  
10 October 2023



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Andrew Carfield  
General Manager  
10 October 2023



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Paul Rofe  
Responsible Accounting Officer  
10 October 2023



Camden Council | Income Statement | for the year ended 30 June 2023

## Camden Council

## Income Statement

for the year ended 30 June 2023

Original unaudited budget 2023 \$ '000		Notes	Actual 2023 \$ '000	Restated Actual 2022 \$ '000
	<b>Income from continuing operations</b>			
92,531	Rates and annual charges	B2-1	91,590	84,687
19,680	User charges and fees	B2-2	17,990	15,332
1,218	Other revenues	B2-3	5,488	4,274
8,810	Grants and contributions provided for operating purposes	B2-4	15,836	13,158
164,309	Grants and contributions provided for capital purposes	B2-4	112,294	168,327
2,511	Interest and investment income	B2-5	8,688	2,083
2,645	Other income	B2-6	9,742	6,644
<u>291,704</u>	<b>Total income from continuing operations</b>		<u>261,628</u>	<u>294,505</u>
	<b>Expenses from continuing operations</b>			
59,626	Employee benefits and on-costs	B3-1	64,360	57,398
53,214	Materials and services	B3-2	52,191	44,068
1,358	Borrowing costs	B3-3	1,547	1,296
35,000	Depreciation, amortisation and impairment of non-financial assets	B3-4	32,923	30,179
2,810	Other expenses	B3-5	1,830	1,516
–	Net loss from the disposal of assets	B4-1	3,087	1,978
<u>152,008</u>	<b>Total expenses from continuing operations</b>		<u>155,938</u>	<u>136,435</u>
<u>139,696</u>	<b>Operating result from continuing operations</b>		<u>105,690</u>	<u>158,070</u>
<u>139,696</u>	<b>Net operating result for the year attributable to Council</b>		<u>105,690</u>	<u>158,070</u>
<u>(24,613)</u>	<b>Net operating result for the year before grants and contributions provided for capital purposes</b>		<u>(6,604)</u>	<u>(10,257)</u>

Camden Council | Statement of Comprehensive Income | for the year ended 30 June 2023

## Camden Council

## Statement of Comprehensive Income

for the year ended 30 June 2023

	Notes	Actual 2023 \$ '000	Restated Actual 2022 \$ '000
<b>Net operating result for the year – from Income Statement</b>		<b>105,690</b>	158,070
<b>Other comprehensive income:</b>			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	<b>249,697</b>	118,696
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>249,697</b>	118,696
<b>Total other comprehensive income for the year</b>		<b>249,697</b>	118,696
<b>Total comprehensive income for the year attributable to Council</b>		<b>355,387</b>	276,766

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

Camden Council | Statement of Financial Position | for the year ended 30 June 2023

## Camden Council

## Statement of Financial Position

as at 30 June 2023

		Actual 2023 \$ '000	Restated Actual 2022 \$ '000	Restated Actual 1 July 2021 \$ '000
	Notes			
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and cash equivalents	C1-1	26,017	13,316	15,767
Investments	C1-2	272,200	215,000	165,008
Receivables	C1-4	45,194	54,750	13,602
Inventories	C1-5	3,457	3,880	3,892
Other	C1-9	1,976	1,808	1,126
<b>Total current assets</b>		<b>348,844</b>	<b>288,754</b>	<b>199,395</b>
<b>Non-current assets</b>				
Investments	C1-2	731	30,821	29,301
Receivables	C1-4	4,298	3,630	4,877
Infrastructure, property, plant and equipment (IPPE)	C1-6	2,638,435	2,282,077	2,062,240
Investment property	C1-7	45,960	38,820	34,480
Intangible assets	C1-8	748	780	815
Right of use assets	C2-1	2,431	1,851	1,848
<b>Total non-current assets</b>		<b>2,692,603</b>	<b>2,357,979</b>	<b>2,133,561</b>
<b>Total assets</b>		<b>3,041,447</b>	<b>2,646,733</b>	<b>2,332,956</b>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Payables	C3-1	61,028	33,443	27,930
Contract liabilities	C3-2	57,369	38,926	12,244
Lease liabilities	C2-1	1,520	1,287	1,310
Borrowings	C3-3	3,390	3,071	2,346
Employee benefit provisions	C3-4	14,762	14,574	15,193
<b>Total current liabilities</b>		<b>138,069</b>	<b>91,301</b>	<b>59,023</b>
<b>Non-current liabilities</b>				
Payables	C3-1	11	12,863	12,919
Lease liabilities	C2-1	946	707	615
Borrowings	C3-3	43,160	37,999	33,270
Employee benefit provisions	C3-4	293	282	312
<b>Total non-current liabilities</b>		<b>44,410</b>	<b>51,851</b>	<b>47,116</b>
<b>Total liabilities</b>		<b>182,479</b>	<b>143,152</b>	<b>106,139</b>
<b>Net assets</b>		<b>2,858,968</b>	<b>2,503,581</b>	<b>2,226,817</b>
<b>EQUITY</b>				
Accumulated surplus		1,776,346	1,670,656	1,512,587
IPPE revaluation reserve	C4-1	1,082,622	832,925	714,230
<b>Council equity interest</b>		<b>2,858,968</b>	<b>2,503,581</b>	<b>2,226,817</b>
<b>Total equity</b>		<b>2,858,968</b>	<b>2,503,581</b>	<b>2,226,817</b>

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

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

## Camden Council

## Statement of Changes in Equity

for the year ended 30 June 2023

	Notes	2023			2022		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
		\$ '000	\$ '000	\$ '000	Restated \$ '000	Restated \$ '000	Restated \$ '000
Opening balance at 1 July		1,658,727	803,521	2,462,248	1,503,890	684,347	2,188,237
Correction of prior period errors	F4-1	11,929	29,404	41,333	8,696	29,882	38,578
<b>Restated opening balance</b>		<b>1,670,656</b>	<b>832,925</b>	<b>2,503,581</b>	<b>1,512,586</b>	<b>714,229</b>	<b>2,226,815</b>
Net operating result for the year		105,690	-	105,690	154,837	-	154,837
Correction of prior period errors	F4-1	-	-	-	3,233	-	3,233
<b>Net operating result for the period</b>		<b>105,690</b>	<b>-</b>	<b>105,690</b>	<b>158,070</b>	<b>-</b>	<b>158,070</b>
<b>Other comprehensive income</b>							
Correction of prior period errors	F4-1	-	-	-	-	(477)	(477)
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	-	249,697	249,697	-	119,173	119,173
<b>Other comprehensive income</b>		<b>-</b>	<b>249,697</b>	<b>249,697</b>	<b>-</b>	<b>118,696</b>	<b>118,696</b>
<b>Total comprehensive income</b>		<b>105,690</b>	<b>249,697</b>	<b>355,387</b>	<b>158,070</b>	<b>118,696</b>	<b>276,766</b>
<b>Closing balance at 30 June</b>		<b>1,776,346</b>	<b>1,082,622</b>	<b>2,858,968</b>	<b>1,670,656</b>	<b>832,925</b>	<b>2,503,581</b>

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

Camden Council | Statement of Cash Flows | for the year ended 30 June 2023

## Camden Council

## Statement of Cash Flows

for the year ended 30 June 2023

Original unaudited budget 2023 \$ '000		Notes	Actual 2023 \$ '000	Actual 2022 \$ '000
<b>Cash flows from operating activities</b>				
<i>Receipts:</i>				
92,531	Rates and annual charges		91,438	83,713
19,680	User charges and fees		19,588	15,451
2,511	Interest received		5,226	1,744
65,765	Grants and contributions		95,366	85,451
–	Bonds, deposits and retentions received		6,310	7,594
8,069	Other		16,964	17,382
<i>Payments:</i>				
(59,626)	Payments to employees		(64,135)	(57,929)
(53,214)	Payments for materials and services		(60,539)	(52,372)
(1,358)	Borrowing costs		(1,542)	(1,276)
–	Bonds, deposits and retentions refunded		(4,581)	(3,594)
(7,183)	Other		(2,350)	(2,206)
67,175	<b>Net cash flows from operating activities</b>	F1-1	<b>101,745</b>	93,958
<b>Cash flows from investing activities</b>				
<i>Receipts:</i>				
135,419	Sale of investments		215,000	181,000
326	Proceeds from sale of IPPE		189	382
–	Proceeds from sale of Biodiversity credits		728	–
<i>Payments:</i>				
(135,419)	Purchase of investments		(242,000)	(232,492)
(93,727)	Payments for IPPE		(66,047)	(48,581)
–	Purchase of intangible assets		(269)	(286)
(93,401)	<b>Net cash flows from investing activities</b>		<b>(92,399)</b>	(99,977)
<b>Cash flows from financing activities</b>				
<i>Receipts:</i>				
11,850	Proceeds from borrowings		8,550	7,800
<i>Payments:</i>				
(3,121)	Repayment of borrowings		(3,070)	(2,346)
–	Principal component of lease payments		(2,125)	(1,886)
8,729	<b>Net cash flows from financing activities</b>		<b>3,355</b>	3,568
(17,497)	<b>Net change in cash and cash equivalents</b>		<b>12,701</b>	(2,451)
8,398	Cash and cash equivalents at beginning of year		13,316	15,767
(9,099)	<b>Cash and cash equivalents at end of year</b>	C1-1	<b>26,017</b>	13,316
159,565	plus: Investments on hand at end of year <sup>1</sup>	C1-2	272,931	245,821
150,466	<b>Total cash, cash equivalents and investments</b>		<b>298,948</b>	259,137

(1) Refer to Note G4-2 for details regarding restatement of prior year.

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

## Camden Council

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## Camden Council

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Camden Council | Notes to the Financial Statements 30 June 2023

## Camden Council

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## A About Council and these financial statements

### A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 10 October 2023. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The principal accounting policies adopted in the preparation of these financial statements are set out below.

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

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

Council is a not for-profit entity.

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

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 and are clearly marked:

- Income statement
- Statement of cash flows
- Note B5-1 Material budget variations

#### **Historical cost convention**

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

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

- (i) estimated fair values of investment properties – refer Note C1-7
- (ii) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-6 and Note D2-1
- (iii) employee benefit provisions – refer Note C3-4

#### **Significant judgements in applying the Council's accounting policies**

(i) Council has made a significant judgement about the impairment of a number of its receivables – refer Note C1-4

(ii) Council has made a significant judgement about the determination of whether performance obligations are sufficiently specific and whether the contract is within the scope of AASB 15 Revenue from Contracts with Customers and / or AASB 1058 Income of Not-for-Profit Entities – refer to Notes B2-2 – B2-4.

(iii) Council has made a significant judgement about the determination of the lease term, discount rate (when not implicit in the lease) and whether an arrangement contains a lease – refer to Note C2-1.

continued on next page ...

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## A1-1 Basis of preparation (continued)

### Monies and other assets received by Council

#### The Consolidated Fund

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

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

#### The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993*, a separate and distinct Trust Fund is maintained to account for all money and property received by the council in trust which must be applied only for the purposes of, or in accordance with, the trusts relating to those monies.

Trust monies and property subject to Council's control have been included in these reports.

A separate statement of monies held in the Trust Fund is available for inspection at the council office by any person free of charge.

Council does not hold any monies or property that are not under control of the Council.

#### Macaria Gallery Ltd

Macaria Gallery Ltd is an independent company run by a board of seven directors which includes four Councillors, the General Manager and one representative each of the Tegel & Baker families. The company is the trustee of the Alan Baker Art Gallery Trust with the primary objective of collecting, promoting, preserving and exhibiting the arts. The company directs the activities of the Alan Baker Art Gallery, which occupies the historic Macaria building in Camden and displays the Alan Baker art collection.

Council is the sole member of the company.

#### Goods and Services Tax (GST)

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

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

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

#### Volunteer services

Council dependence on Volunteer workers is not significant and these services have not been recognised in the financial statements.

Volunteers are engaged in Council's services and programs who undertake such activities of their own free will and without monetary reward. The activities undertaken are of benefit to Camden Council and the local community and complement, but do not replace the services and programs provided by paid staff.

Volunteers will work no more than 18 hours each week except for one off event based activities.

Although volunteer opportunities are open to people of all ages, there are different insurance provisions, based on age, as well as other additional checks that may be required as a volunteer.

All children under 18 years of age must have parental care permission to participate in the activity. All activities must be low risk and be included in the volunteers management system or be insured through the participating organisation.

Council has categorised their volunteers into 4 groups:

1. Regular Volunteers
2. Casual Volunteers
3. Social Volunteers
4. Advisory Committee Volunteers

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## A1-1 Basis of preparation (continued)

### New accounting standards and interpretations issued but not yet effective

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

Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2022.

Council's assessment of these new standards and interpretations (where they have been deemed as having a material impact on Council's future financial performance, financial position and cash flows) are set out below:

#### **AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities**

This Standard modifies AASB 13 Fair Value Measurement for application by not-for-profit public sector entities such as Council.

It includes authoritative implementation guidance when fair valuing non-financial assets, not held primarily for their ability to generate cash inflows and also provides guidance and clarification when valuing assets that are restricted (in their use) at Council.

This includes guidance and clarification regarding the determination of an assets highest and best use, the development and use of internal assumptions for unobservable inputs and allows for greater use of internal judgements when applying the cost approach in the measurement and determination of fair values.

**Although Council is yet to fully determine the impact of this standard, the changes will be evaluated in the future assessment of all property and infrastructure assets measured at fair value.**

The standard applies prospectively to annual periods beginning on or after 1 January 2024, with earlier application permitted.

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

This Standard amends a number of standards as follows:

- AASB 7 to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements;
- AASB 101 to require entities to disclose their material accounting policy information rather than their significant accounting policies;
- AASB 108 to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates;
- AASB 134 to identify material accounting policy information as a component of a complete set of financial statements; and
- AASB Practice Statement 2 to provide guidance on how to apply the concept of materiality to accounting policy disclosures.

*AASB 101 Presentation of Financial Statements* requires the disclosure of material accounting policy information rather than significant accounting policies.

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

Accounting policy information is likely to be considered material if that information relates to material transactions, other events or conditions and:

- the entity has changed accounting policy during the reporting period and this change resulted in a material change to the information in the financial statements.
- the entity (or OLG) chose the accounting policy from one or more options permitted by Australian Accounting Standards.
- the accounting policy was developed in accordance with AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* in the absence of an Australian Accounting Standard that specifically applies.
- the accounting policy relates to an area for which an entity is required to make significant judgements or assumptions in applying an accounting policy, and the entity discloses those judgements or assumptions in the financial statements

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## A1-1 Basis of preparation (continued)

- the accounting required for them is complex and users of the entity's financial statements would otherwise not understand those material transactions, other events or conditions.

Further AASB 101 notes that '*Accounting policy information that relates to immaterial transactions, other events or conditions is immaterial and need not be disclosed.*'

**The standard may have significant impact on Council as it requires Council to consider the materiality of the accounting policy information to be included in the financial statements.**

This standard has an effective date for the 30 June 2024 reporting period.

### **New accounting standards adopted during the year**

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

- AASB 2022-3 *Amendments to Australian Accounting Standards – Illustrative Examples for Not-for-Profit Entities accompanying AASB 15*
- AASB 2020-3 *Amendments to Australian Accounting Standards – Annual Improvements 2018 – 2020 and Other Amendments*

**These newly adopted standards did not have any impact on Council's reported financial position, financial performance and/or associated financial statement disclosures.**

**B Financial Performance****B1 Functions or activities****B1-1 Functions or activities – income, expenses and assets**

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

	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2023	2022 Restated	2023	2022 Restated	2023	2022 Restated	2023	2022 Restated	2023	2022 Restated
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
<b>Functions or activities</b>										
Managing Camden's Growth	76,606	108,826	11,541	11,814	65,065	97,012	1,106	38,517	179,170	157,874
Urban and Natural Environments	26,527	24,256	13,061	10,119	13,466	14,137	2,420	563	9,572	3,994
Prosperous Economy	1,931	729	6,876	7,909	(4,945)	(7,180)	198	300	47,174	40,753
Sustainable Transport	79,022	86,013	22,024	19,089	56,998	66,924	74,518	85,915	1,990,037	1,725,287
Enriched and Connected Community	14,990	14,422	21,498	19,157	(6,508)	(4,735)	4,384	5,448	78,659	64,612
Stong Local Leadership (Governance)	62,552	60,259	80,938	68,347	(18,386)	(8,088)	45,504	50,742	736,835	654,213
<b>Total functions and activities</b>	<b>261,628</b>	<b>294,505</b>	<b>155,938</b>	<b>136,435</b>	<b>105,690</b>	<b>158,070</b>	<b>128,130</b>	<b>181,485</b>	<b>3,041,447</b>	<b>2,646,733</b>

## B1-2 Components of functions or activities

---

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

### Managing Camden's Growth

**Managing growth determined under the State Government's Metropolitan Strategy while retaining Camden's rural setting, country town feel and the lifestyle of the community.**

Resources relating to the delivery of this strategic outcome include: Development Control, Heritage Protection and Urban and Rural Planning.

### Urban and Natural Environments

**A Camden in which its unique natural systems have been protected and enhanced and are enjoyed and valued by the community.**

Resources relating to the delivery of this strategic outcome include: Regulating the Use of Public Areas, Public Health, Protecting Natural Environment, Parks and Playgrounds, Environmental Activities, Enforcement of Legislation and Policies and Appearance of Public Areas.

### Prosperous Economy

**A Camden which is characterised by vibrant town and commercial centres, thriving local businesses, stable and diverse employment opportunities, skilled local residents and a thriving tourist/visitor market.**

Resources relating to the delivery of this strategic outcome include: Economic Development, Tourism and The Management of Significant Places.

### Sustainable Transport

**A Camden that provides an affordable, convenient and integrated public transport system for equitable access to services, facilities and places for all members of the community.**

Resources relating to the delivery of this strategic outcome include: Transport Options, Road Safety, Local Traffic Management, Construction and Maintenance of Local Roads, Footpath and Kerbing.

### Enriched and Connected Community

**A Camden which has achieved a broad range of opportunities for a prosperous and complete lifestyle.**

Resources relating to the delivery of this strategic outcome include: Recreational Services and Facilities, Community and Cultural Development & Planning, Community Support Facilities and Services, Community Safety, Community Events and Library Services.

### Strong Local Leadership (Governance)

**A Camden which has strong leadership who are responsible to the community and who are working together to achieve the community's vision for the future.**

Resources relating to the delivery of this strategic outcome include: Strong Local Democracy, Stewardship of Community Resources, Community Engagement, Community Information, Management of Emergency Events, and Support Services.

Camden Council | Notes to the Financial Statements 30 June 2023

**B2 Sources of income****B2-1 Rates and annual charges**

	Timing	2023 Actual \$ '000	2022 Actual \$ '000
<b>Ordinary rates</b>			
Residential	1058 (1)	59,444	54,942
Farmland	1058 (1)	886	851
Business	1058 (1)	11,413	10,403
Less: pensioner rebates (mandatory)	1058 (1)	(665)	(656)
Less: pensioner rebates (Council policy)	1058 (1)	(164)	–
<b>Rates levied to ratepayers</b>		<b>70,914</b>	<b>65,540</b>
Pensioner rate subsidies received	1058 (1)	366	362
<b>Total ordinary rates</b>		<b>71,280</b>	<b>65,902</b>
<b>Annual charges (pursuant to s496, 496A, 496B, 501 &amp; 611)</b>			
Domestic waste management services	1058 (1)	19,295	17,846
Section 611 charges	1058 (1)	87	61
Stormwater management levy	1058 (1)	1,007	967
Less: pensioner rebates (mandatory)	1058 (1)	(211)	(202)
Less: pensioner rebates (Council policy)	1058 (1)	(77)	(78)
<b>Annual charges levied</b>		<b>20,101</b>	<b>18,594</b>
Pensioner annual charges subsidies received:			
– Domestic waste management	1058 (1)	209	191
<b>Total annual charges</b>		<b>20,310</b>	<b>18,785</b>
<b>Total rates and annual charges</b>		<b>91,590</b>	<b>84,687</b>

The AASB notation (above) identifies the revenue recognition pattern for material items of Council revenue:

- 15(1) income recognised under AASB15 “at a point in time”
- 15(2) income recognised under AASB15 “over time”
- 1058 (1) income recognised under AASB1058 “at a point in time”
- 1058 (2) income recognised under AASB1058 “over time”

Council has used 2019 year valuations provided by the NSW Valuer General in calculating its rates.

**Accounting policy**

Rates and annual charges are recognised as revenue when Council obtains control over the assets comprising these receipts which is the beginning of the rating period to which they relate.

Prepaid rates are recognised as a financial liability until the beginning of the rating period.

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area.

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

Camden Council | Notes to the Financial Statements 30 June 2023

**B2-2 User charges and fees**

	Timing	2023 Actual \$ '000	2022 Actual \$ '000
<b>Specific user charges (per s502 - specific 'actual use' charges)</b>			
Domestic waste management services (additional services)	15 (1)	21	22
On site sewerage inspection	15 (1)	19	34
Commercial waste management	15 (1)	770	716
On site sewerage annual charges	15 (1)	202	196
<b>Total specific user charges</b>		<b>1,012</b>	<b>968</b>
<b>Other user charges and fees</b>			
<b>(i) Fees and charges – statutory and regulatory functions (per s608)</b>			
Building services – other	15 (1)	2,916	3,593
Restoration works	15 (1)	754	553
Section 10.7 certificates (EP&A Act)	15 (1)	406	491
Section 603 certificates	15 (1)	221	274
Town planning	15 (1)	2,848	3,220
Other	15 (1)	735	5
<b>Total fees and charges – statutory/regulatory</b>		<b>7,880</b>	<b>8,136</b>
<b>(ii) Fees and charges – other (incl. general user charges (per s608))</b>			
Cemeteries	15 (1)	484	524
Child care	15 (1)	447	430
Parks and leisure centres	15 (2)	6,566	4,132
Public halls	15 (1)	1,350	877
Other	1058 (1)	251	265
<b>Total fees and charges – other</b>		<b>9,098</b>	<b>6,228</b>
<b>Total other user charges and fees</b>		<b>16,978</b>	<b>14,364</b>
<b>Total user charges and fees</b>		<b>17,990</b>	<b>15,332</b>
<b>Timing of revenue recognition for user charges and fees</b>			
15(1) income recognised under AASB15 “at a point in time”		11,173	10,935
15(2) income recognised under AASB15 “over time”		6,566	4,132
1058 (1) income recognised under AASB1058 “at a point in time”		251	265
<b>Total user charges and fees</b>		<b>17,990</b>	<b>15,332</b>

**Accounting policy**

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

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

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

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



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**B2-3 Other revenues**

	Timing	2023 Actual \$ '000	2022 Actual \$ '000
Fines	1058 (1)	58	32
Fines – parking	1058 (1)	122	41
Legal fees recovery – rates and charges (extra charges)	1058 (1)	291	–
Legal fees recovery – other	1058 (1)	42	198
Commissions and agency fees	15 (1)	120	126
Diesel rebate	15 (1)	77	71
Insurance claims recoveries <sup>1</sup>	1058 (1)	1,674	1,671
Sales – general	15 (1)	31	11
Employee relations	1058 (1)	122	148
Rental income – council properties	15 (1)	46	–
Risk mgmt. performance incentive rebates	1058 (1)	130	130
Contributions to long service leave – other councils	15 (1)	367	473
Energy savings certificates	15 (1)	1,056	–
Container Deposit Scheme	15 (1)	575	892
Other	1058 (1)	777	481
<b>Total other revenue</b>		<b>5,488</b>	<b>4,274</b>
<b>Timing of revenue recognition for other revenue</b>			
15(1) income recognised under AASB15 “at a point in time”		2,272	681
1058 (1) income recognised under AASB1058 “at a point in time”		3,216	3,593
<b>Total other revenue</b>		<b>5,488</b>	<b>4,274</b>

**Accounting policy for other revenue**

Where the revenue is earned for the provision of specified goods / services under an enforceable contract, revenue is recognised when or as the obligations are satisfied.

Statutory fees and fines are recognised as revenue when the service has been provided, the payment is received or when the penalty has been applied, whichever occurs first.

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

(1) in 2022/2023 Council has recovered Insurance claims of \$810k for flood damage, \$382k pertaining to a safe work matter at the Bicentennial Equestrian Park (BEP) in 2018 and \$482k relates to other insurance claims.

Camden Council | Notes to the Financial Statements 30 June 2023

## B2-4 Grants and contributions

		Operating 2023	Operating 2022	Capital 2023	Capital 2022
	Timing	Actual \$ '000	Actual \$ '000	Actual \$ '000	Restated Actual \$ '000
<b>General purpose grants and non-developer contributions (untied)</b>					
<b>General purpose (untied)</b>					
<b>Current year allocation</b>					
Financial assistance – general component	1058 (1)	707	1,264	–	–
Financial assistance – local roads component	1058 (1)	558	900	–	–
<b>Payment in advance - future year allocation</b>					
Financial assistance – general component	1058 (1)	2,829	1,941	–	–
Financial assistance – local roads component	1058 (1)	2,086	1,389	–	–
<b>Amount recognised as income during current year</b>					
		<b>6,180</b>	<b>5,494</b>	<b>–</b>	<b>–</b>
<b>Special purpose grants and non-developer contributions (tied)</b>					
<b>Cash contributions</b>					
Better waste and recycling fund	1058 (1)	–	125	–	–
Bushfire and emergency services	1058 (1)	175	548	–	–
Community centres	1058 (2)	–	–	739	1,181
Community services	15 (2)	158	111	–	–
Economic development	15 (1)	–	8	–	–
Employment and training programs	1058 (1)	171	267	–	–
Floodplain management	15 (2)	43	–	–	–
Library – per capita	1058 (1)	326	286	–	–
Local Infrastructure Renewal Scheme subsidy	1058 (1)	35	49	–	–
Library – special projects	1058 (1)	56	45	–	11
Noxious weeds	15 (2)	43	60	–	–
Planning Studies	15 (2)	122	420	–	–
Recreation and culture	1058 (2)	706	253	2,737	7,301
Storm/flood damage	1058 (1)	1,692	1,000	2,041	–
Street lighting	1058 (1)	136	134	–	–
Transport (other roads and bridges funding)	1058 (2)	3,177	1,328	11,226	4,186
Transport (roads to recovery)	1058 (1)	–	863	793	–
Other specific grants	1058 (1)	109	119	235	–
<b>Previously contributions:</b>					
Other councils – joint works/services	1058 (1)	62	41	–	–
Paving	1058 (1)	17	16	–	–
Recreation and culture	1058 (1)	–	–	663	42
Transport for NSW contributions (regional roads, block grant)	1058 (1)	153	150	470	167
Other contributions	1058 (1)	267	77	–	–
<b>Total special purpose grants and non-developer contributions – cash</b>					
		<b>7,448</b>	<b>5,900</b>	<b>18,904</b>	<b>12,888</b>

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**B2-4 Grants and contributions (continued)**

		<b>Operating 2023</b>	Operating 2022	<b>Capital 2023</b>	Capital 2022
	Timing	<b>Actual \$ '000</b>	Actual \$ '000	<b>Actual \$ '000</b>	Restated Actual \$ '000
<b>Non-cash contributions</b>					
Bushfire services	1058 (1)	-	-	<b>494</b>	296
Dedicated land under roads	1058 (1)	-	-	<b>1,168</b>	2,325
Dedicated drainage	1058 (1)	-	-	<b>13,284</b>	23,684
Dedicated open space assets	1058 (1)	-	-	<b>168</b>	115
Dedicated Roads	1058 (1)	-	-	<b>17,608</b>	34,178
Dedications - RMS	1058 (1)	-	-	<b>15,134</b>	222
Other	1058 (1)	-	-	<b>575</b>	-
<b>Total other contributions – non-cash</b>		<b>-</b>	<b>-</b>	<b>48,431</b>	<b>60,820</b>
<b>Total special purpose grants and non-developer contributions (tied)</b>		<b>7,448</b>	<b>5,900</b>	<b>67,335</b>	<b>73,708</b>
<b>Total grants and non-developer contributions</b>		<b>13,628</b>	<b>11,394</b>	<b>67,335</b>	<b>73,708</b>
<b>Comprising:</b>					
- Commonwealth funding		<b>6,181</b>	6,357	<b>3,015</b>	5,527
- State funding		<b>7,104</b>	4,892	<b>15,226</b>	7,319
- Other funding		<b>343</b>	145	<b>49,094</b>	60,862
		<b>13,628</b>	<b>11,394</b>	<b>67,335</b>	<b>73,708</b>

The AASB notation (above) identifies the revenue recognition pattern for material items of Council revenue:

15(1) income recognised under AASB15 "at a point in time"

15(2) income recognised under AASB15 "over time"

1058 (1) income recognised under AASB1058 "at a point in time"

1058 (2) income recognised under AASB1058 "over time"

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## B2-4 Grants and contributions (continued)

## Developer contributions

	Notes	Timing	Operating 2023 Actual \$ '000	Operating 2022 Actual \$ '000	Capital 2023 Actual \$ '000	Capital 2022 Restated Actual \$ '000
<b>Developer contributions: (s7.4 &amp; s7.11 - EP&amp;A Act):</b>						
<b>Cash contributions</b>						
S 7.11 – contributions towards amenities/services						
		1058 (1)	70	36	–	–
		1058 (1)	2,131	1,696	5	–
		1058 (1)	–	–	11,502	60,375
		1058 (1)	7	32	27	53
		1058 (1)	–	–	7,438	4,618
		1058 (1)	–	–	7,271	3,634
		1058 (1)	–	–	2,199	3,931
			<b>2,208</b>	<b>1,764</b>	<b>28,442</b>	<b>72,611</b>
<b>Non-cash contributions</b>						
		1058 (1)	–	–	3,586	2,086
		1058 (1)	–	–	2,640	4,291
		1058 (1)	–	–	5,422	4,156
		1058 (1)	–	–	–	3,973
		1058 (1)	–	–	2,452	7,237
		1058 (1)	–	–	867	–
		1058 (1)	–	–	950	–
		1058 (1)	–	–	600	265
			<b>–</b>	<b>–</b>	<b>16,517</b>	<b>22,008</b>
			<b>2,208</b>	<b>1,764</b>	<b>44,959</b>	<b>94,619</b>
			<b>2,208</b>	<b>1,764</b>	<b>44,959</b>	<b>94,619</b>
			<b>15,836</b>	<b>13,158</b>	<b>112,294</b>	<b>168,327</b>
<b>Timing of revenue recognition for grants and contributions</b>						
			–	8	–	–
			366	581	–	–
			11,587	10,988	97,592	155,659
			3,883	1,581	14,702	12,668
			<b>15,836</b>	<b>13,158</b>	<b>112,294</b>	<b>168,327</b>

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**B2-4 Grants and contributions (continued)****Unspent grants and contributions**

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

	<b>Operating 2023 Actual \$ '000</b>	Operating 2022 Actual \$ '000	<b>Capital 2023 Actual \$ '000</b>	Capital 2022 Actual \$ '000
<b>Unspent grants and contributions</b>				
Unspent funds at 1 July	3,134	959	38,657	14,150
<b>Add:</b> Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	2,765	1,386	3,815	978
<b>Add:</b> Funds received and not recognised as revenue in the current year	778	1,376	22,332	28,677
<b>Less:</b> Funds recognised as revenue in previous years that have been spent during the reporting year	(356)	(43)	(1,608)	(2,106)
<b>Less:</b> Funds received in prior year but revenue recognised and funds spent in current year	(972)	(544)	(4,508)	(3,042)
<b>Unspent funds at 30 June</b>	<b>5,349</b>	<b>3,134</b>	<b>58,688</b>	<b>38,657</b>

**Unexpended and held as externally restricted assets (operating grants)**

\$5.349 million of operating grants were not expended as of 30 June 2023 being mainly the Regional and Local Roads Repair Program and the Disaster Recovery Flood Funding received in FY 2022/23 plus some smaller operating grants for example Greener our City Grants and Culture Up Late Western Sydney Program. These amounts represent a timing issue between receiving the grant and actual expenditure incurred.

**Unexpended and held as externally restricted assets (capital grants)**

\$58.688 million of capital grants were not expended as of 30 June 2023, these include the Accelerated Infrastructure Fund for Byron Road and Scalabrini East Design and Construction Works, Heath Road (Camden Valley Way to Dickson Road), Dickson Road and Town Centre Entry Road, Woolgen Park Road Upgrade, the Regional and Local Roads Repair Program, the Nepean River Pathway Extension, Byron Road Upgrade Design, the Design of Springfield Road, Catherine Field and Dickson Road, Leppington funding received in FY 2022/23. These amounts represent a timing issue between receiving the grant and actual expenditure incurred.

**Developer contributions**

Unspent funds at 1 July	–	–	193,610	133,441
<b>Add:</b> contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	–	–	31,299	71,501
<b>Less:</b> contributions recognised as revenue in previous years that have been spent during the reporting year	–	–	(31,446)	(11,332)
<b>Unspent contributions at 30 June</b>	<b>–</b>	<b>–</b>	<b>193,463</b>	<b>193,610</b>

**Unexpended and held as externally restricted assets (developer contributions)**

This section includes the section 7.11 funds received towards the provision, extension or augmentation of local infrastructure only where development is likely to require the provision of or increase the demand for local infrastructure in new release areas; and the recoupment of the cost of providing existing local infrastructure. Refer to note G5 Developer Contributions for further details.

## B2-4 Grants and contributions (continued)

### Accounting policy

#### Grant income under AASB 15

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligations is satisfied.

The performance obligations are varied based on the agreement but include the provision of concept design, strategic business case, detailed design and final business case and delivery of events. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

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

#### Grant income Under AASB 1058

Assets arising from grants in the scope of AASB 1058 is recognised at the asset's fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received unless they are capital grants.

#### Capital grants

Capital grants received to enable Council to acquire or construct an item of infrastructure, property, plant and equipment to identified specifications which will be under Council's control and which is enforceable are recognised as revenue as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin.

For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the Council.

#### Developer Contributions

Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of sections 7.4 and 7.11 of the *Environmental Planning and Assessment Act 1979*.

While Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon receipt by Council, due to the possibility that individual development consents may not be acted upon by the applicant and, accordingly, would not be payable to Council.

Developer contributions may only be expended for the purposes for which the contributions were required, but the Council may apply contributions according to the priorities established in work schedules for the contribution plan.



Camden Council | Notes to the Financial Statements 30 June 2023

**B2-5 Interest and investment income**

	<b>2023</b>	2022
	<b>Actual</b>	Actual
	<b>\$ '000</b>	\$ '000
<b>Interest on financial assets measured at amortised cost</b>		
– Overdue rates and annual charges (incl. special purpose rates)	<b>359</b>	297
– Restricted funds	<b>5,316</b>	1,210
– General fund	<b>3,013</b>	576
<b>Total interest and investment income (losses)</b>	<b>8,688</b>	<b>2,083</b>
<b>Interest and investment income is attributable to:</b>		
<b>Unrestricted investments/financial assets:</b>		
General Council cash and investments	<b>3,372</b>	873
<b>Restricted investments/funds – external:</b>		
Development contributions		
– Section 7.11	<b>2,878</b>	688
– Other Developer Contributions	<b>2,082</b>	433
Domestic waste management operations	<b>356</b>	89
<b>Total interest and investment income</b>	<b>8,688</b>	<b>2,083</b>

**Accounting policy**

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

Camden Council | Notes to the Financial Statements 30 June 2023

**B2-6 Other income**

	Notes	2023 Actual \$ '000	2022 Actual \$ '000
<b>Reversal of impairment losses on receivables</b>			
Other		73	–
<b>Total reversal of impairment losses on receivables</b>	C1-4	<b>73</b>	<b>–</b>
<b>Fair value increment on investment properties</b>			
Fair value increment on investment properties		7,140	4,340
<b>Total fair value increment on investment properties</b>	C1-7	<b>7,140</b>	<b>4,340</b>
<b>Rental income</b>			
<b>Investment properties</b>			
Lease income (excluding variable lease payments not dependent on an index or rate)		1,135	1,132
<b>Total Investment properties</b>		<b>1,135</b>	<b>1,132</b>
<b>Other lease income</b>			
Leaseback fees - council vehicles		1,284	1,152
<b>Total other lease income</b>		<b>1,284</b>	<b>1,152</b>
<b>Total rental income</b>	C2-2	<b>2,419</b>	<b>2,284</b>
<b>Fair value increment on investments</b>			
– Movements in investments at fair value through profit and loss (CivicRisk)		110	20
<b>Total Fair value increment on investments</b>		<b>110</b>	<b>20</b>
<b>Total other income</b>		<b>9,742</b>	<b>6,644</b>

Camden Council | Notes to the Financial Statements 30 June 2023

**B3 Costs of providing services****B3-1 Employee benefits and on-costs**

	<b>2023</b>	2022
	<b>Actual</b>	Actual
	<b>\$ '000</b>	\$ '000
Salaries and wages	<b>49,555</b>	46,265
Travel expenses	<b>3,177</b>	2,725
Employee leave entitlements (ELE)	<b>6,007</b>	4,382
Superannuation	<b>5,573</b>	4,780
Workers' compensation insurance	<b>2,042</b>	1,369
Fringe benefit tax (FBT)	<b>429</b>	407
Training costs (other than salaries and wages)	<b>562</b>	361
Protective clothing	<b>47</b>	40
Other	<b>367</b>	170
<b>Total employee costs</b>	<b>67,759</b>	<b>60,499</b>
Less: capitalised costs	<b>(3,399)</b>	(3,101)
<b>Total employee costs expended</b>	<b>64,360</b>	<b>57,398</b>

**Accounting policy**

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

*Retirement benefit obligations*

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

*Superannuation plans*

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

Council participates in a defined benefit plan under the Local Government Superannuation Scheme, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note D3-1 for more information.

Camden Council | Notes to the Financial Statements 30 June 2023

**B3-2 Materials and services**

	Notes	2023 Actual \$ '000	2022 Actual \$ '000
Advertising		61	78
Advertising – recruitment related		97	63
Agency agreements		1,199	1,383
Audit Fees	E2-1	260	271
Bank charges		220	167
Building maintenance		1,747	1,281
Community support programs		1,443	1,257
Companion animal control		190	105
Contractor costs		1,676	1,323
Councillor and Mayoral fees and associated expenses	E1-2	326	277
Electricity and heating		904	653
Emergency services		60	42
Information technology		2,751	2,179
Infrastructure maintenance and repairs		4,636	3,470
Insurance		1,823	1,330
Leisure centre and pools		6,085	4,057
Noxious weeds control		50	63
Parks and garden maintenance		5,427	4,163
Postage		209	252
Printing and stationery		395	198
Raw materials and consumables		5,651	5,923
Sec 7.11 administration – operating expenses		112	24
Street lighting		2,436	2,510
Subscriptions and publications		428	329
Telephone and communications		955	1,193
Tourism expenses (excluding employee costs)		18	–
Town Planning		249	97
Valuation fees		294	289
Waste management		9,272	8,534
Water charges		371	289
<b>Legal expenses:</b>			
– Legal expenses: planning and development		460	281
– Legal expenses: debt recovery		290	–
– Legal expenses: other		622	796
– Legal expenses: penalties and fines <sup>1</sup>		–	750
Other expenses		1,828	805
<b>Total materials and services</b>		<b>52,545</b>	<b>44,432</b>
Less: capitalised costs		(354)	(364)
<b>Total materials and services</b>		<b>52,191</b>	<b>44,068</b>

**Accounting policy**

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

(1) This fine in 2021/2022 related to a safe work matter at Bicentennial Equestraian Park (BEP) in 2018.

Camden Council | Notes to the Financial Statements 30 June 2023

**B3-3 Borrowing costs**

	<b>2023</b>	2022
	<b>Actual</b>	Actual
	<b>\$ '000</b>	\$ '000
<b>(i) Interest bearing liability costs</b>		
Interest on leases	69	36
Interest on loans	1,478	1,260
<b>Total interest bearing liability costs expensed</b>	<b>1,547</b>	<b>1,296</b>
<b>Total borrowing costs expensed</b>	<b>1,547</b>	<b>1,296</b>

**Accounting policy**

Borrowing costs incurred for the construction of any qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed as incurred.

Camden Council | Notes to the Financial Statements 30 June 2023

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

		<b>2023</b>	2022
	Notes	<b>\$ '000</b>	Restated \$ '000
<b>Depreciation and amortisation</b>			
Plant and equipment		<b>2,015</b>	1,552
Office equipment		<b>246</b>	182
Furniture and fittings		<b>416</b>	380
Land improvements (depreciable)		<b>1,114</b>	832
<b>Infrastructure:</b>	C1-6		
– Buildings and other structures		<b>7,499</b>	6,711
– Roads		<b>9,512</b>	9,479
– Bridges		<b>723</b>	646
– Footpaths		<b>2,304</b>	2,028
– Stormwater drainage		<b>5,379</b>	4,765
– Other open space/recreational assets		<b>630</b>	580
<b>Other assets:</b>			
– Library books		<b>248</b>	235
– Other		<b>519</b>	516
Intangible assets	C1-8	<b>301</b>	321
Right of use assets	C2-1	<b>2,017</b>	1,952
<b>Total depreciation and amortisation costs</b>		<b>32,923</b>	30,179
<b>Total depreciation and amortisation costs</b>		<b>32,923</b>	30,179
<b>Total depreciation, amortisation and impairment for non-financial assets</b>		<b>32,923</b>	30,179

**Accounting policy****Depreciation and amortisation**

Depreciation and amortisation are calculated using the straight line method to allocate their cost over their estimated useful lives. Useful lives are included in Note C1-6 for IPPE assets and Note C1-8 for intangible assets and Note C2-1 for Right of Use Assets.

**Impairment of non-financial assets**

Council assets held at fair value that are not held primarily for their ability to generate net cash flow, and that are deemed to be specialised, are not tested for impairment since these assets are assessed on an annual basis to ensure that the carrying amount is not materially different from fair value and therefore an impairment loss would be captured during this assessment.

Intangible assets not yet available for use, are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired.

Other non-financial assets that do not meet the criteria above are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

Impairment losses for revalued assets are firstly offset against the amount in the revaluation surplus for the class of asset, with only the excess to be recognised in the Income Statement.



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**B3-5 Other expenses**

	Notes	2023 Actual \$ '000	2022 Actual \$ '000
<b>Impairment of receivables</b>			
Other		-	61
<b>Total impairment of receivables</b>	C1-4	<b>-</b>	<b>61</b>
<b>Other</b>			
Contributions/levies to other levels of government			
– Department of planning levy		75	45
– Emergency services levy (includes FRNSW, SES, and RFS levies)		1,175	869
Donations, contributions and assistance to other organisations (Section 356)		382	528
Write-down of inventories held for sale or distribution		198	13
<b>Total other</b>		<b>1,830</b>	<b>1,455</b>
<b>Total other expenses</b>		<b>1,830</b>	<b>1,516</b>

**Accounting policy**

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

Impairment expenses are recognised when identified.

Camden Council | Notes to the Financial Statements 30 June 2023

**B4 Gains or losses****B4-1 Gain or loss from the disposal, replacement and de-recognition of assets**

	Notes	2023 Actual \$ '000	2022 Actual \$ '000
<b>Gain (or loss) on disposal of plant and equipment</b>	C1-6		
Proceeds from disposal – plant and equipment		189	382
Less: carrying amount of plant and equipment assets sold/written off		(205)	(318)
<b>Gain (or loss) on disposal</b>		<b>(16)</b>	<b>64</b>
<b>Gain (or loss) on disposal of infrastructure</b>	C1-6		
Proceeds from disposal – infrastructure		–	–
Less: carrying amount of infrastructure assets written off		(3,479)	(2,042)
<b>Gain (or loss) on disposal</b>		<b>(3,479)</b>	<b>(2,042)</b>
<b>Gain (or loss) on Biodiversity Credits</b>	C1-5		
Proceeds from disposal – Biodiversity Credits		728	–
Less: carrying amount of Biodiversity Credits		(320)	–
<b>Gain (or loss) on disposal</b>		<b>408</b>	<b>–</b>
<b>Gain (or loss) on disposal of investments</b>	C1-2		
Proceeds from disposal/redemptions/maturities – investments		215,000	181,000
Less: carrying amount of investments sold/redeemed/matured		(215,000)	(181,000)
<b>Gain (or loss) on disposal</b>		<b>–</b>	<b>–</b>
<b>Net gain (or loss) from disposal of assets</b>		<b>(3,087)</b>	<b>(1,978)</b>

**Accounting policy**

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

**B5 Performance against budget****B5-1 Material budget variations**

Council's original budget was adopted by the Council on 14 June 2022 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----	
<b>Revenues</b>				
<b>Rates and annual charges</b>	92,531	91,590	(941)	(1)% <b>U</b>
<b>User charges and fees</b>	19,680	17,990	(1,690)	(9)% <b>U</b>
<b>Other revenues</b>	1,218	5,488	4,270	351% <b>F</b>
Income from Other Revenues exceeded budget expectations by \$4.270M. This is primarily a result of additional revenue from insurance recoveries of \$1.67M in relation to the July 2022 floods and an increase in revenue of \$1.056M from the sale of energy savings certificates. There were also increases in other revenue when compared to original budget with respect to land use planning proposals, the resumption of debt recovery activities and additional infringement notice income.				
<b>Operating grants and contributions</b>	8,810	15,836	7,026	80% <b>F</b>
Income from Operating Grants and Contributions exceeded budget expectations by \$7.026M. This increase is due to several additional grants received during the year, which included \$4.26M in relation to flood and storm damage repair works and an adjustment in relation to the timing and the amount received for the Financial Assistance Grant of \$1.98M.				
<b>Capital grants and contributions</b>	164,309	112,294	(52,015)	(32)% <b>U</b>
Income from Capital Grants and Contributions was below budget expectations by \$52.015M. This was primarily due to a lower than expected level of non-cash capital dedications of \$59M. The timing and receipt of dedicated infrastructure is driven through the development process and can be difficult to predict. This reduction was partly offset by additional capital grants of \$7.71M which related to primarily storm and flood recovery capital works.				
<b>Interest and investment revenue</b>	2,511	8,688	6,177	246% <b>F</b>
Income from Interest and Investment revenue exceeded budget expectations by \$6.177M due to higher than expected interest rates when compared to original budget forecasts. This was driven through several increases in the official cash rate announced by the Reserve Bank of Australia (RBA) over the course of the 2022/23 financial year. Council also realised a greater pool of funds available for investment due to the advance payment of a number of infrastructure grants from other tiers of government and additional developer contributions income.				
<b>Other income</b>	2,645	9,742	7,097	268% <b>F</b>
Other Income exceeded budget expectations by \$7.097M. This is primarily due to the non-cash fair value movement in Council's investment properties of \$7.104M. This is a non-cash movement which Council does not budget for.				

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**B5-1 Material budget variations (continued)**

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----	
<b>Expenses</b>				
<b>Employee benefits and on-costs</b>	59,626	64,360	(4,734)	(8)% <b>U</b>
<b>Materials and services</b>	53,214	52,191	1,023	2% <b>F</b>
<b>Borrowing costs</b>	1,358	1,547	(189)	(14)% <b>U</b>
Borrowing costs exceeded budget by \$189K due to an increase in the interest rate on loan borrowings when compared to the forecast assumptions used as part of the original budget.				
<b>Depreciation, amortisation and impairment of non-financial assets</b>	35,000	32,923	2,077	6% <b>F</b>
<b>Other expenses</b>	2,810	1,830	980	35% <b>F</b>
Other expenses were below budget expectation for the 2022/23 financial year by \$0.980M. This is primarily due to the reclassification of a number of expenditure disclosures to Materials and Services.				
<b>Net losses from disposal of assets</b>	-	3,087	(3,087)	∞ <b>U</b>
The variance is primarily due to non-cash adjustments which are not included in Council's original budget forecasts.				

**Statement of cash flows**

<b>Cash flows from operating activities</b>	67,175	101,745	34,570	51% <b>F</b>
Cashflow from operating activities was above budget expectations by \$44.846M. This is primarily a result of an increase in developer contributions and grants, and the payment of bonds and deposits that were not known at the time of preparing the budget.				
<b>Cash flows from investing activities</b>	(93,401)	(92,399)	1,002	(1)% <b>F</b>
Cashflow from investing activities is below budget expectation by \$9.274M. This is primarily due to a higher than expected increase in Council's investment portfolio.				
<b>Cash flows from financing activities</b>	8,729	3,355	(5,374)	(62)% <b>U</b>
Cashflow from financing activities were below budget expectations by \$5.374M. This variance primarily relates a deferment (reduction) in loan funding of \$3.0M, in line with a revised program of capital expenditure adopted by Council as part of the 2023/24 Budget. There was also an increase in lease payments of \$2.1M.				

Camden Council | Notes to the Financial Statements 30 June 2023

**C Financial position****C1 Assets we manage****C1-1 Cash and cash equivalents**

	<b>2023</b>	2022
	<b>Actual</b>	Actual
	<b>\$ '000</b>	\$ '000
<b>Cash assets</b>		
Cash on hand and at bank	1,767	7,316
Cash equivalent assets		
Deposits at call	14,250	6,000
Term Deposit <90 Days	10,000	-
<b>Total cash and cash equivalents</b>	<b>26,017</b>	<b>13,316</b>

**Reconciliation of cash and cash equivalents**

Total cash and cash equivalents per Statement of Financial Position	<b>26,017</b>	13,316
<b>Balance as per the Statement of Cash Flows</b>	<b>26,017</b>	<b>13,316</b>

**Accounting policy**

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

Camden Council | Notes to the Financial Statements 30 June 2023

## C1-2 Financial investments

	2023 Current Actual \$ '000	2023 Non-current Actual \$ '000	2022 Current Actual \$ '000	2022 Non-current Actual \$ '000
<b>Financial assets at fair value through the profit and loss</b>				
Civic Risk	-	231	-	121
<b>Total</b>	<b>-</b>	<b>231</b>	<b>-</b>	<b>121</b>
<b>Debt securities at amortised cost</b>				
Term deposits	272,200	500	215,000	30,700
<b>Total</b>	<b>272,200</b>	<b>500</b>	<b>215,000</b>	<b>30,700</b>
<b>Total financial investments</b>	<b>272,200</b>	<b>731</b>	<b>215,000</b>	<b>30,821</b>
<b>Total cash assets, cash equivalents and investments</b>	<b>298,217</b>	<b>731</b>	<b>228,316</b>	<b>30,821</b>

### Accounting policy

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

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

### Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

### Classification

On initial recognition, Council classifies its financial assets into the following categories – those measured at:

- amortised cost
- fair value through profit and loss (FVTPL)
- fair value through other comprehensive income – equity instrument (FVOCI-equity)

Financial assets are not reclassified subsequent to their initial recognition.

### Amortised cost

Council's financial assets measured at amortised cost comprise trade and other receivables, term deposits and cash and cash equivalents in the Statement of Financial Position. Term deposits with an initial term of more than 3 months are classified as investments rather than cash and cash equivalents.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, impairment and gains or loss on de-recognition are recognised in profit or loss.

### Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at fair value through profit or loss.

Net gains or losses, including any interest or dividend income, are recognised in profit or loss.

### Interest in insurance mutuals

Council is member of CivicRisk Mutual Ltd (CRM Ltd) which is a company limited by guarantee owned and operated by its member Councils in NSW. CRM Ltd provides members protection which includes mutual self-insurance, group insurance arrangements and risk management support for general insurance lines of cover (excluding workers compensation). The member designed Constitution and Membership Rules ensures members are provided with a right to the surplus or deficit in protection years in which they were members.

Up until 1 July 2020, Council was a member of CivicRisk West and CivicRisk Mutual which were joint ventures operating for the same purpose as CRM Ltd since the late 1980's. The members decided to novate assets, liabilities and members equity of the joint ventures into CRM Ltd for compliance and efficiency reasons.

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Camden Council | Notes to the Financial Statements 30 June 2023

## C1-2 Financial investments (continued)

The interest in CRM Ltd is accounted for as a financial asset in accordance with AASB 9 and held at fair value. Council's interest in its share of the surplus is calculated by CRM Ltd's Actuary, and changes in fair value recognized, as an increase or decrease through its income statement at each reporting period. Fair value is calculated using the income approach whereby expected future cash flows are discounted to present value. Expected cash flows include investment income.

	<b>2022/2023</b>
	<b>\$'000</b>
<b>Reconciliation</b>	
Opening Balance	121
Write down to fair value 1 July 2022	(15)
Fair Value at 1 July 2022	<b>106</b>
Fair Value of CRM Ltd operations in 2022/2023	125
<b>Fair Value at end of year</b>	<b>231</b>

Camden Council | Notes to the Financial Statements 30 June 2023

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

	<b>2023</b>	2022
	<b>Actual</b>	Restated
	<b>\$ '000</b>	Actual
		\$ '000
(a) Externally restricted cash, cash equivalents and investments		
<b>Total cash, cash equivalents and investments</b>	<b>298,948</b>	259,137
Less: Externally restricted cash, cash equivalents and investments	<u>(240,780)</u>	<u>(203,157)</u>
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>58,168</b>	55,980
<b>External restrictions</b>		
<b>External restrictions – included in liabilities</b>		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – general fund	45,121	33,121
<b>External restrictions – included in liabilities</b>	<b>45,121</b>	33,121
<b>External restrictions – other</b>		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	176,816	156,986
Domestic waste management	10,118	9,116
Stormwater management levy	716	541
Specific purpose unexpended grants (recognised as revenue) – general fund	8,009	3,393
<b>External restrictions – other</b>	<b>195,659</b>	170,036
<b>Total external restrictions</b>	<b>240,780</b>	203,157

Cash, cash equivalents and investments subject to external restrictions are those which are only available for specific use by Council due to a restriction placed by legislation or third-party contractual agreement.

	<b>2023</b>	2022
	<b>Actual</b>	Restated
	<b>\$ '000</b>	Actual
		\$ '000
(b) Internal allocations		
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>58,168</b>	55,980
Less: Internally restricted cash, cash equivalents and investments	<u>(57,044)</u>	<u>(54,174)</u>
<b>Unrestricted and unallocated cash, cash equivalents and investments</b>	<b>1,124</b>	1,806

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Camden Council | Notes to the Financial Statements 30 June 2023

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

	<b>2023</b>	2022
	<b>Actual</b>	Restated
	<b>\$ '000</b>	Actual
		\$ '000
<b>Internal allocations</b>		
Plant and vehicle replacement	2,998	2,240
Employees leave entitlement	1,858	2,571
Deposits, retentions and bonds	25,526	23,358
Revote/carry forward reserve	1,253	2,437
Asset renewal reserve	565	755
Camden parking reserve	121	121
Capital works reserve	716	1,664
Cemetery improvements	2,424	2,064
Camden Regional Economic Taskforce	50	50
Commercial waste services	1,813	1,413
CSP 3 Loan Reserve	3,793	1,896
Contributions Reserve	1,023	224
Information technology reserve	932	675
Elections reserve	309	163
Engineering services deposits	194	225
Family day care trust	73	149
Technology improvement reserve	1,920	1,707
Public appeals reserve	14	14
Risk management reserve	126	706
BEP & Town Farm reserve	368	464
Stormwater management (general fund)	113	398
Water savings action plan reserve	166	151
Working funds reserve	2,034	559
Unexpended grants reserve	5,627	3,330
Unexpended loans reserve	2,314	6,156
Central Administration Building	302	395
Work Health & Safety Reserve	412	289
<b>Total internal allocations</b>	<b>57,044</b>	<b>54,174</b>

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

	<b>2023</b>	2022
	<b>Actual</b>	Restated
	<b>\$ '000</b>	Actual
		\$ '000
<b>(c) Unrestricted and unallocated</b>		
<b>Unrestricted and unallocated cash, cash equivalents and investments</b>	<b>1,124</b>	<b>1,806</b>

Camden Council | Notes to the Financial Statements 30 June 2023

## C1-4 Receivables

	2023 Current	2023 Non-current	2022 Current Restated	2022 Non-current Restated
	Actual \$ '000	Actual \$ '000	Actual \$ '000	Actual \$ '000
Rates and annual charges	6,199	-	5,975	-
Interest and extra charges	339	-	309	-
User charges and fees	208	-	196	-
Restoration and private works	285	-	260	-
Accrued revenues				
– Oran Park Leisure Centre VPA	16,612	-	36,612	-
– Grant income accruals	6,488	-	4,680	-
– Interest on investments	4,227	-	795	-
– Other income accruals	861	-	270	-
Government grants and subsidies	4,419	-	597	-
Health and environment inspections	18	-	30	-
Leisure centre contracts	218	-	1,553	-
Net GST receivable	1,566	-	1,305	-
Section 7.11 contributions	35	-	12	-
Insurance recoveries	1,582	-	650	-
Air Bridge Lease Receivable	60	2,571	61	2,631
Biodiversity Conservation Trust (BCT)	-	1,727	-	999
Other debtors	2,159	-	1,619	-
<b>Total</b>	<b>45,276</b>	<b>4,298</b>	<b>54,924</b>	<b>3,630</b>
<b>Less: provision for impairment</b>				
Other debtors	(82)	-	(174)	-
<b>Total provision for impairment – receivables</b>	<b>(82)</b>	<b>-</b>	<b>(174)</b>	<b>-</b>
<b>Total net receivables</b>	<b>45,194</b>	<b>4,298</b>	<b>54,750</b>	<b>3,630</b>
<b>Externally restricted receivables</b>				
<b>Domestic waste management</b>	<b>1,346</b>	<b>-</b>	<b>1,301</b>	<b>-</b>
<b>Stormwater management</b>	<b>57</b>	<b>-</b>	<b>60</b>	<b>-</b>
<b>Other</b>				
Oran Park Leisure Centre VPA	16,612	-	36,612	-
Government Grants	10,907	-	5,277	-
Section 7.11 contributions	35	-	12	-
Biodiversity Conservation Trust (BCT)	-	1,727	-	999
<b>Total external restrictions</b>	<b>28,957</b>	<b>1,727</b>	<b>43,262</b>	<b>999</b>
<b>Internally restricted receivables</b>				
Revote Reserve	5,012	-	5,335	-
Capital Works Reserve	1,642	-	-	-
Commercial Waste Reserve	16	-	16	-
<b>Internally restricted receivables</b>	<b>6,670</b>	<b>-</b>	<b>5,351</b>	<b>-</b>
<b>Unrestricted receivables</b>	<b>9,567</b>	<b>2,571</b>	<b>6,137</b>	<b>2,631</b>
<b>Total net receivables</b>	<b>45,194</b>	<b>4,298</b>	<b>54,750</b>	<b>3,630</b>

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Camden Council | Notes to the Financial Statements 30 June 2023

**C1-4 Receivables (continued)**

	<b>2023</b>	2022
	<b>Actual</b>	Actual
	<b>\$ '000</b>	\$ '000
<b>Movement in provision for impairment of receivables</b>		
Balance at the beginning of the year (calculated in accordance with AASB 139)	174	115
+ new provisions recognised during the year	45	62
– amounts already provided for and written off or reversed this year	(137)	(3)
<b>Balance at the end of the year</b>	<b>82</b>	<b>174</b>

**Accounting policy**

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

**Impairment**

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

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, and when estimating ECL, the Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

When considering the ECL for rates debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rates debtors, Council uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

Council uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Council in full, without recourse by the Council to actions such as realising security (if any is held) or
- the financial assets (for non-rates debtors) are more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the entity in accordance with the contract, and the cash flows expected to be received. This is applied using a probability weighted approach.

On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Council uses the simplified approach for trade receivables where the expected lifetime credit losses are recognised on day 1.

Council writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings.

Rates and annual charges outstanding are secured against the property.

Camden Council | Notes to the Financial Statements 30 June 2023

## C1-5 Inventories

	2023 Current Actual \$ '000	2023 Non-current Actual \$ '000	2022 Current Restated Actual \$ '000	2022 Non-current Actual \$ '000
<b>(i) Inventories at cost</b>				
Stores and materials	349	-	437	-
Trading stock	26	-	29	-
Stores and materials – domestic waste	-	-	12	-
Biodiversity Credits	3,082	-	3,402	-
<b>Total inventories at cost</b>	<b>3,457</b>	<b>-</b>	<b>3,880</b>	<b>-</b>
<b>Total inventories</b>	<b>3,457</b>	<b>-</b>	<b>3,880</b>	<b>-</b>

## Externally restricted assets

	2023 Current Actual \$ '000	2023 Non-current Actual \$ '000	2022 Current Actual \$ '000	2022 Non-current Actual \$ '000
<b>Domestic waste management</b>				
Stores and materials	-	-	12	-
<b>Total domestic waste management</b>	<b>-</b>	<b>-</b>	<b>12</b>	<b>-</b>
<b>Total externally restricted assets</b>	<b>-</b>	<b>-</b>	<b>12</b>	<b>-</b>
<b>Total unrestricted assets</b>	<b>3,457</b>	<b>-</b>	<b>3,868</b>	<b>-</b>
<b>Total inventories</b>	<b>3,457</b>	<b>-</b>	<b>3,880</b>	<b>-</b>

## Accounting policy

**Raw materials and stores, work in progress and finished goods**

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

Camden Council | Notes to the Financial Statements 30 June 2023

## C1-6 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2022			Asset movements during the reporting period						At 30 June 2023			
	Gross carrying amount Restated	Accumulated depreciation and impairment Restated	Net carrying amount Restated	Additions renewals <sup>1</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Capital work in progress	49,523	–	49,523	–	50,126	–	–	(24,526)	(1,285)	–	73,838	–	73,838
Plant and equipment	25,566	(11,333)	14,233	–	3,135	(205)	(2,015)	102	–	–	28,222	(12,972)	15,250
Office equipment	6,192	(5,321)	871	–	48	–	(246)	–	–	–	6,244	(5,567)	677
Furniture and fittings	4,490	(3,279)	1,211	–	67	–	(416)	–	–	–	4,553	(3,694)	859
<b>Land:</b>													
– Land	280,591	–	280,591	–	20,068	–	–	–	–	23,262	323,921	–	323,921
– Land under roads	209,435	–	209,435	–	1,507	(9)	–	–	–	95,319	306,251	–	306,251
Land improvements – non-depreciable	6,535	–	6,535	–	9	(68)	–	367	–	651	7,494	–	7,494
Land improvements – depreciable	34,473	(9,623)	24,850	49	167	(111)	(1,114)	4,436	–	2,252	42,196	(11,666)	30,530
<b>Infrastructure:</b>													
– Buildings and other structures	298,890	(83,076)	215,814	1,586	3,300	(218)	(7,499)	6,891	–	11,993	325,284	(93,420)	231,864
– Roads	881,206	(220,770)	660,436	5,018	16,543	(1,304)	(9,512)	5,354	–	17,116	928,786	(235,134)	693,652
– Bridges	71,660	(16,790)	54,870	1,213	1,362	(160)	(723)	1,971	–	8,406	85,596	(18,656)	66,940
– Footpaths	195,534	(44,321)	151,213	1,157	12,638	(468)	(2,304)	2,426	–	7,822	221,486	(49,002)	172,484
– Bulk earthworks (non-depreciable)	63,999	–	63,999	32	2,812	(24)	–	518	–	20,990	88,327	–	88,327
– Stormwater drainage	617,413	(82,272)	535,141	247	20,169	(879)	(5,379)	1,738	–	61,011	704,962	(92,915)	612,047
– Other open space/recreational assets	15,012	(4,699)	10,313	121	93	(239)	(630)	723	–	875	16,889	(5,632)	11,257
<b>Other assets:</b>													
– Library books	4,977	(3,515)	1,462	–	291	–	(248)	–	–	–	5,268	(3,762)	1,506
– Other	8,075	(6,495)	1,580	–	477	–	(519)	–	–	–	8,552	(7,014)	1,538
<b>Total infrastructure, property, plant and equipment</b>	<b>2,773,571</b>	<b>(491,494)</b>	<b>2,282,077</b>	<b>9,423</b>	<b>132,812</b>	<b>(3,685)</b>	<b>(30,605)</b>	<b>–</b>	<b>(1,285)</b>	<b>249,697</b>	<b>3,177,869</b>	<b>(539,434)</b>	<b>2,638,435</b>

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

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## C1-6 Infrastructure, property, plant and equipment (continued)

By aggregated asset class	At 1 July 2021			Asset movements during the reporting period								At 30 June 2022		
	Gross carrying amount Restated	Accumulated depreciation Restated	Net carrying amount Restated	Additions renewals <sup>1</sup>	Additions new assets Restated	Carrying value of disposals	Depreciation expense Restated	WIP transfers	Adjustments and transfers Restated	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR) Restated	Gross carrying amount Restated	Accumulated depreciation Restated	Net carrying amount Restated
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Capital work in progress	31,953	–	31,953	549	27,964	–	–	(10,563)	(380)	–	–	49,523	–	49,523
Plant and equipment	22,754	(11,030)	11,724	–	4,268	(318)	(1,552)	111	–	–	–	25,566	(11,333)	14,233
Office equipment	5,673	(5,140)	533	–	296	–	(182)	223	–	–	–	6,192	(5,321)	871
Furniture and fittings	4,259	(2,899)	1,360	–	87	–	(380)	144	–	–	–	4,490	(3,279)	1,211
<b>Land:</b>														
– Land	279,620	–	279,620	–	9,932	–	–	309	–	(9,270)	–	280,591	–	280,591
– Land under roads	165,869	–	165,869	–	2,125	–	–	55	–	–	41,386	209,435	–	209,435
Land improvements – non-depreciable	5,079	–	5,079	–	1,065	(32)	–	–	–	–	423	6,535	–	6,535
Land improvements – depreciable	26,207	(7,311)	18,896	26	863	(208)	(832)	2,753	1,950	–	1,401	34,473	(9,623)	24,850
<b>Infrastructure:</b>														
– Buildings and other structures	259,822	(79,809)	180,013	1,233	8,211	(354)	(6,711)	4,689	(1,044)	–	29,776	298,890	(83,076)	215,814
– Roads	806,618	(186,786)	619,832	3,965	29,363	(1,258)	(9,479)	1,601	(2,362)	–	18,774	881,206	(220,770)	660,436
– Bridges	61,392	(14,146)	47,246	–	4,688	(4)	(646)	–	1,166	–	2,419	71,660	(16,790)	54,870
– Footpaths	178,046	(37,049)	140,997	133	7,859	(67)	(2,028)	94	(2)	–	4,228	195,534	(44,321)	151,213
– Bulk earthworks (non-depreciable)	58,368	–	58,368	–	1,548	–	–	–	461	–	3,621	63,999	–	63,999
– Stormwater drainage	551,837	(64,379)	487,458	11	26,427	(28)	(4,765)	94	(172)	–	26,118	617,413	(82,272)	535,141
– Other open space/recreational assets	13,295	(3,029)	10,266	271	136	(92)	(580)	490	3	(181)	–	15,012	(4,699)	10,313
<b>Other assets:</b>														
– Library books	4,703	(3,279)	1,424	–	274	–	(235)	–	–	–	–	4,977	(3,515)	1,462
– Other	7,581	(5,979)	1,602	–	495	–	(516)	–	–	–	–	8,075	(6,495)	1,580
<b>Total infrastructure, property, plant and equipment</b>	<b>2,483,076</b>	<b>(420,836)</b>	<b>2,062,240</b>	<b>6,188</b>	<b>125,601</b>	<b>(2,361)</b>	<b>(27,906)</b>	<b>–</b>	<b>(380)</b>	<b>(9,451)</b>	<b>128,146</b>	<b>2,773,571</b>	<b>(491,494)</b>	<b>2,282,077</b>

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

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## C1-6 Infrastructure, property, plant and equipment (continued)

### Accounting policy

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

Increases in the carrying amounts arising on revaluation are credited to the revaluation reserve. To the extent that the increase reverses a decrease previously recognising profit or loss relating to that asset class, the increase is first recognised as profit or loss. Decreases that reverse previous increases of assets in the same class are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

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

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Income Statement during the financial period in which they are incurred.

When infrastructure, property, plant and equipment are acquired by Council for nil or nominal consideration, the assets are initially recognised at their fair value at acquisition date.

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:

<b>Asset descriptions</b>	<b>Useful lives</b>
Plant and equipment	3-15
Office equipment	3-10
Furniture and fittings	3-10
Land improvements - depreciable	20-50
Infrastructure:	
– Buildings and other structures	15-150
– Roads	20-100
– Bridges	50-100
– Footpaths	20-80
– Stormwater drainage	10-150
– Open space / recreational assets	10-50
Other assets:	
– Library books	5-10
– Other	5-10

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

### Land under roads

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips.

Council has elected to recognise land under roads acquired before 1 July 2008 in accordance with AASB 1051 Land Under Roads.

Land under roads acquired after 1 July 2008 is recognised in accordance with AASB 116 Property, Plant and Equipment.

### Crown reserves

Crown reserves under Council's care and control are recognised as assets of the Council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated.

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

## C1-6 Infrastructure, property, plant and equipment (continued)

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### **Rural Fire Service assets**

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

These Rural Fire Service assets are recognised as assets of the Council in these financial statements.



Camden Council | Notes to the Financial Statements 30 June 2023

**C1-7 Investment properties**

	<b>2023</b>	2022
	<b>\$ '000</b>	\$ '000
<b>Owned investment property</b>		
Investment property on hand at fair value	<b>45,960</b>	38,820
<b>Total owned investment property</b>	<b>45,960</b>	<b>38,820</b>
<b>Owned investment property</b>		
<b>At fair value</b>		
Opening balance at 1 July	<b>38,820</b>	34,480
Net gain/(loss) from fair value adjustments	<b>7,140</b>	4,340
<b>Closing balance at 30 June</b>	<b>45,960</b>	<b>38,820</b>

**Accounting policy**

Investment property, principally comprising freehold office buildings, is held for long-term rental yields and is not occupied by the Council. Changes in fair values are recorded in the Income Statement as part of other income.

**Valuation Basis**

The basis of valuation of investment properties is fair value, being the amounts for which the properties could be exchanged between willing parties in arms length transaction, based on current prices in an active market for similar properties in the same location and condition and subject to similar leases.

The 2023 revaluations were based on independent assessments made by Civiciand Property Consultants and Valuers Pty Ltd - ACN 630 673 853 in June 2023.

Camden Council | Notes to the Financial Statements 30 June 2023

## C1-8 Intangible assets

Intangible assets are as follows:

	<b>2023</b> <b>Actual</b> <b>\$ '000</b>	2022 Actual \$ '000
<b>Software</b>		
<b>Opening values at 1 July</b>		
Gross book value	2,578	2,291
Accumulated amortisation	(1,798)	(1,476)
<b>Net book value – opening balance</b>	<b>780</b>	<b>815</b>
<b>Movements for the year</b>		
Purchases	269	286
Amortisation charges	(301)	(321)
<b>Closing values at 30 June</b>		
Gross book value	2,847	2,578
Accumulated amortisation	(2,099)	(1,798)
<b>Total software – net book value</b>	<b>748</b>	<b>780</b>
<b>Total intangible assets – net book value</b>	<b>748</b>	<b>780</b>

### Accounting policy

#### IT development and software

Costs incurred in developing products or systems and costs incurred in acquiring software that will contribute to future period financial benefits through revenue generation and/or cost reduction are capitalised to software and systems.

Costs capitalised include external direct costs of materials and service, direct payroll, and payroll related costs of employees' time spent on the project. Amortisation is calculated on a straight line basis over periods generally ranging from three to five years. IT development costs include only those costs directly attributable to the development phase and are only recognised following completion of technical feasibility, and where Council has an intention and ability to use the asset.

Camden Council | Notes to the Financial Statements 30 June 2023

## C1-9 Other

## Other assets

	2023 Current Actual \$ '000	2023 Non-current Actual \$ '000	2022 Current Actual \$ '000	2022 Non-current Actual \$ '000
Prepayments	1,283	-	1,100	-
Information technology holding account	15	-	30	-
Refundable Bonds	545	-	545	-
Telecommunication Special Redemption Fund (SRF)	133	-	133	-
<b>Total other assets</b>	<b>1,976</b>	<b>-</b>	<b>1,808</b>	<b>-</b>

**Current other assets not anticipated to be settled within the next 12 months**

The following inventories and other assets, even though classified as current are not expected to be recovered in the next 12 months;

	2023 Current Actual \$ '000	2023 Non-current Actual \$ '000	2022 Current Actual \$ '000	2022 Non-current Actual \$ '000
Total unrestricted assets	1,976	-	1,808	-
<b>Total other assets</b>	<b>1,976</b>	<b>-</b>	<b>1,808</b>	<b>-</b>

Camden Council | Notes to the Financial Statements 30 June 2023

## C2 Leasing activities

### C2-1 Council as a lessee

Council has leases over a range of assets including vehicles, IT, gym and office equipment. Information relating to the leases in place and associated balances and transactions is provided below.

#### Vehicles

Council leases vehicles and equipment with lease terms varying from 1 to 4 years; the lease payments are fixed during the lease term and there is generally no renewal option exercised.

Each car has a separate lease and can vary in terms based of estimated distance travelled each year.

Some running costs are part of the costs charged from the leasing company but are treated as a separate cost to leasing and are expensed as materials in the year incurred.

#### Gym equipment

Council leases gym equipment on fixed term lease for approximately 5 years with option to further renewal. The lease payments are fixed during the term of the lease.

#### Office and IT equipment

Leases for office and IT equipment are generally items such as photocopiers. The leases are for approximately 5 years with no renewal option, the payments are fixed, however some of the leases include payments based on usage, which are included as expenses in Materials and Services Note B3-2.

#### Extension options

Council's lease for vehicles and gym equipment have an extension option but Council does not normally exercise this provision, however there have been times where this option has been taken up due to the plant & equipment availability.

There has been no inclusion for extension options for the future other than known extensions which have been included in the current lease liability.

#### (a) Right of use assets

	Plant & Equipment Actual \$ '000	Office Equipment Actual \$ '000	Total Actual \$ '000
<b>2023</b>			
Opening balance at 1 July	1,562	289	1,851
Additions to right-of-use assets	2,468	130	2,598
Depreciation of right-of-use assets	(1,874)	(144)	(2,018)
<b>Balance at 30 June</b>	<b>2,156</b>	<b>275</b>	<b>2,431</b>
<b>2022</b>			
Opening balance at 1 July	1,472	376	1,848
Additions to right-of-use assets	1,829	126	1,955
Depreciation of right-of-use assets	(1,739)	(213)	(1,952)
<b>Balance at 30 June</b>	<b>1,562</b>	<b>289</b>	<b>1,851</b>

#### (b) Lease liabilities

	2023 Current Actual \$ '000	2023 Non-current Actual \$ '000	2022 Current Actual \$ '000	2022 Non-current Actual \$ '000
Lease liabilities	1,520	946	1,287	707
<b>Total lease liabilities</b>	<b>1,520</b>	<b>946</b>	<b>1,287</b>	<b>707</b>

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## C2-1 Council as a lessee (continued)

## (c) (i) The maturity analysis

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	< 1 year Actual \$ '000	1 – 5 years Actual \$ '000	> 5 years Actual \$ '000	Total Actual \$ '000	Total per Statement of Financial Position Actual \$ '000
<b>2023</b>					
Cash flows	1,520	946	–	2,466	2,466
<b>2022</b>					
Cash flows	1,287	707	–	1,994	1,994

## (ii) Lease liabilities relating to unrestricted assets

	2023 Current Actual \$ '000	2023 Non-current Actual \$ '000	2022 Current Actual \$ '000	2022 Non-current Actual \$ '000
<b>Total lease liabilities relating to unrestricted assets</b>	<b>1,520</b>	<b>946</b>	1,287	707
<b>Total lease liabilities</b>	<b>1,520</b>	<b>946</b>	<b>1,287</b>	<b>707</b>

## (d) Income Statement

The amounts recognised in the Income Statement relating to leases where Council is a lessee are shown below:

	2023 Actual \$ '000	2022 Actual \$ '000
Interest on lease liabilities	69	36
Depreciation of right of use assets	2,018	1,952
Expenses relating to short-term leases	–	25
Lease Modifications (ordinary leases)	(3)	–
	<b>2,084</b>	<b>2,013</b>

## (e) Statement of Cash Flows

Interest Payments	70	39
Short term lease	–	25
Lease Payments	2,125	1,884
<b>Total Cash outflow for Leases</b>	<b>2,195</b>	<b>1,948</b>

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## C2-1 Council as a lessee (continued)

### (f) Leases at significantly below market value – concessionary / peppercorn leases

Council has a number of leases at significantly below market for office space which are used for general office operations.

The leases are generally between 1 and 5 years and require payments of a maximum amount of \$1,000 per year. The use of the right-to-use asset is restricted by the lessors to specified community services which Council must provide, these services are detailed in the leases.

Council does not believe that any of the leases in place are individually material from a statement of financial position or performance perspective.

#### Accounting policy

At inception of a contract, Council assesses whether a lease exists – i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration?

Council has elected not to separate non-lease components from lease components for any class of asset and has accounted for payments as a single component.

At the lease commencement, Council recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where Council believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives received. The right-of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

The lease liability is initially recognised at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Council's incremental borrowing rate for a similar term with similar security is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is re-measured when there is a lease modification, or change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI).

Where the lease liability is re-measured, the right-of-use asset is adjusted to reflect the re-measurement.

#### Exceptions to lease accounting

Council has applied the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. Council recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

#### Leases at significantly below market value / Concessionary leases

Council has elected to measure the right of use asset arising from the concessionary leases at cost which is based on the associated lease liability at initial recognition.

## C2-2 Council as a lessor

### Operating leases

Council leases out a number of properties. These leases have been classified as operating leases for financial reporting purposes and the assets are included as investment property (refer Note C1-7) and property, plant and equipment (refer to Note C1-6) in the Statement of Financial Position.

The amounts recognised in the Income Statement relating to operating leases where Council is a lessor are shown below:

	<b>2023</b>	2022
	<b>Actual</b>	Restated
	<b>\$ '000</b>	Actual
		\$ '000

#### (i) Assets held as investment property

Council has 7 Investment Properties in which 5 were leased during the 2022/2023 Financial Year.

The amounts recognised in the Income Statement relating to operating leases where Council is a lessor are shown below

Lease income (excluding variable lease payments not dependent on an index or rate)	<b>1,135</b>	1,132
<b>Total income relating to operating leases for investment property assets</b>	<b>1,135</b>	1,132

#### Operating lease expenses

Direct operating expenses that generated rental income	<b>48</b>	92
<b>Total expenses relating to operating leases</b>	<b>48</b>	92

#### Repairs and maintenance: investment property

Contractual obligations for future repairs and maintenance	<b>21</b>	21
<b>Total repairs and maintenance: investment property</b>	<b>21</b>	21

#### (ii) Assets held as property, plant and equipment

This comprises of Council's Employee contributions towards the leasing of its motor vehicle fleet.

Lease income (excluding variable lease payments not dependent on an index or rate)	<b>1,284</b>	1,152
<b>Total income relating to operating leases for Council assets</b>	<b>1,284</b>	1,152

#### (iii) Maturity analysis of undiscounted lease payments to be received after reporting date for all operating leases:

Maturity analysis of future lease income receivable showing the undiscounted lease payments to be received after reporting date for operating leases:

< 1 year	<b>1,175</b>	1,065
1–2 years	<b>1,212</b>	1,037
2–3 years	<b>1,184</b>	1,018
3–4 years	<b>1,181</b>	1,012
4–5 years	<b>585</b>	1,019
> 5 years	<b>2,172</b>	2,205
<b>Total undiscounted lease payments to be received</b>	<b>7,509</b>	7,356

## C3 Liabilities of Council

### C3-1 Payables

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Government departments and agencies	–	–	103	–
Prepaid rates	2,084	–	2,012	–
Goods and services – operating expenditure	9,652	11	6,735	9
Accrued expenses:				
– Borrowings	539	–	533	–
– Salaries and wages	1,197	–	903	–
– Interest on leases	3	–	4	–
Security bonds, deposits and retentions	24,751	–	23,022	–
Section 7.11 – works in kind agreements	12,722	–	–	12,854
Section 7.11 - Land Purchase	9,956	–	–	–
Other	124	–	131	–
<b>Total payables</b>	<b>61,028</b>	<b>11</b>	<b>33,443</b>	<b>12,863</b>

#### Payables relating to restricted assets

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
<b>Externally restricted assets</b>				
Section 7.11 - Works in kind agreements	12,722	–	–	12,854
Section 7.11 - Land purchase	9,956	–	–	–
Payables relating to externally restricted assets	22,678	–	–	12,854
<b>Total payables relating to restricted assets</b>	<b>22,678</b>	<b>–</b>	<b>–</b>	<b>12,854</b>
<b>Total payables relating to unrestricted assets</b>	<b>38,350</b>	<b>11</b>	<b>33,443</b>	<b>9</b>
<b>Total payables</b>	<b>61,028</b>	<b>11</b>	<b>33,443</b>	<b>12,863</b>

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

	2023 Actual \$ '000	2022 Actual \$ '000
The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.		
Payables – security bonds, deposits and retentions	21,107	19,376
<b>Total payables</b>	<b>21,107</b>	<b>19,376</b>

#### Accounting policy

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

The financial liabilities of the Council comprise trade payables, bank and other loans.

#### Payables

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



Camden Council | Notes to the Financial Statements 30 June 2023

## C3-2 Contract Liabilities

		2023 Current Actual \$ '000	2023 Non-current Actual \$ '000	2022 Current Actual \$ '000	2022 Non-current Actual \$ '000
	Notes				
<b>Grants and contributions received in advance:</b>					
Unexpended capital grants (to construct Council controlled assets)	(i)	54,504	–	36,680	–
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	1,524	–	1,718	–
<b>Total grants received in advance</b>		<b>56,028</b>	<b>–</b>	<b>38,398</b>	<b>–</b>
<b>User fees and charges received in advance:</b>					
Leisure centre	(iii)	165	–	169	–
Statutory and regulatory fees	(iv)	566	–	–	–
Other		610	–	359	–
<b>Total user fees and charges received in advance</b>		<b>1,341</b>	<b>–</b>	<b>528</b>	<b>–</b>
<b>Total contract liabilities</b>		<b>57,369</b>	<b>–</b>	<b>38,926</b>	<b>–</b>

**Notes**

(i) Council has received funding to construct assets including sporting facilities, bridges, library and other infrastructure. The funds received are under an enforceable contract which require Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. The revenue is expected to be recognised in the next 12 months.

(ii) The contract liability relates to grants received prior to the revenue recognition criteria in AASB 15 being satisfied since the performance obligations are ongoing.

(iii) Upfront membership fees for the leisure centre do not meet the definition of a performance obligation and therefore the funds received are recorded as a contract liability on receipt and recognised as revenue over the expected average membership life.

(iv) Statutory and regulatory fees (development application income) is recognised as a contract liability on receipt and recognised as revenue when performance obligation is satisfied.

**Contract liabilities relating to restricted assets**

	2023 Current Actual \$ '000	2023 Non-current Actual \$ '000	2022 Current Actual \$ '000	2022 Non-current Actual \$ '000
<b>Externally restricted assets</b>				
Unspent grants held as contract liabilities	56,028	–	38,398	–
<b>Contract liabilities relating to externally restricted assets</b>	<b>56,028</b>	<b>–</b>	<b>38,398</b>	<b>–</b>
<b>Total contract liabilities relating to restricted assets</b>	<b>56,028</b>	<b>–</b>	<b>38,398</b>	<b>–</b>
<b>Total contract liabilities relating to unrestricted assets</b>	<b>1,341</b>	<b>–</b>	<b>528</b>	<b>–</b>
<b>Total contract liabilities</b>	<b>57,369</b>	<b>–</b>	<b>38,926</b>	<b>–</b>

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**C3-2 Contract Liabilities (continued)****Revenue recognised that was included in the contract liability balance at the beginning of the period**

	<b>2023 Actual \$ '000</b>	2022 Actual \$ '000
<b>Grants and contributions received in advance:</b>		
Capital grants (to construct Council controlled assets)	<b>4,508</b>	3,042
Operating grants (received prior to performance obligation being satisfied)	<b>972</b>	544
<b>Total revenue recognised that was included in the contract liability balance at the beginning of the period</b>	<b>5,480</b>	3,586

**Significant changes in contract liabilities**

The contract liabilities have arisen on adoption of AASB 15 and AASB 1058. Previously income received in advance was recognised for reciprocal contracts. The increase in contract liabilities for 2022/2023 is primarily due to additional grant funding secured in relation to new growth precincts.

**Accounting policy**

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

Camden Council | Notes to the Financial Statements 30 June 2023

## C3-3 Borrowings

	2023 Current Actual \$ '000	2023 Non-current Actual \$ '000	2022 Current Actual \$ '000	2022 Non-current Actual \$ '000
Loans – secured <sup>1</sup>	3,390	43,160	3,071	37,999
<b>Total borrowings</b>	<b>3,390</b>	<b>43,160</b>	<b>3,071</b>	<b>37,999</b>

(1) Loans are secured over the general rating income of Council.

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

## Borrowings relating to restricted assets

	2023 Current Actual \$ '000	2023 Non-current Actual \$ '000	2022 Current Actual \$ '000	2022 Non-current Actual \$ '000
<b>Total borrowings relating to restricted assets</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total borrowings relating to unrestricted assets</b>	<b>3,390</b>	<b>43,160</b>	<b>3,071</b>	<b>37,999</b>
<b>Total borrowings</b>	<b>3,390</b>	<b>43,160</b>	<b>3,071</b>	<b>37,999</b>

## Current borrowings not anticipated to be settled within the next twelve months

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

<b>Total borrowings</b>	<b>–</b>	<b>–</b>
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## (a) Changes in liabilities arising from financing activities

	2022		Non-cash movements				2023
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured	41,070	5,480	–	–	–	–	46,550
Lease liability (Note C2-1b)	1,994	(2,125)	2,598	–	–	–	2,467
<b>Total liabilities from financing activities</b>	<b>43,064</b>	<b>3,355</b>	<b>2,598</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>49,017</b>

	2021		Non-cash movements				2022
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured	35,616	5,454	–	–	–	–	41,070
Lease liability (Note C2-1b)	1,925	(1,885)	1,954	–	–	–	1,994
<b>Total liabilities from financing activities</b>	<b>37,541</b>	<b>3,569</b>	<b>1,954</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>43,064</b>

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Camden Council | Notes to the Financial Statements 30 June 2023

**C3-3 Borrowings (continued)****(b) Financing arrangements**

	<b>2023 Actual \$ '000</b>	2022 Actual \$ '000
<b>Total facilities</b>		
Bank overdraft facilities <sup>1</sup>	150	150
Credit cards/purchase cards	450	450
Master lease facilities <sup>2</sup>	500	–
<b>Total financing arrangements</b>	<b>1,100</b>	<b>600</b>
<b>Undrawn facilities</b>		
– Bank overdraft facilities	150	150
– Credit cards/purchase cards	450	450
– Lease facilities	500	–
<b>Total undrawn financing arrangements</b>	<b>1,100</b>	<b>600</b>

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

(2) Council entered into a master lease facility during 2023 for ICT equipment which can be used for future capital replacement programs.

**Accounting policy**

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the Income Statement over the period of the borrowings using the effective-interest method. Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the drawdown occurs. To the extent that there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

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

Borrowings are classified as current liabilities unless Council has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Camden Council | Notes to the Financial Statements 30 June 2023

**C3-4 Employee benefit provisions**

	<b>2023</b>	<b>2023</b>	2022	2022
	<b>Current</b>	<b>Non-current</b>	Current	Non-current
	<b>Actual</b>	<b>Actual</b>	Actual	Actual
	<b>\$ '000</b>	<b>\$ '000</b>	\$ '000	\$ '000
Annual leave	4,903	–	5,090	–
Long service leave	9,859	293	9,484	282
<b>Total employee benefit provisions</b>	<b>14,762</b>	<b>293</b>	<b>14,574</b>	<b>282</b>

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

	<b>2023</b>	2022
	<b>Actual</b>	Actual
	<b>\$ '000</b>	\$ '000

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

Provisions – employees benefits	9,869	10,375
	<b>9,869</b>	<b>10,375</b>

**Description of and movements in provisions**

	<b>ELE provisions</b>		
	<b>Annual leave</b>	<b>Long service leave</b>	<b>Total</b>
	<b>\$ '000</b>	<b>\$ '000</b>	<b>\$ '000</b>
<b>2023</b>			
At beginning of year	5,090	9,766	14,856
Additional provisions	4,036	2,049	6,085
Amounts used (payments)	(4,223)	(1,663)	(5,886)
Total ELE provisions at end of year	4,903	10,152	15,055
<b>2022</b>			
At beginning of year	4,757	10,748	15,505
Additional provisions	3,674	665	4,339
Amounts used (payments)	(3,341)	(1,647)	(4,988)
Total ELE provisions at end of year	5,090	9,766	14,856

**Accounting policy**

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

**Short-term obligations**

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

**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

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### C3-4 Employee benefit provisions (continued)

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the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

#### **On-costs**

The employee benefit provisions include the aggregate on-cost liabilities that will arise when payment of current employee benefits is made in future periods.

These amounts include superannuation and workers compensation expenses which will be payable upon the future payment of certain leave liabilities which employees are entitled to at the reporting period.

Camden Council | Notes to the Financial Statements 30 June 2023

## C4 Reserves

### C4-1 Nature and purpose of reserves

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#### **IPPE Revaluation reserve**

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

## D Risks and accounting uncertainties

### D1-1 Risks relating to financial instruments held

Council's activities expose it to a variety of financial risks including (1) price risk, (2) credit risk, (3) liquidity risk and (4) interest rate risk. Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance 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. A comparison by category of the carrying amounts and fair values of Council's financial assets and financial liabilities recognised in the financial statements is presented below.

	Carrying value 2023 \$ '000	Carrying value 2022 Restated \$ '000	Fair value 2023 \$ '000	Fair value 2022 Restated \$ '000
<b>Financial assets</b>				
<b>Measured at amortised cost</b>				
Cash and cash equivalents	26,017	13,316	26,017	13,316
Receivables	49,492	58,380	49,492	58,380
Investments				
– Debt securities at amortised cost	272,700	245,700	272,700	245,700
<b>Fair value through profit and loss</b>				
Investments				
– Held for trading	231	121	231	121
<b>Total financial assets</b>	<b>348,440</b>	<b>317,517</b>	<b>348,440</b>	<b>317,517</b>
<b>Financial liabilities</b>				
Payables	61,039	46,306	61,039	46,306
Loans/advances	46,550	41,070	46,550	41,070
Lease liabilities	2,466	1,994	2,466	1,994
<b>Total financial liabilities</b>	<b>110,055</b>	<b>89,370</b>	<b>110,055</b>	<b>89,370</b>

Fair value is determined as follows:

- **Cash and cash equivalents, receivables, payables** – are estimated to be the carrying value that approximates market value.
- **Borrowings and measure at amortised cost investments** – are based upon estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles, unless quoted market prices are available.
- Financial assets classified (i) **at fair value through profit and loss** or (ii) **at fair value through other comprehensive income** – are based upon quoted market prices (in active markets for identical investments) at the reporting date or independent valuation.

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. Council's finance area manages the cash and Investments portfolio with the assistance of an independent advisor.

Council has an investment policy which complies with the Local Government Act 1993 and Minister's investment order 625. This policy is regularly reviewed by Council and an investment report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance as required by Local Government regulations. The risks associated with the instruments held are:

- **Price risk** – the risk that the capital value of Investments may fluctuate due to changes in market prices, whether 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.
- **Liquidity risk** – the risk that Council will not be able to pay its debts as and when they fall due
- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.

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Camden Council | Notes to the Financial Statements 30 June 2023

**D1-1 Risks relating to financial instruments held (continued)**

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

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

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

Impact of a 1% movement in interest rates

– Equity / Income Statement	2,727	2,457
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**(b) Credit risk**

Council's major receivables comprise (i) rates and annual charges and (ii) user charges and fees.

Council typically manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures. However, over the course of the 2020/21 financial year, Council introduced a range of measures in response to the COVID-19 Pandemic. This included the suspension of debt recovery on overdue amounts. Debt Recovery actions recommenced during the 2022/2023 Financial year.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings. There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions.

Council makes suitable provision for expected credit losses as required and carries out credit checks on most non-rate debtors. There are no material receivables that have been subjected to a re-negotiation of repayment terms.

**Credit risk profile****Receivables – rates and annual charges**

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

	Not yet overdue \$ '000	overdue rates and annual charges < 5 years \$ '000	≥ 5 years \$ '000	Total \$ '000
<b>2023</b>				
Gross carrying amount	–	6,199	–	6,199
<b>2022</b>				
Gross carrying amount	–	5,975	–	5,975

**Receivables - non-rates and annual charges and contract assets**

Council applies the simplified approach for non-rates and annual charges debtors to provide for expected credit losses prescribed by AASB 9, which permits the use of the lifetime expected loss provision. To measure the expected credit losses, non-rates and annual charges debtors have been grouped based on shared credit risk characteristics and the days past due.

	Not yet overdue \$ '000	0 - 30 days \$ '000	Overdue debts			Total \$ '000
			31 - 60 days \$ '000	61 - 90 days \$ '000	> 91 days \$ '000	
<b>2023</b>						
Gross carrying amount	9,595	27,447	4,767	–	–	41,809
Expected loss rate (%)	0.00%	0.00%	1.74%	0.00%	0.00%	0.20%
<b>ECL provision</b>	<b>–</b>	<b>–</b>	<b>82</b>	<b>–</b>	<b>–</b>	<b>82</b>

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## D1-1 Risks relating to financial instruments held (continued)

	Not yet overdue Restated \$ '000	Overdue debts				Total Restated \$ '000
		0 - 30 days \$ '000	31 - 60 days \$ '000	61 - 90 days \$ '000	> 91 days \$ '000	
2022						
Gross carrying amount	43,663	3,723	3,797	–	–	51,183
Expected loss rate (%)	0.00%	0.00%	4.56%	0.00%	0.00%	0.34%
ECL provision	–	–	174	–	–	174

## (c) Liquidity risk

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

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

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

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

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

The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities (refer to Note C2-1(b) for lease liabilities) and therefore the balances in the table may not equal the balances in the Statement of Financial Position due to the effect of discounting.

	Weighted average interest rate %	Subject to no maturity \$ '000	payable in:			Total cash outflows \$ '000	Actual carrying values \$ '000
			≤ 1 Year \$ '000	1 - 5 Years \$ '000	> 5 Years \$ '000		
2023							
Borrowings	4.64%	–	3,390	15,693	27,467	46,550	46,550
Payables	0.00%	24,751	23,555	12,733	–	61,039	61,039
<b>Total financial liabilities</b>		<b>24,751</b>	<b>26,945</b>	<b>28,426</b>	<b>27,467</b>	<b>107,589</b>	<b>107,589</b>
2022							
Borrowings	4.51%	–	3,071	13,419	24,580	41,070	41,070
Payables	0.00%	23,022	10,421	12,863	–	46,306	46,306
<b>Total financial liabilities</b>		<b>23,022</b>	<b>13,492</b>	<b>26,282</b>	<b>24,580</b>	<b>87,376</b>	<b>87,376</b>

## D2-1 Fair value measurement

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The Council measures the following asset and liability classes at fair value on a recurring basis:

- Infrastructure, property, plant and equipment
- Investment property

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes.

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

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

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

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

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## D2-1 Fair value measurement (continued)

\$ '000	Notes	Fair value measurement hierarchy					
		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2023	2022	2023	2022 Restated	2023	2022 Restated
<b>Recurring fair value measurements</b>							
<b>Investment property</b> C1-7							
Properties		45,960	38,820	-	-	45,960	38,820
<b>Total investment property</b>		<b>45,960</b>	<b>38,820</b>	<b>-</b>	<b>-</b>	<b>45,960</b>	<b>38,820</b>
<b>Infrastructure, property, plant and equipment</b> C1-6							
Land		157,540	157,540	166,381	123,051	323,921	280,591
Land under Roads		-	-	306,251	209,435	306,251	209,435
Land Improvements		-	-	38,024	31,385	38,024	31,385
Buildings and Other Structures		-	-	231,864	215,814	231,864	215,814
Roads		-	-	693,652	660,436	693,652	660,436
Bridges		-	-	66,940	54,870	66,940	54,870
Footpaths		-	-	172,484	151,213	172,484	151,213
Bulk Earthworks		-	-	88,327	63,999	88,327	63,999
Stormwater Drainage		-	-	612,047	535,141	612,047	535,141
Other Open Space / Recreational Assets		-	-	11,257	10,313	11,257	10,313
Other Assets		-	-	3,044	3,042	3,044	3,042
<b>Total infrastructure, property, plant and equipment</b>		<b>157,540</b>	<b>157,540</b>	<b>2,390,271</b>	<b>2,058,699</b>	<b>2,547,811</b>	<b>2,216,239</b>

## Valuation techniques

The fair valuation techniques Council has employed while utilising level 2 and level 3 inputs are as follows:

**Investment property****Land - Operational and Investment properties**

Level two valuation input were used to value land held in freehold title as well as land used for special purposes which is restricted in use under current zoning rules. Sales proceeds of comparable land sites in close proximity are adjusted for differences in key attributes such as property size. The most significant inputs into this valuation approach are price per square metre.

**Building and Investments properties**

The commercial property market across the Macarthur region has shown clear signs of improvement over the last three (3) years with an increase in sale volumes and escalating values. Specialised buildings were valued using the cost approach using registered valuers. The unit rate based on square meters could be supported from market evidence.

**Infrastructure, property, plant and equipment (IPPE)****Land - Operational Land**

This asset class contains land defined as operational land in accordance with the NSW Local Government Act 1993. Council valued operational land at fair value in June 2022. Operational land values were provided by an external valuer (Scott Fullarton Valuations Pty Ltd).

Generally fair value is the most advantageous price reasonably obtainable by the seller and the most advantageous price reasonably obtained by the buyer. This is not necessarily the market selling price of the asset, rather, it is regarded as the maximum value that agency management would rationally pay to acquire the asset if it did not hold it, taking into account; quoted market price in an active and liquid market, the current market price of the same or similar asset, the cost of replacing the asset, if management intend to replace the asset, the remaining useful life and condition of the asset and cash flows from the future use and disposal.

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## D2-1 Fair value measurement (continued)

There has been no change to the valuation process for this asset class during this reporting period.

### Land - Community Land

This asset class contains land defined as community land in accordance with the NSW Local Government Act 1993. Community land is land intended for public access and use or where other restrictions applying to the land create some obligation to maintain public access. Therefore there a number of restrictions on community land including that; it cannot be sold, cannot be leased for more than 21 years, and must have a plan of management.

Councils are permitted to use the NSW Valuer General's valuations to represent fair valuation for the revaluation of community land. Camden Council has adopted this approach for the valuation of its community land assets. Community land was valued as at 30 June 2023 using the NSW Valuer General's valuations.

There has been no change to the valuation process for this asset class during this reporting period.

### Land under Roads

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips. All land under roads has been recognised on an Englobo valuation basis, based upon a municipal rate. The Englobo basis of valuation is based on the concept of developing a raw land value for land under roads.

Land under roads were revalued as at 30 June 2023 financial year, the value being calculated according to the revised municipal rate. Council uses the englobo basis for valuation and as per the methodology a discount rate of 90% is applied for Land under roads. There has been no change to the valuation process for this asset class during this reporting period.

### Land Improvements

This asset class contains all works carried out on land to improve its utility, service potential or make it ready for an identified use. It includes items such as but not limited to playing courts and fields, irrigation and landscaping. In 2020-21, valuations were undertaken for this Asset Category and were completed by Council staff using the depreciated replacement cost. To estimate the replacement cost rates for this Asset Category, the following sources were accessed:

- Cordell's Cost Estimating Guide June 2021
- Rawlinson's – 2021 – Australian Construction Handbook and/or
- Actual supplied project cost rates for unique items.

The inputs used to value these assets, including estimates of residual value, patterns of consumption, asset condition and useful life required extensive professional judgement which has had a significant impact on the final determination of fair value.

There has been no change to the valuation process for this class of asset during the reporting period.

### Buildings and Other Structures - Buildings (Specialised & Non Specialised)

Council's buildings (specialised and non-specialised) were valued by an external valuer in June 2022. The valuations were provided by Scott Fullarton Valuations Pty Ltd(SFV).

Non- specialised buildings were valued as per market approach and specialised buildings were valued at cost approach.

SFV's schedule provides the gross replacement cost of a modern equivalent asset for each building which is obtained by applying a unit rate to a structure or a square metre rate to a building, based on its current replacement cost, which is the lowest cost of replacing the economic benefits of the existing asset using modern technology. Gross replacement cost rates have been determined utilising local projects/data, where available, local knowledge and SFV's database which analyses "new" builds by other Councils and is verified by first principle calculations. Data sources, also, included current published reference rates from Rawlinsons Construction Handbook. Whilst each building was physically inspected, the inputs used to value these assets, including estimates of residual value, patterns of consumption, asset condition and useful life required extensive professional judgement which has had a significant impact on the final determination of fair value.

There has been no change to the valuation process for this asset class during this reporting period.

### Buildings and Other Structures - Other Structures

This asset class contains all other structures not included in the category of buildings that are controlled by Council and have been constructed for a variety of purposes.

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## D2-1 Fair value measurement (continued)

- Other Structures - In 2020-21, valuations were undertaken for this Asset Category and were completed by Council staff using the depreciated replacement cost. To estimate the replacement cost rates for this Asset Category, the following sources were accessed:
  - Cordell's Cost Estimating Guide June 2021
  - Rawlinson's – 2021 – Australian Construction Handbook and/or
  - Actual supplied project cost rates for unique items.
- Other Structures (Artworks) - In 2020-21, valuations were undertaken for this category and were completed by McWilliams & Associated Pty Ltd where the Valuer nominated Market Value was utilised as the Current Replacement Cost of an Asset.

The inputs used to value these assets, including estimates of residual value, patterns of consumption, asset condition and useful life required extensive professional judgement which has had a significant impact on the final determination of fair value.

There has been no change to the valuation process for this asset class during this reporting period.

### Roads

This asset class comprises of the road structure (carriageway), kerb and gutter, traffic signs, road structures (such as roundabouts and medians) and road furniture (such as bus shelters and guardrails). The valuation of roads and road structures was undertaken as at 30 June 2023 using the depreciated replacement cost (unit rate). The construction cost estimation was undertaken using 2023 Rawlinson's – Australian Construction Handbook standard rates.

The condition assessment for all Asset Classes under Roads Asset category was conducted using several methodologies:

1. External Data Collection by Pavement Management Services
2. Internal Asset Data collection by Camden Council – LGA wide sample testing the level of componentisation adopted by Council is in accordance with AASB116, OLG Circular 09-09 and the Institute of Public Works Engineers International Infrastructure Management Manual (IIMM).

The written down value of each asset was determined based on asset remaining useful life and asset depreciation was calculated using straight-line depreciation methodology as described in AASB116. The component standard useful lives have been identified using suggested lives in IPWEA IIMM or as part of professional judgement after noting the asset depreciation and consumption pattern within Camden or in comparison with other Councils.

### Bridges

Council has three main types of bridges which are culverts, footbridges and road bridges. The valuation of bridges was undertaken as at 30 June 2023 using the depreciated replacement cost (unit rate). The construction cost estimation was based on actual project cost rates for footbridges and road bridges. The construction cost rate estimation for culverts was undertaken using 2023 Rawlinson's Australian Construction Handbook standard rates.

The inputs used to value these assets, including ; patterns of consumption, asset condition and useful life have been identified using suggested lives in IPWEA IIMM or as part of professional judgement after noting the asset depreciation pattern in the Council and comparing the information with other Councils.

Condition assessments were conducted through

1. In-house level visual inspection and sample testing.
2. External Data collection by Pavement Management Services.

Condition assessments were based on four key components: superstructure, abutment, sub-structure and general/miscellaneous.

The written down value of each asset was determined based on asset remaining useful life and asset depreciation was calculated using straight-line depreciation methodology as described in AASB116. The component standard useful lives have been identified using suggested lives in IPWEA IIMM or as part of professional judgement after noting the asset depreciation and consumption pattern within Camden or in comparison with other Councils.

### Footpaths

This asset class comprises footpaths and cycle ways. The valuation of footpaths was as at 30 June 2023 using the depreciated replacement cost (unit rate). The construction cost estimation was undertaken using 2023 Rawlinson's – Australian Construction Handbook standard rates.

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## D2-1 Fair value measurement (continued)

The condition assessment for all Asset Classes under Footpath asset class was conducted by internal Asset Data collection by Camden Council – LGA wide sample data collection in 2022 and 2023. The internal data collection was undertaken to provide comprehensive condition assessment for footpath and cycleway assets.

The written down value of each asset was determined based on asset remaining useful life and asset depreciation was calculated using straight-line depreciation methodology as described in AASB116. The component standard useful lives have been identified using suggested lives in IPWEA IIMM or as part of professional judgement after noting the asset depreciation and consumption pattern within Camden or in comparison with other Councils.

### Stormwater Drainage

Council has grouped its stormwater assets into four main types which are pits, pipes, headwalls and stormwater quality improvement devices. The valuation of stormwater drainage was as at 30 June 2023 using the depreciated replacement cost (unit rate). The construction cost estimation was undertaken using 2023 Rawlinson's – Australian Construction Handbook standard rates.

The inputs used to value these assets, including estimates of pattern of consumption; asset condition and useful life have been identified using suggested lives in IPWEA IIMM or as part of professional judgement after noting the asset depreciation pattern in the Council and comparing the information with other Councils.

Condition assessments were conducted through in-house sample data collection over 2020/21, 2021/22 and 2022/23 by conducting visual inspections including collecting photographic evidence of sample assets.

The written down value of each asset was determined based on asset remaining useful life and asset depreciation was calculated using straight-line depreciation methodology as described in AASB116. The component standard useful lives have been identified using suggested lives in IPWEA IIMM or as part of professional judgement after noting the asset depreciation within Camden or in comparison with other Councils.

### Open Space / Recreational Assets & Other Assets

This asset class includes all of the Council's Playgrounds and associated Playground Components such as fitness equipment, play equipment, playground Softfall and edging assets.

Valuations were undertaken in 2020-21 and were completed by KICO Playground Inspection Services using the depreciated replacement cost for all Playground Equipment. The inputs used to value the Playground Assets, including estimates of residual value, patterns of consumption required extensive professional judgement which was externally sourced. The external valuer also performed detailed condition and defect assessments and assessed the total and remaining useful lives of each playground equipment component.

In 2020/21, valuations were undertaken for the Playground Softfall and Softfall Edging assets and were completed by Council staff using the depreciated replacement cost. This was completed with the assistance of specialist staff such as Landscape Architects within the Council and developer/contractor component breakdown. To estimate the replacement cost rates for this Asset Category, the following sources were accessed:

- Cordell's Cost Estimating Guide June 2021
- Rawlinsons – 2021 – Australian Construction Handbook and/or
- Actual supplied project cost rates for unique items.

The inputs used to value the assets in this Asset Category, including estimates of residual value, patterns of consumption, asset condition and useful life required extensive professional judgement which has had a significant impact on the final determination of fair value.

There has been no change to the valuation process for this asset class during this reporting period and the written down value of each asset was determined based on asset remaining useful life and asset depreciation was calculated using straight-line depreciation methodology as described in AASB116.

### Highest and best use

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

## D3-1 Contingencies

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

### LIABILITIES NOT RECOGNISED

#### 1. Guarantees

##### (i) Defined benefit superannuation contribution plans

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

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

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

##### *Description of the funding arrangements.*

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

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

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

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

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$40.0 million for 1 July 2019 to 31 December 2021 and \$20.0 million per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2022. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials.

##### *Description of the extent to which Council can be liable to the plan for other Council's obligations under the terms and conditions of the multi-employer plan*

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

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

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

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2023 was \$210,950.79. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2022.

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### D3-1 Contingencies (continued)

The amount of additional contributions included in the total employer contribution advised above is \$113,420.28. Council's expected contribution to the plan for the next annual reporting period is \$215,860.44.

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

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

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

The share of any funding surplus or deficit that can be attributed to Council is 0.61%

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

The key economic long term assumptions used to calculate the present value of accrued benefits are:

Investment return	6.0% per annum
Salary inflation *	3.5% per annum
Increase in CPI	6.0% for FY 22/23 2.5% per annum thereafter

\* Plus promotional increases

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group.

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation will be completed by December 2023.

#### (ii) StateCover Limited

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

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

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

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

#### (iii) Other guarantees

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

## 2. Other liabilities

### (i) Third party claims

Council has been named as a defendant in two related actions for undisclosed damages arising from land subsidence in a development area. It is not possible to estimate the potential financial impact of these actions however these may attract contribution from other parties and be covered under the Council's risk and insurance programme. Camden Council is defending these actions.

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

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### D3-1 Contingencies (continued)

Council believes that it is appropriately covered for all claims through its insurance coverage and does not expect any material liabilities to eventuate.

#### (ii) CivicRisk Mutual

Council is a member of CivicRisk Mutual Ltd, a mutual self-insurance scheme providing general insurance to local government. CivicRisk Mutual Ltd membership includes the potential to share in either the net surplus or deficit of protection years depending on its past performance. Council's share of the net surplus or deficit reflects Council's contributions to the pool and the result of insurance claims within each of the fund years. The future realisation and finalisation of claims incurred but not reported to 30/6/2023 this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

#### ASSETS NOT RECOGNISED

##### (i) Infringement notices/fines

Fines and penalty income, the result of Council issuing infringement notices is followed up and collected by the Infringement Processing Bureau.

Council's revenue recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at year end, there is a potential asset due to Council representing issued but unpaid infringement notices.

Due to the limited information available on the status, value and duration of outstanding notices, Council is unable to determine the value of outstanding income.

##### (ii) Biodiversity Credits

Camden Council signed a Biobanking Agreement for 37.5 hectares of land located at Gundungurra Reserve, Elderslie in May 2019. The Biobanking Agreement generates biodiversity credits which can be sold to parties that require credits to offset urban development or construction projects.

Council recognises the value of biodiversity credits which have not yet been sold as inventory. The value of these credits is recognised in line with the Bio Banking Agreement entered into in May 2019.

The sale price of each biodiversity credit occurs after negotiation between Council and the prospective buyer. While there is a limited market for the sale of Biodiversity credits, the sale price is affected by market conditions such as supply and demand. The market for biodiversity credits is heavily impacted by previous sales and for a number of credits held by Council, there is no observable market reference which can be used to consider current value. Despite the lack of a observable market reference, Council believes it will achieve a higher value for the sale of these credits than disclosed in Note C1-5 Inventories. However, due to the limited information on the market value, Council is unable to determine the value which will be received upon the sale of credits in future reporting periods.

**E People and relationships****E1 Related party disclosures****E1-1 Key management personnel (KMP)**

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly comprising the Mayor, Councillors, Chief Executive Officer and Directors.

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

	2023 \$ '000	2022 \$ '000
<b>Compensation:</b>		
Short-term benefits	2,591	2,392
Post-employment benefits	167	170
Other long-term benefits	34	86
<b>Total</b>	<b>2,792</b>	<b>2,648</b>

**Other transactions with KMP and their related parties**

Nature of the transaction	Ref	Transactions during the year \$ '000	Outstanding balances including commitments \$ '000	Terms and conditions	Impairment provision on outstanding balances \$ '000	Impairment expense \$ '000
<b>2023</b>						
Traineeship Program	1	825	-		-	-
<b>2022</b>						
Traineeship Program	1	586	-		-	-

<sup>1</sup> Camden Council uses a training company to source trainees that are offered apprenticeships at Camden Council. The funding of this program is endorsed by the Council upon adoption of the budget each year, which includes a public exhibition period of 28 days. A KMP of the training company is a close family member of a KMP of Camden Council.

The KMP of Camden Council has no influence or control over the transactions between the two entities. AASB124 Related Party Disclosures does not allow the exclusion of transactions between related parties for reporting purposes even deemed at arm's length.

Camden Council | Notes to the Financial Statements 30 June 2023

**E1-2 Councillor and Mayoral fees and associated expenses**

	<b>2023</b>	2022
	<b>Actual</b>	Actual
	<b>\$ '000</b>	\$ '000

The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:

Mayoral fee	59	52
Councillors' fees	200	178
Other Councillors' expenses (including Mayor)	67	47
<b>Total</b>	<b>326</b>	<b>277</b>

Camden Council | Notes to the Financial Statements 30 June 2023

**E2 Other relationships****E2-1 Audit fees**

	<b>2023 Actual \$ '000</b>	2022 Actual \$ '000
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During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms

**Auditors of the Council - NSW Auditor-General:****(i) Audit and other assurance services**

Audit and review of financial statements

<b>154</b>	204
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**Remuneration for audit and other assurance services**

<b>154</b>	204
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**Total Auditor-General remuneration**

<b>154</b>	204
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**Non NSW Auditor-General audit firms****(i) Audit and other assurance services**

Other audit and assurance services – Internal Audit

<b>106</b>	67
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**Remuneration for audit and other assurance services**

<b>106</b>	67
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**Total remuneration of non NSW Auditor-General audit firms**

<b>106</b>	67
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**Total audit fees**

<b>260</b>	271
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Camden Council | Notes to the Financial Statements 30 June 2023

**F Other matters****F1-1 Statement of Cash Flows information****(a) Reconciliation of net operating result to cash provided from operating activities**

	<b>2023</b>	2022
	<b>Actual</b>	Restated
	<b>\$ '000</b>	Actual
		\$ '000
<b>Net operating result from Income Statement</b>	<b>105,690</b>	158,070
<b>Add / (less) non-cash items:</b>		
Depreciation and amortisation	<b>32,923</b>	30,179
(Gain) / loss on disposal of assets	<b>3,087</b>	1,978
Non-cash capital grants and contributions	<b>(64,948)</b>	(82,828)
Losses/(gains) recognised on fair value re-measurements through the P&L:		
– Investments classified as 'at fair value' or 'held for trading'	<b>(110)</b>	(20)
– Investment property	<b>(7,140)</b>	(4,340)
<b>Movements in operating assets and liabilities and other cash items:</b>		
(Increase) / decrease of receivables	<b>8,980</b>	(39,960)
Increase / (decrease) in provision for impairment of receivables	<b>(92)</b>	59
(Increase) / decrease of inventories	<b>103</b>	12
(Increase) / decrease of other current assets	<b>(168)</b>	(682)
Increase / (decrease) in payables	<b>2,920</b>	1,017
Increase / (decrease) in accrued interest payable	<b>5</b>	20
Increase / (decrease) in other accrued expenses payable	<b>294</b>	277
Increase / (decrease) in other liabilities	<b>1,559</b>	4,143
Increase / (decrease) in contract liabilities	<b>18,443</b>	26,682
Increase / (decrease) in employee benefit provision	<b>199</b>	(649)
<b>Net cash flows from operating activities</b>	<b>101,745</b>	93,958

**(b) Non-cash investing and financing activities**

Other dedications	<b>64,948</b>	82,828
<b>Total non-cash investing and financing activities</b>	<b>64,948</b>	82,828

Camden Council | Notes to the Financial Statements 30 June 2023

## F2-1 Commitments

### Capital commitments (exclusive of GST)

	2023 Actual \$ '000	2022 Actual \$ '000
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Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

#### Property, plant and equipment

Buildings	33,655	3,504
Plant and equipment	1,397	844
Infrastructure assets	10,709	10,649
Other	234	368
<b>Total commitments</b>	<b>45,995</b>	<b>15,365</b>

#### These expenditures are payable as follows:

Within the next year	45,995	15,365
<b>Total payable</b>	<b>45,995</b>	<b>15,365</b>

#### Sources for funding of capital commitments:

Unrestricted general funds	264	–
Externally restricted reserves	42,077	8,122
Internally restricted reserves	3,654	7,243
<b>Total sources of funding</b>	<b>45,995</b>	<b>15,365</b>

#### Details of capital commitments

The above capital commitments relate to signed contracts entered into and operative as at 30 June 2023.

### F3-1 Events occurring after the reporting date

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



## F4 Changes from prior year statements

### F4-1 Correction of errors

Details of errors	Impact of correction of errors (\$'000)
<p><b>Infrastructure Assets Inventory Review - Drainage Infrastructure Measurement</b></p> <p>Council continues to undertake a comprehensive review of each asset class to improve the accuracy and quality of information in its asset management system. Council has continued to refine the measurement of certain infrastructure and corrected unit rates to determine fair value rates. This adjustment relates to the correction of unit rates applied to sandstone retaining walls (drainage basins). The correction of these errors was a net increase in the balance of infrastructure, property, plant and equipment (IPPE) by \$35.43m which required a prior year adjustment to the opening balance as at 1 July 2021 and as at 30 June 2022.</p>	35,434
<p><b>Infrastructure Assets Inventory Review - Drainage Infrastructure Revaluation</b></p> <p>Council continues to undertake a comprehensive review of each asset class to improve the accuracy and quality of information in its asset management system. Council has continued to refine and improve its condition rating data and inspection regimes. This adjustment relates to the correction of condition data which impacted the last comprehensive revaluation performed for drainage infrastructure. The correction of these errors was a net decrease in the balance of infrastructure, property, plant and equipment (IPPE) by \$5.10m which required a prior year adjustment to the closing balance as at 30 June 2022.</p>	(5,106)
<p><b>Infrastructure Assets Inventory Review - Drainage Infrastructure Disposal</b></p> <p>Council continues to undertake a comprehensive review of each asset class to improve the accuracy and quality of information in its asset management system. This review resulted in the identification of assets which are no longer in Council's ownership, which should have been disposed off in prior year periods. The correction of these errors was a net decrease in the balance of infrastructure, property, plant and equipment (IPPE) by \$2.33m which required a prior year adjustment to the opening balance as at 1 July 2021 and as at 30 June 2022.</p>	(2,335)
<p><b>Dedicated Infrastructure - Asset Capitalisation Timing</b></p> <p>Council continues to undertake a comprehensive review of each asset class to improve the accuracy and quality of information in its asset management system. As part of the 2022/23 capitalisation process, a number of assets were identified which had been transferred into Council's ownership in prior year periods. These assets had been transferred into Council's ownership either as a result of development consent or Voluntary Planning Agreements. The correction of these errors was a net increase in the balance of infrastructure, property, plant and equipment (IPPE) by \$9.03m which required a prior year adjustment to the opening balance as at 1 July 2021 and as at 30 June 2022.</p>	9,030
<p><b>Biodiversity Credits</b></p> <p>In order to save certain threatened species &amp; ecosystems, the Department of Planning and Environment (Environment &amp; Heritage) allows for the creation of Biodiversity Stewardship Agreement. Camden Council signed a Biodiversity Stewardship Agreement for 37.5 hectares of land located at Gundungurra Reserve, Elderslie in May 2019. The Agreement generates biodiversity credits which can be sold to parties that require credits to offset urban development or construction projects. Council did not account these credits upon signing of the agreement. The correction of these errors was a net increase in the balance of Inventory(\$3.40m) and Receivables(\$0.91m) which required a prior year adjustment to the opening balance as at 1 July 2021 and as at 30 June 2022.</p>	4,310
<p><b>Net Impact</b></p>	41,333

The errors identified above relating to the financial year 2021/22 have been corrected by restating the income statement and statement of financial position as at 30 June 2022. The errors identified above relating to entries prior to 1 July 2021 have been corrected by restating the balances at the beginning of the earliest period presented (1 July 2021) and taking the adjustment through to accumulated surplus and revaluation reserves at that date.

Camden Council | Notes to the Financial Statements 30 June 2023

## F4-1 Correction of errors (continued)

Comparatives have been changed to reflect the correction of errors. The impact on each line item is shown in the tables below.

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

## Statement of Financial Position

	Original Balance 1 July, 2021 \$ '000	Impact Increase/ (decrease) \$ '000	Restated Balance 1 July, 2021 \$ '000
Receivables	13,693	(91)	13,602
Inventories	490	3,402	3,892
<b>Total current assets</b>	<b>196,084</b>	<b>3,311</b>	<b>199,395</b>
Receivables	3,878	999	4,877
Infrastructure Property Plant & equipment	2,027,972	34,268	2,062,240
<b>Total non-current assets</b>	<b>2,098,294</b>	<b>35,267</b>	<b>2,133,561</b>
<b>Total assets</b>	<b>2,294,378</b>	<b>38,578</b>	<b>2,332,956</b>
<b>Total liabilities</b>	<b>106,139</b>	<b>-</b>	<b>106,139</b>
<b>Net assets</b>	<b>2,188,239</b>	<b>38,578</b>	<b>2,226,817</b>
Accumulated surplus	1,503,891	8,696	1,512,587
Revaluation reserves	684,348	29,882	714,230
<b>Total equity</b>	<b>2,188,239</b>	<b>38,578</b>	<b>2,226,817</b>

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

## Statement of Financial Position

	Original Balance 30 June, 2022 \$ '000	Impact Increase/ (decrease) \$ '000	Restated Balance 30 June, 2022 \$ '000
Receivables	54,607	(91)	54,516
Inventories	478	3,402	3,880
<b>Total current assets</b>	<b>285,209</b>	<b>3,311</b>	<b>288,520</b>
Receivables	2,865	999	3,864
Infrastructure Property Plant & equipment	2,245,054	37,023	2,282,077
<b>Total non-current assets</b>	<b>2,320,191</b>	<b>38,022</b>	<b>2,358,213</b>
<b>Total assets</b>	<b>2,605,400</b>	<b>41,333</b>	<b>2,646,733</b>
<b>Total liabilities</b>	<b>143,152</b>	<b>-</b>	<b>143,152</b>
<b>Net assets</b>	<b>2,462,248</b>	<b>41,333</b>	<b>2,503,581</b>
Accumulated surplus	1,658,727	11,929	1,670,656
Revaluation reserves	803,521	29,404	832,925
<b>Total equity</b>	<b>2,462,248</b>	<b>41,333</b>	<b>2,503,581</b>

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Camden Council | Notes to the Financial Statements 30 June 2023

## F4-1 Correction of errors (continued)

## Income Statement

	Original Balance 30 June, 2022 \$ '000	Impact Increase/ (decrease) \$ '000	Restated Balance 30 June, 2022 \$ '000
Grants and contributions provided for capital purposes	164,281	4,046	168,327
<b>Total income from continuing operations</b>	<b>290,459</b>	<b>4,046</b>	<b>294,505</b>
Depreciation, amortisation and impairment of non-financial assets	29,367	813	30,180
<b>Total expenses from continuing operations</b>	<b>135,623</b>	<b>813</b>	<b>136,436</b>
<b>Net operating result for the year</b>	<b>154,836</b>	<b>3,233</b>	<b>158,069</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>(9,445)</b>	<b>(813)</b>	<b>(10,258)</b>

## Statement of Comprehensive Income

	Original Balance 30 June, 2022 \$ '000	Impact Increase/ (decrease) \$ '000	Restated Balance 30 June, 2022 \$ '000
<b>Net operating result for the year</b>	<b>154,836</b>	<b>3,233</b>	<b>158,069</b>
Gain (loss) on revaluation of infrastructure, property, plant and equipment	119,173	(477)	118,696
<b>Other comprehensive income</b>	<b>119,173</b>	<b>(477)</b>	<b>118,696</b>
<b>Total comprehensive income for the year</b>	<b>274,009</b>	<b>2,756</b>	<b>276,765</b>

## F5 Statement of developer contributions as at 30 June 2023

## F5-1 Summary of developer contributions

	Opening balance at 1 July 2022 \$ '000	Contributions received during the year			Interest and investment income earned \$ '000	Amounts expended \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2023 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash Land \$ '000	Non-cash Other \$ '000					
Open space	26,065	8,551	–	–	1,693	(7,612)	284	28,981	22,596
Drainage	23,671	7,323	–	–	1,011	(272)	(15)	31,718	13,565
Roads	14,349	7,275	–	–	(112)	(1,402)	(812)	19,298	(19,428)
Parking	190	–	–	–	(100)	–	–	90	(3,553)
Community facilities	22,663	3,472	–	–	462	(547)	(145)	25,905	(7,662)
Traffic facilities	123	27	–	–	(31)	(277)	287	129	(1,464)
Other	1,323	304	–	–	(49)	(786)	401	1,193	(4,054)
<b>S7.11 contributions – under a plan</b>	<b>88,384</b>	<b>26,952</b>	<b>–</b>	<b>–</b>	<b>2,874</b>	<b>(10,896)</b>	<b>–</b>	<b>107,314</b>	<b>–</b>
<b>Total S7.11 and S7.12 revenue under plans</b>	<b>88,384</b>	<b>26,952</b>	<b>–</b>	<b>–</b>	<b>2,874</b>	<b>(10,896)</b>	<b>–</b>	<b>107,314</b>	<b>–</b>
S7.11 not under plans	139	–	–	–	4	–	–	143	–
S7.4 planning agreements	105,087	3,698	6,022	10,494	2,082	(41,378)	–	86,006	–
<b>Total contributions</b>	<b>193,610</b>	<b>30,650</b>	<b>6,022</b>	<b>10,494</b>	<b>4,960</b>	<b>(52,274)</b>	<b>–</b>	<b>193,463</b>	<b>–</b>

Under the *Environmental Planning and Assessment Act 1979*, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

## F5-2 Developer contributions by plan

	Opening balance at 1 July 2022 \$ '000	Contributions received during the year			Interest and investment income earned \$ '000	Amounts expended \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2023 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash Land \$ '000	Non-cash Other \$ '000					
<b>CONTRIBUTION PLAN - MANAGEMENT &amp; PROVISION OF INFRASTRUCTURE IN LGA</b>									
Drainage	10,953	248	-	-	531	(118)	(15)	11,599	12,757
Roads	2,630	231	-	-	(545)	(537)	-	1,779	(20,676)
Traffic facilities	-	17	-	-	(25)	(7)	15	-	(862)
Parking	190	-	-	-	(100)	-	-	90	(3,553)
Open space	869	2,029	-	-	813	(1,765)	-	1,946	20,406
Community facilities	4,315	893	-	-	(65)	(1)	-	5,142	(7,204)
Other	938	106	-	-	-	(245)	-	799	(868)
Community facilities	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>19,895</b>	<b>3,524</b>	<b>-</b>	<b>-</b>	<b>609</b>	<b>(2,673)</b>	<b>-</b>	<b>21,355</b>	<b>-</b>
<b>CONTRIBUTION PLAN NO 3 - UPPER NARELLAN CREEK (TRUNK DRAINAGE &amp; WATER QUALITY FACILITIES)</b>									
Drainage	4,534	17	-	-	136	-	-	4,687	-
Parking	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>4,534</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>136</b>	<b>-</b>	<b>-</b>	<b>4,687</b>	<b>-</b>
<b>CONTRIBUTION PLAN NO 5 - TRUNK DRAINAGE CATHERINE FIELD</b>									
Drainage	161	17	-	-	5	-	-	183	-
Open space	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>161</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>183</b>	<b>-</b>
<b>CONTRIBUTION PLAN NO 7 - ROAD MAINTENANCE - EXTRACTIVE INDUSTRIES</b>									
Roads	338	23	-	-	10	-	-	371	-
Community facilities	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>338</b>	<b>23</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>371</b>	<b>-</b>
<b>CONTRIBUTION PLAN NO 11 - SMEATON GRANGE ROADWORKS</b>									
Roads	2,596	-	-	-	77	-	-	2,673	-
Open space	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2,596</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77</b>	<b>-</b>	<b>-</b>	<b>2,673</b>	<b>-</b>
<b>CONTRIBUTION PLAN NUMBER 16 - ELLIS LANE / GRASMERE DEVELOPMENT</b>									
Roads	915	-	-	-	28	-	-	943	38
Traffic facilities	125	1	-	-	3	-	-	129	-
Community facilities	130	4	-	-	4	-	-	138	-
Other	34	-	-	-	-	-	-	34	(38)
<b>Total</b>	<b>1,204</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>35</b>	<b>-</b>	<b>-</b>	<b>1,244</b>	<b>-</b>

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Camden Council | Notes to the Financial Statements 30 June 2023

## F5-2 Developer contributions by plan (continued)

	Opening balance at 1 July 2022 \$ '000	Contributions received during the year			Interest and investment income earned \$ '000	Amounts expended \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2023 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash Land \$ '000	Non-cash Other \$ '000					
<b>CONTRIBUTION PLAN NO 17 - NARELLAN TOWN CENTRE</b>									
Traffic facilities	(2)	9	-	-	(9)	(270)	272	-	(602)
Open space	1,097	28	-	-	33	(598)	(272)	288	602
Other	346	-	-	-	10	-	-	356	-
<b>Total</b>	<b>1,441</b>	<b>37</b>	<b>-</b>	<b>-</b>	<b>34</b>	<b>(868)</b>	<b>-</b>	<b>644</b>	<b>-</b>
<b>CONTRIBUTION PLAN NO 18 - HARRINGTON PARK RELEASE AREA (COMMUNITY &amp; RECREATION FACILITIES)</b>									
Parking	-	-	-	-	-	-	-	-	-
Open space	54	-	-	-	2	-	-	56	770
Community facilities	2	-	-	-	-	-	-	2	(770)
Other	4	-	-	-	-	-	-	4	-
<b>Total</b>	<b>60</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>62</b>	<b>-</b>
<b>CONTRIBUTION PLAN - ORAN PARK AND TURNER ROAD PRECINCTS</b>									
Drainage	1,677	453	-	-	176	-	-	2,306	3,937
Roads	3,151	47	-	-	105	-	-	3,303	223
Parking	-	-	-	-	-	-	-	-	-
Open space	17,204	2,754	-	-	587	-	-	20,545	478
Community facilities	15,838	2,369	-	-	478	(546)	-	18,139	86
Other	-	-	-	-	-	-	-	-	(251)
<b>Total</b>	<b>37,870</b>	<b>5,623</b>	<b>-</b>	<b>-</b>	<b>1,346</b>	<b>(546)</b>	<b>-</b>	<b>44,293</b>	<b>4,473</b>
<b>CONTRIBUTION PLAN - CATHERINE FIELD (PART) PRECINCT</b>									
Drainage	503	-	-	-	15	-	-	518	-
Roads	231	-	-	-	7	-	-	238	-
Open space	2,293	280	-	-	105	(57)	-	2,621	188
Community facilities	2,081	104	-	-	38	-	(145)	2,078	226
Other	1	-	-	-	(10)	(136)	145	-	(414)
<b>Total</b>	<b>5,109</b>	<b>384</b>	<b>-</b>	<b>-</b>	<b>155</b>	<b>(193)</b>	<b>-</b>	<b>5,455</b>	<b>-</b>

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## F5-2 Developer contributions by plan (continued)

	Opening balance at 1 July 2022 \$ '000	Contributions received during the year			Interest and investment income earned \$ '000	Amounts expended \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2023 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash Land \$ '000	Non-cash Other \$ '000					
<b>CONTRIBUTION PLAN - LEPPINGTON NORTH PRECINCT</b>									
Drainage	818	2,591	-	-	(79)	(81)	-	3,249	(3,129)
Roads	1,165	3,441	-	-	40	(156)	(681)	3,809	781
Open space	-	-	-	-	(11)	(545)	556	-	(824)
Community facilities	7	-	-	-	(3)	-	-	4	-
Other	-	126	-	-	(25)	(226)	125	-	(1,301)
<b>Total</b>	<b>1,990</b>	<b>6,158</b>	<b>-</b>	<b>-</b>	<b>(78)</b>	<b>(1,008)</b>	<b>-</b>	<b>7,062</b>	<b>(4,473)</b>
<b>CONTRIBUTION PLAN - LEPPINGTON PRECINCT</b>									
Drainage	5,025	3,997	-	-	227	(73)	-	9,176	-
Roads	3,323	3,533	-	-	166	(709)	(131)	6,182	206
Open space	4,547	3,460	-	-	164	(4,647)	-	3,524	976
Community facilities	290	102	-	-	10	-	-	402	-
Other	-	72	-	-	(24)	(179)	131	-	(1,182)
<b>Total</b>	<b>13,185</b>	<b>11,164</b>	<b>-</b>	<b>-</b>	<b>543</b>	<b>(5,608)</b>	<b>-</b>	<b>19,284</b>	<b>-</b>

Camden Council | Notes to the Financial Statements 30 June 2023

## F5-3 Contributions not under plans

	Opening balance at 1 July 2022 \$ '000	Contributions received during the year			Interest and investment income earned \$ '000	Amounts expended \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2023 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash Land \$ '000	Non-cash Other \$ '000					
<b>S7.11 CONTRIBUTIONS – NOT UNDER A PLAN</b>									
Drainage	24	-	-	-	-	-	-	24	-
Open space	67	-	-	-	2	-	-	69	-
Community facilities	48	-	-	-	2	-	-	50	-
<b>Total</b>	<b>139</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>143</b>	<b>-</b>

## F5-4 S7.4 planning agreements

<b>S7.4 planning agreements</b>									
Drainage	4,714	98	-	4,536	137	(4,536)	-	4,949	-
Roads	2,607	8	-	3,507	77	(3,507)	-	2,692	-
Traffic facilities	188	-	-	-	6	-	-	194	-
Open space	12,869	588	6,022	2,452	390	(8,474)	-	13,847	-
Community facilities	82,599	1,241	-	-	1,379	(24,522)	-	60,697	-
Other	2,110	1,763	-	-	93	(339)	-	3,627	-
<b>Total</b>	<b>105,087</b>	<b>3,698</b>	<b>6,022</b>	<b>10,495</b>	<b>2,082</b>	<b>(41,378)</b>	<b>-</b>	<b>86,006</b>	<b>-</b>



Camden Council | Notes to the Financial Statements 30 June 2023

## F6 Statement of performance measures

## F6-1 Statement of performance measures – consolidated results

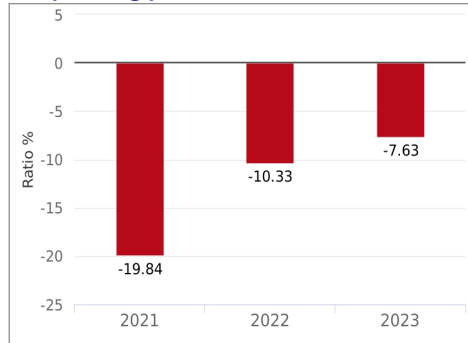
	Amounts	Indicator	Indicators		Benchmark
	Actual 2023	Actual 2023	Restated Actual 2022	Actual 2021	
<b>\$ '000</b>					
<b>1. Operating performance ratio</b>					
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	<b>(10,840)</b>	<b>(7.63)%</b>	(10.33)%	(19.84)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	<b>142,011</b>				
<b>2. Own source operating revenue ratio</b>					
Total continuing operating revenue excluding all grants and contributions <sup>1</sup>	<b>126,175</b>	<b>49.62%</b>	37.45%	31.59%	> 60.00%
Total continuing operating revenue <sup>1</sup>	<b>254,305</b>				
<b>3. Unrestricted current ratio</b>					
Current assets less all external restrictions	<b>79,838</b>	<b>2.81x</b>	3.16x	3.08x	> 1.50x
Current liabilities less specific purpose liabilities	<b>28,387</b>				
<b>4. Debt service cover ratio</b>					
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	<b>23,630</b>	<b>3.50x</b>	3.42x	2.76x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	<b>6,742</b>				
<b>5. Rates and annual charges outstanding percentage</b>					
Rates and annual charges outstanding	<b>6,538</b>	<b>6.64%</b>	6.98%	6.34%	< 5.00%
Rates and annual charges collectable	<b>98,524</b>				
<b>6. Cash expense cover ratio</b>					
Current year's cash and cash equivalents plus all term deposits	<b>298,717</b>	<b>25.91</b>	25.56	23.10	> 3.00
Monthly payments from cash flow of operating and financing activities	<b>11,528</b>	<b>months</b>	months	months	months
(1) Excludes fair value increments on investment properties, reversal of revaluation decrements, reversal of impairment losses on receivables, net gain on sale of assets and net share of interests in joint ventures and associates using the equity method and includes pensioner rate subsidies					
(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method					

End of the audited financial statements

**G Additional Council disclosures (unaudited)**

**G1-1 Statement of performance measures – consolidated results (graphs)**

**1. Operating performance ratio**



**Purpose of operating performance ratio**

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

**Commentary on 2022/23 result**

**2022/23 ratio (7.63)%**

Council's operating performance ratio for the 2022/23 financial year is -7.63%. This is an improvement on the operating performance ratio reported for the 2021/22 financial year of -10.33% (restated ratio). Further details in relation to the improvement of this ratio can be found in the Executive Summary section of Council's Annual Financial Statements.

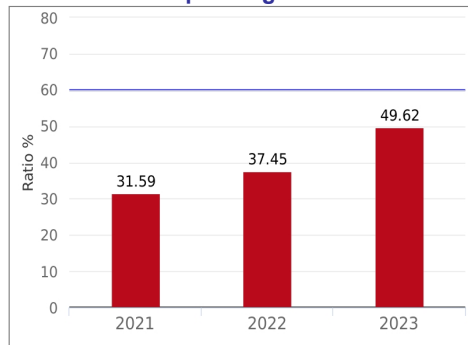
Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

**2. Own source operating revenue ratio**



**Purpose of own source operating revenue ratio**

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

**Commentary on 2022/23 result**

**2022/23 ratio 49.62%**

Council's own source operating revenue ratio for the 2022/23 financial year is 49.62%, which is below the industry benchmark of 60.00%. The improvement in the ratio when compared to the previous financial year is primarily due to a decrease in the non-cash capital dedications received during the 2022/23 financial year. The timing and receipt of dedicated infrastructure is driven through the development process and can be difficult to predict.

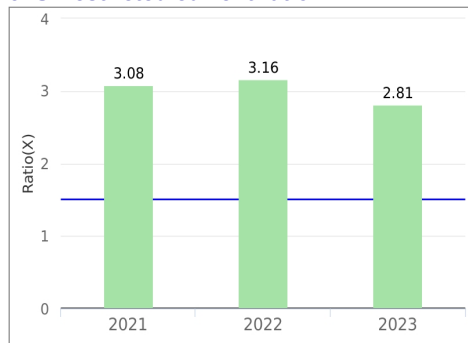
Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

**3. Unrestricted current ratio**



**Purpose of unrestricted current ratio**

To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.

**Commentary on 2022/23 result**

**2022/23 ratio 2.81x**

Council's unrestricted current ratio continues to exceed benchmark at 2.81 as at 30 June 2023. This means for every \$1 of current liabilities, Council has \$2.81 of current assets to meet these obligations. The decrease in this ratio when compared to the unrestricted current ratio for the 2021/2022 financial year is primarily due to an increase in payables and contract liabilities and is largely a timing issue. Despite this reduction, Council remains in a strong financial position to meet its future liabilities.

Benchmark: — > 1.50x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

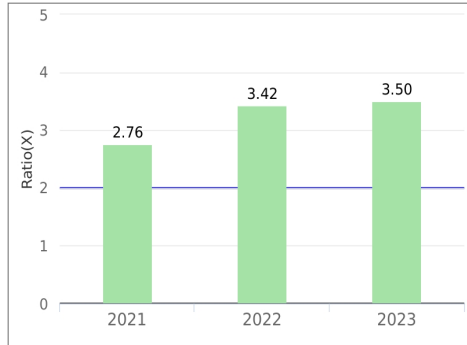
Ratio is outside benchmark

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G1-1 Statement of performance measures – consolidated results (graphs) (continued)

4. Debt service cover ratio



Purpose of debt service cover ratio

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

Commentary on 2022/23 result

2022/23 ratio 3.50x

Council's debt service cover ratio for the 2022/23 financial year is 3.50x which is above the industry benchmark of 2.00x. The measure is consistent with the debt service ratio reported for the 2021/22 financial year and demonstrates that Council continues to use loan borrowings prudently and has adequate capacity to meet its current loan obligations.

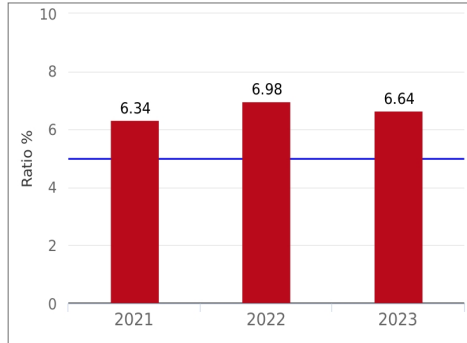
Benchmark: — > 2.00x

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

5. Rates and annual charges outstanding percentage



Purpose of rates and annual charges outstanding percentage

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

Commentary on 2022/23 result

2022/23 ratio 6.64%

Council's rates and annual charges outstanding ratio remains outside industry benchmark at 6.64%. Council reintroduced debt recovery action in late 2022 and is continuing to work with residents who are experiencing financial hardship either as a result of COVID-19 or cost of living pressures. A large number of these residents have entered into payment arrangements. This ratio will continue to improve over the next 12-18 months.

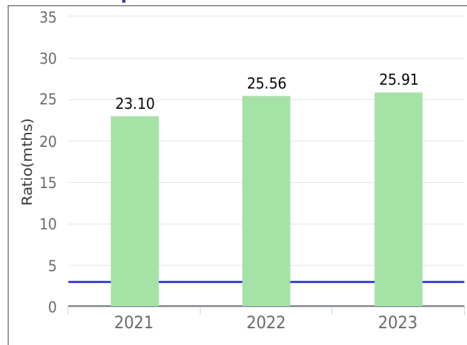
Benchmark: — < 5.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

6. Cash expense cover ratio



Purpose of cash expense cover ratio

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

Commentary on 2022/23 result

2022/23 ratio 25.91 months

Council's cash expense ratio reflects its strong cash position at 28.19 months. This is significantly better than the industry benchmark of greater than 3 months. This ratio essentially demonstrates that Council could continue to meet its current obligations for a period of 28 months without additional revenue.

Benchmark: — > 3.00months

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

## G1-2 Council information and contact details

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**Principal place of business:**

70 Central Ave  
Oran Park NSW 2570

**Contact details****Mailing Address:**

PO Box 183  
Camden NSW 2570

**Telephone:** 13 CAMDEN

**Facsimile:** (02) 4654 7829

**Opening hours:**

8:30am - 5:00pm  
Monday to Friday

**Internet:** [www.camden.nsw.gov.au](http://www.camden.nsw.gov.au)

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

**Officers****Andrew Carfield**

General Manager

**Paul Rofe**

Responsible Accounting Officer

**Auditors**

Audit Office of New South Wales  
GPO box 12  
SYDNEY NSW 2001

**Elected members****Mayor**

Ashleigh Cagney

**Deputy Mayor**

Therese Fedeli

**Councillors**

Cindy Cagney  
Eva Campbell  
Lara Symkowiak  
Paul Farrow  
Peter McLean  
Russell Zammit  
Usha Dommaraju

**Other information**

**ABN:** 31 117 341 764



## INDEPENDENT AUDITOR'S REPORT

### Report on the general purpose financial statements

#### Camden Council

To the Councillors of Camden Council

### Opinion

I have audited the accompanying financial statements of Camden Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2023, the Statement of Financial Position as at 30 June 2023, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
  - have been prepared, in all material respects, in accordance with the requirements of this Division
  - are consistent with the Council's accounting records
  - present fairly, in all material respects, the financial position of the Council as at 30 June 2023, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

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

### Basis for Opinion

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

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

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

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

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

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

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

### **Other Information**

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the special purpose financial statements and Special Schedule - Permissible income for general rates.

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

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

I have nothing to report in this regard.

### **The Councillors' Responsibilities for the Financial Statements**

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

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to:

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

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

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B5-1 'Material budget variations
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Mary Yuen  
Delegate of the Auditor-General for New South Wales

1 December 2023  
SYDNEY



Ashleigh Cagney  
Mayor  
Camden Council  
70 Central Ave  
ORAN PARK NSW 2570

Contact: Mary Yuen  
Phone no: 02 9275 7215  
Our ref: R008-16585809-48726

1 December 2023

Dear Mayor

**Report on the Conduct of the Audit  
for the year ended 30 June 2023  
Camden Council**





I have audited the general purpose financial statements (GPFS) of the Camden Council (the Council) for the year ended 30 June 2023 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on the Council's GPFS.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2023 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.



**INCOME STATEMENT**

	<b>2023</b>	<b>2022*</b>	<b>Variance</b>
	<b>\$m</b>	<b>\$m</b>	<b>%</b>
Rates and annual charges revenue	91.6	84.7	 8.2
Grants and contributions revenue	128.1	181.5	 29.4
Operating result from continuing operations	105.7	158.1	 33.1
Net operating result before capital grants and contributions	(6.6)	(10.3)	 35.9

\* The 2022 comparatives have been restated to correct prior period errors. Note F4-1 of the financial statements provides details of the prior period errors.

The Council's operating result from continuing operations (\$105.7 million including depreciation, amortisation and impairment expense of \$32.9 million) was \$52.4 million lower than the 2021–22 result. This is primarily due to a \$56 million decrease in grants and contributions received for capital purposes. All other revenue and expenses from continuing operations have generally increased from 2021–22.

The net operating result before capital grants and contributions (\$6.6 million deficit) improved by \$3.7 million from 2021–22. This is primarily due to increase in rates and annual charges and an increase in financial assistance grants.

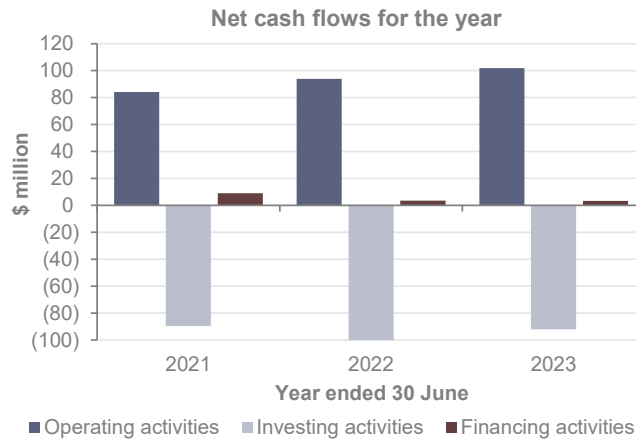
Rates and annual charges revenue (\$91.6 million) increased by \$6.9 million (8.2 per cent) in 2022–23 mainly due to the five per cent rate peg and the increase in rateable properties.

Grants and contributions revenue (\$128.1 million) decreased by \$53.4 million (29.4 per cent) in 2022–23 mainly due to a reduction in cash developer contribution towards open space, and non-cash developer contribution of roads and drainage compared to 2021–22.

Total expenses (\$155.9 million) increased by \$19.5 million (14.3 per cent) in 2022–23 primarily due to an increase in employee-related expenses (\$7 million) and material and services (\$8.1 million).

## STATEMENT OF CASH FLOWS

- Council's cash and cash equivalents was \$26 million (\$13.3 million for the year ended 30 June 2022). The Council reported a net increase of \$12.7 million in cash and cash equivalents at 30 June 2023. Cash balances increased due to receiving 92 per cent of the 2023-24 financial assistance grant in advance.
- Net cash inflows from operating activities increased by \$7.8 million primarily due to increase in rates and annual charges received.
- Net cash outflows from investing activities increased by \$7.6 million due to increase in purchases of infrastructure, property, plant and equipment and term deposits during the year.
- Net cash outflows from financing activities remained relatively consistent with a slight decrease of \$0.2 million primarily due to an increase in repayment of borrowings.



## FINANCIAL POSITION

### Cash and investments

Cash and investments	2023	2022	Commentary
	\$m	\$m	
<b>Total cash, cash equivalents and investments</b>	<b>299.0</b>	<b>259.1</b>	Externally restricted cash and investments are restricted in their use by externally imposed requirements. Council's externally restricted cash and investments have increased by \$37.6 million is primarily due to an increase in developer contributions and specific purpose unexpended grants (general fund).
Restricted and allocated cash, cash equivalents and investments:			
• External restrictions	240.8	203.2	Internally restricted cash and investments have been restricted in their use by resolution or policy of Council to reflect identified programs of works and any forward plans identified by Council. Council's internally restricted cash and investments have increased by \$2.8 million.
• Internal allocations	57.0	54.2	

**Debt**

The Council has \$46.6 million of borrowings as at 30 June 2023 (2022: 41.1 million). Council has an aggregate overdraft facility limit of \$150,000 which remains unused as at 30 June 2023.

**PERFORMANCE**

**Performance measures**

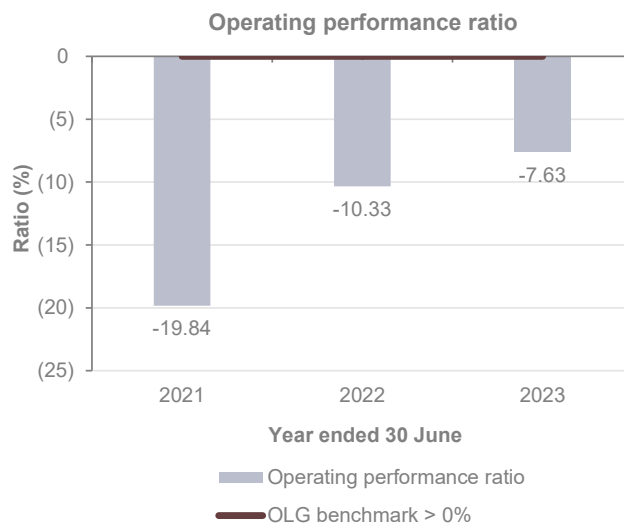
The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning and Environment.

**Operating performance ratio**

The Council's operating performance ratio of -7.63 did not meet the benchmark for the current reporting period.

The operating performance ratio has improved compared to the prior year mainly due to increase in rates and annual charges and financial assistance grants.

The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.

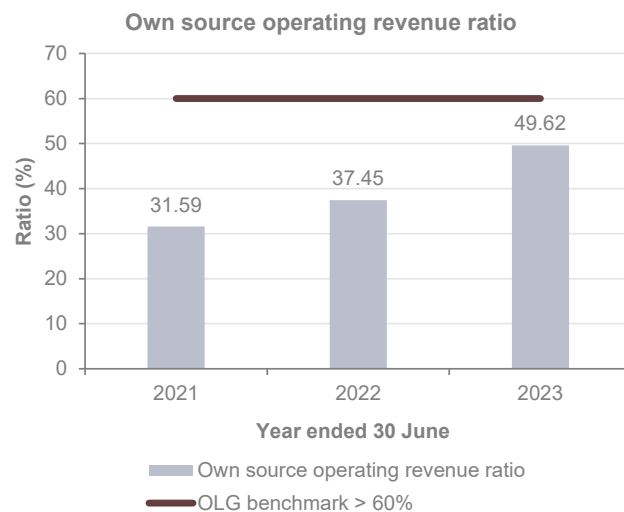


**Own source operating revenue ratio**

The Council's own source operating revenue ratio of 49.62 did not meet the benchmark for the current reporting period.

The Council's own source operating revenue ratio has improved compared to 2022 primarily due to a decrease in developer contributions.

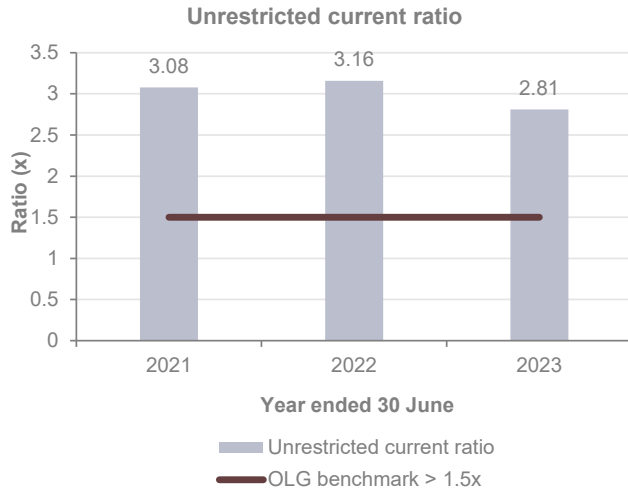
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



**Unrestricted current ratio**

The Council's unrestricted current ratio of 2.81 exceeded the benchmark for the current reporting period.

The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.

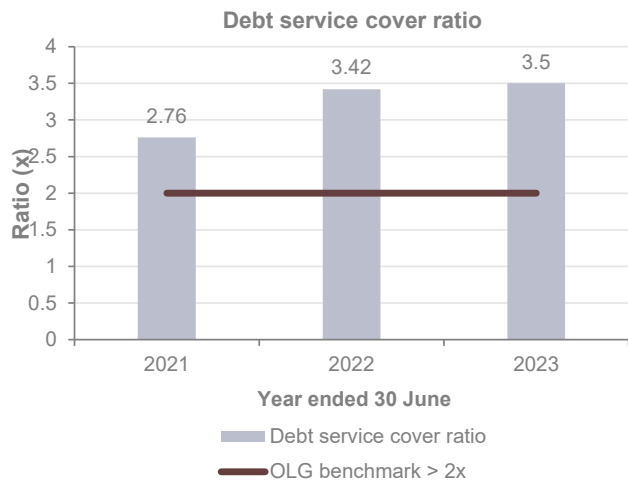


**Debt service cover ratio**

The Council's debt service cover ratio of 3.5 times exceeded the benchmark for the current reporting period.

The Debt Service Ratio has steadily improved since 2021.

The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.

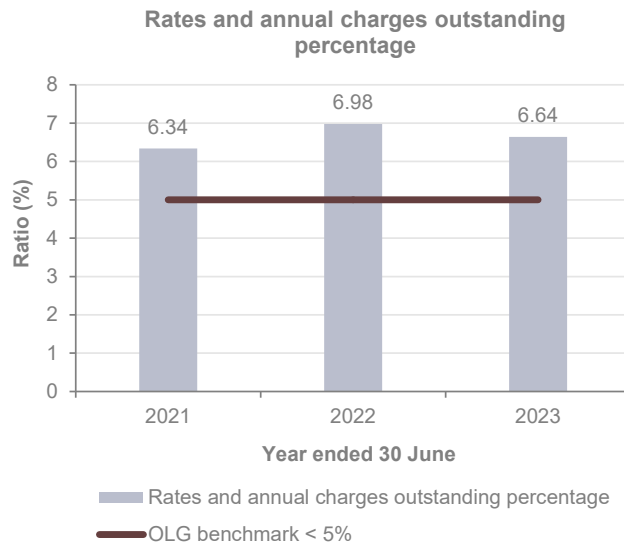


**Rates and annual charges outstanding percentage**

The Council's rates and annual charges outstanding percentage of 6.64 per cent did not meet the benchmark for the current reporting period.

The rates and annual charges outstanding percentage has decreased compared to the prior year. Ratepayers are deferring rate payments due to cost of living pressures.

The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 5 per cent for metropolitan councils.

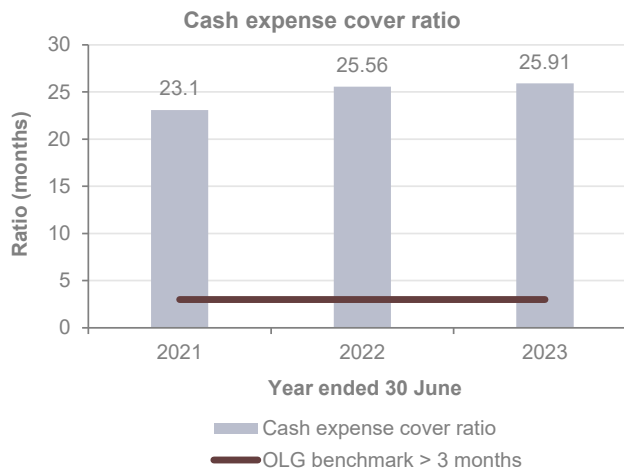


**Cash expense cover ratio**

The Council's cash expense ratio of 25.91 months exceeded the benchmark for the current reporting period.

The cash expense cover ratio has increased compared to the prior year mainly due to increase in term deposits.

This liquidity ratio indicates the number of months the council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.



**Infrastructure, property, plant and equipment renewals**

Council renewed \$9.4 million of infrastructure, property, plant and equipment during the 2022-23 financial year. This was mainly spent on roads, building and other structures. A further \$132.8 million was spent on new assets including land, stormwater drainage, roads and capital work in progress. This includes assets dedicated to Council as a result of urban development.

## OTHER MATTERS

### Legislative compliance

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

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



Mary Yuen  
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

cc: Mr Andrew Carfield, General Manager  
Ms Elizabeth Gavey, Chair of Audit, Risk and Improvement Committee  
Ms Kiersten Fishburn, Secretary of the Department of Planning and Environment

# Camden Council

SPECIAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2023

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## Camden Council

### Special Purpose Financial Statements for the year ended 30 June 2023

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#### Background

- i. These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
- ii. The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.

- iii. For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.
 

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).
- iv. In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).



## Camden Council

### Special Purpose Financial Statements

for the year ended 30 June 2023

### Statement by Councillors and Management

#### Statement by Councillors and Management made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

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

- the NSW Government Policy Statement 'Application of National Competition Policy to Local Government',
- the Division of Local Government Guidelines 'Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality',
- the Local Government Code of Accounting Practice and Financial Reporting,

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

- present fairly the operating result and financial position for each of Council's declared business activities for the year, and
- 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 10 October 2023.

Ashleigh Cagney  
Mayor  
10 October 2023

Therese Fedeli  
Deputy Mayor  
10 October 2023

Andrew Carfield  
General Manager  
10 October 2023

Paul Rofe  
Responsible Accounting Officer  
10 October 2023

Camden Council | Income Statement of Commercial Waste | for the year ended 30 June 2023

## Camden Council

## Income Statement of Commercial Waste

for the year ended 30 June 2023

	2023 Category 2 Actual \$ '000	2022 Category 2 Actual \$ '000
<b>Income from continuing operations</b>		
User charges	1,443	1,341
<b>Total income from continuing operations</b>	<b>1,443</b>	<b>1,341</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	316	376
Materials and services	196	167
Depreciation, amortisation and impairment	60	56
Other expenses	170	167
<b>Total expenses from continuing operations</b>	<b>742</b>	<b>766</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>701</b>	<b>575</b>
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>701</b>	<b>575</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>701</b>	<b>575</b>
Less: corporate taxation equivalent (25%) [based on result before capital]	(175)	(144)
<b>Surplus (deficit) after tax</b>	<b>526</b>	<b>431</b>
<b>Plus accumulated surplus</b>	<b>1,833</b>	<b>1,515</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	175	144
<b>Less:</b>		
– Dividend paid	(315)	(257)
<b>Closing accumulated surplus</b>	<b>2,219</b>	<b>1,833</b>
<b>Return on capital %</b>	<b>179.7%</b>	<b>142.3%</b>

Camden Council | Statement of Financial Position of Commercial Waste | for the year ended 30 June 2023

## Camden Council

## Statement of Financial Position of Commercial Waste

as at 30 June 2023

	2023 Category 2 Actual \$ '000	2022 Category 2 Actual \$ '000
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	1,813	1,413
Receivables	16	16
<b>Total current assets</b>	<b>1,829</b>	<b>1,429</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	390	404
<b>Total non-current assets</b>	<b>390</b>	<b>404</b>
<b>Total assets</b>	<b>2,219</b>	<b>1,833</b>
<b>Net assets</b>	<b>2,219</b>	<b>1,833</b>
<b>EQUITY</b>		
Accumulated surplus	2,219	1,833
<b>Total equity</b>	<b>2,219</b>	<b>1,833</b>

## Note – Significant Accounting Policies

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

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

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

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

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

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

### National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government.

The framework for its application is set out in the June 1996 NSW government policy statement titled 'Application of National Competition Policy to Local Government'.

The *Pricing and Costing for Council Businesses, A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements.

These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, return on investments (rate of return), and dividends paid.

### Declared business activities

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

#### Category 1

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

Nil

#### Category 2

(where gross operating turnover is less than \$2 million)

##### Camden Commercial Waste Activity

Provide a diversified range of waste removal services to business operations in the Camden local government area

### Taxation equivalent charges

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

## Note – Significant Accounting Policies (continued)

### Notional rate applied (%)

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

Land tax – the first \$969,000 of combined land values attracts 0%. For the combined land values in excess of \$969,000 up to \$5,925,000 the rate is \$100 + 1.6%. For the remaining combined land value that exceeds \$5,925,000, a premium threshold is applied at \$79,396 plus 2% of land value above the threshold.

Payroll tax – 5.45% on the value of taxable salaries and wages in excess of \$1,200,000.

### Income tax

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

Income tax is only applied where a gain from ordinary activities before capital amounts has been achieved. Since the taxation equivalent is notional – that is, it is payable to the 'Council' as the owner of business operations – it represents an internal payment and has no effect on the operations of the Council.

Accordingly, there is no need for disclosure of internal charges in the SPFS. The rate applied of 25% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

### Local government rates and charges

A calculation of the equivalent rates and charges for all Category 1 businesses has been applied to all assets owned, or exclusively used by the business activity.

### Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that Council business activities face 'true' commercial borrowing costs in line with private sector competitors. In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council's borrowing rate for its business activities.

#### (i) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed. Subsidies occur where Council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations. The overall effect of subsidies is contained within the Income Statements of business activities.

#### (ii) Return on investments (rate of return)

The NCP policy statement requires that councils with Category 1 businesses 'would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field'.

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

The rate of return is calculated as follows:

**Operating result before capital income + interest expense**

**Written down value of I,PP&E as at 30 June**

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.02% at 30/6/23.

#### (iii) Dividends

Council is not required to pay dividends to either itself (as owner of a range of businesses) or to any external entities.



**INDEPENDENT AUDITOR'S REPORT**  
**Report on the special purpose financial statements**  
**Camden Council**

To the Councillors of Camden Council

**Opinion**

I have audited the accompanying special purpose financial statements (the financial statements) of Camden Council's (the Council) Declared Business Activity, Commercial Waste which comprise the Statement by Councillors and Management, the Income Statement of the Declared Business Activity for the year ended 30 June 2023, the Statement of Financial Position of the Declared Business Activity as at 30 June 2023 and the Significant accounting policies note.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activity as at 30 June 2023, and its financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Significant accounting policies note and the Local Government Code of Accounting Practice and Financial Reporting 2022–23 (LG Code).

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

**Basis for Opinion**

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

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

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

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

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

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

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

### **Emphasis of Matter - Basis of Accounting**

Without modifying my opinion, I draw attention to the Significant accounting policies note to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

### **Other Information**

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and Special Schedule 'Permissible income for general rates'.

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

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

I have nothing to report in this regard.

### **The Councillors' Responsibilities for the Financial Statements**

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the Significant accounting policies note to the financial statements, are appropriate to meet the requirements in the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to:

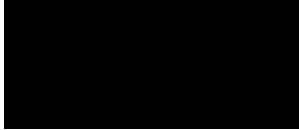
- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

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

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Mary Yuen  
Delegate of the Auditor-General for New South Wales

1 December 2023  
SYDNEY



# Camden Council

SPECIAL SCHEDULES  
for the year ended 30 June 2023

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## Camden Council

### Special Schedules

for the year ended 30 June 2023

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Report on infrastructure assets as at 30 June 2023	6

Camden Council | Permissible income for general rates | for the year ended 30 June 2023

## Camden Council

## Permissible income for general rates

	Notes	Calculation 2022/23 \$ '000	Calculation 2023/24 \$ '000
<b>Notional general income calculation <sup>1</sup></b>			
Last year notional general income yield	a	64,133	71,113
Plus or minus adjustments <sup>2</sup>	b	3,536	1,598
<b>Notional general income</b>	c = a + b	<b>67,669</b>	<b>72,711</b>
<b>Permissible income calculation</b>			
Or rate peg percentage	e	5.00%	6.80%
Or plus rate peg amount	i = e x (c + g)	3,383	4,944
<b>Sub-total</b>	k = (c + g + h + i + j)	<b>71,052</b>	<b>77,655</b>
Plus (or minus) last year's carry forward total	l	59	-
Less valuation objections claimed in the previous year	m	(5)	(7)
<b>Sub-total</b>	n = (l + m)	<b>54</b>	<b>(7)</b>
<b>Total permissible income</b>	o = k + n	<b>71,106</b>	<b>77,648</b>
Less notional general income yield	p	71,113	77,648
<b>Catch-up or (excess) result</b>	q = o - p	<b>(7)</b>	<b>-</b>
Plus income lost due to valuation objections claimed <sup>3</sup>	r	7	-
Less unused catch-up <sup>4</sup>	s	-	-
<b>Carry forward to next year <sup>5</sup></b>	t = q + r + s	<b>-</b>	<b>-</b>

**Notes**

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (3) Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer General. Councils can claim the value of the income lost due to valuation objections in any single year.
- (4) Unused catch-up amounts or the rate peg balance amounts will be deducted if they are not caught up within ten years. Usually councils will have a nominal carry forward figure. These amounts can be adjusted for when setting the rates in a future year.
- (5) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.

Camden Council | Permissible income for general rates | for the year ended 30 June 2023



## INDEPENDENT AUDITOR'S REPORT

### Special Schedule – Permissible income for general rates

#### Camden Council

To the Councillors of Camden Council

#### Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Camden Council (the Council) for the year ending 30 June 2024.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2022–23 (LG Code) and is in accordance with the books and records of the Council.

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

#### Basis for Opinion

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

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

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

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

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

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

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

#### Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

#### Other Information

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2023'.

Camden Council | Permissible income for general rates | for the year ended 30 June 2023

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and the special purpose financial statements.

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

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

I have nothing to report in this regard.

### **The Councillors' Responsibilities for the Schedule**

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

### **Auditor's Responsibilities for the Audit of the Schedule**

My objectives are to:

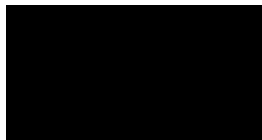
- obtain reasonable assurance whether the Schedule as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

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

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar8.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar8.pdf). The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.



Mary Yuen  
Delegate of the Auditor-General for New South Wales

1 December 2023  
SYDNEY

Camden Council | Report on infrastructure assets as at 30 June 2023 | for the year ended 30 June 2023

## Camden Council

## Report on infrastructure assets as at 30 June 2023

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard \$ '000	Estimated cost to bring to the agreed level of service set by Council \$ '000	2022/23 Required maintenance <sup>a</sup> \$ '000	2022/23 Actual maintenance <sup>b</sup> \$ '000	Net carrying amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
<b>Buildings</b>	Buildings	2,954	2,954	4,792	4,320	166,154	229,136	47.0%	43.0%	9.0%	1.0%	0.0%
	<b>Sub-total</b>	<b>2,954</b>	<b>2,954</b>	<b>4,792</b>	<b>4,320</b>	<b>166,154</b>	<b>229,136</b>	<b>47.0%</b>	<b>43.0%</b>	<b>9.0%</b>	<b>1.0%</b>	<b>0.0%</b>
<b>Other structures</b>	Other structures / Open space recreational assets	8,482	8,482	8,298	9,156	114,989	162,727	32.0%	45.0%	19.0%	3.0%	1.0%
	<b>Sub-total</b>	<b>8,482</b>	<b>8,482</b>	<b>8,298</b>	<b>9,156</b>	<b>114,989</b>	<b>162,727</b>	<b>32.0%</b>	<b>45.0%</b>	<b>19.0%</b>	<b>3.0%</b>	<b>1.0%</b>
<b>Roads</b>	Roads	10,539	10,539	5,957	7,170	1,021,403	1,324,193	67.0%	27.0%	6.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>10,539</b>	<b>10,539</b>	<b>5,957</b>	<b>7,170</b>	<b>1,021,403</b>	<b>1,324,193</b>	<b>67.0%</b>	<b>27.0%</b>	<b>6.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Stormwater drainage</b>	Stormwater drainage	894	894	545	1,080	612,047	704,962	69.0%	30.0%	1.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>894</b>	<b>894</b>	<b>545</b>	<b>1,080</b>	<b>612,047</b>	<b>704,962</b>	<b>69.0%</b>	<b>30.0%</b>	<b>1.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Total – all assets</b>		<b>22,869</b>	<b>22,869</b>	<b>19,592</b>	<b>21,726</b>	<b>1,914,593</b>	<b>2,421,018</b>	<b>63.3%</b>	<b>30.6%</b>	<b>5.7%</b>	<b>0.3%</b>	<b>0.1%</b>

(a) Required maintenance is the amount identified in Council's asset management plans.

(b) Actual maintenance for 2022/23 includes additional expenditures incurred due to the flood and Regional &amp; Local Road Repair Program.

## Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

Camden Council | Report on infrastructure assets as at 30 June 2023 | for the year ended 30 June 2023

## Camden Council

## Report on infrastructure assets as at 30 June 2023

## Infrastructure asset performance indicators (consolidated) \*

	Amounts		Indicator		Benchmark
	Actual 2023	Actual 2023	Restated Actual 2022	Actual 2021	
<b>\$ '000</b>					
<b>Buildings and infrastructure renewals ratio</b>					
Asset renewals <sup>(1)</sup>	<u>9,423</u>	<b>36.18%</b>	25.56%	26.62%	> 100.00%
Depreciation, amortisation and impairment	<u>26,047</u>				
<b>Infrastructure backlog ratio</b>					
Estimated cost to bring assets to a satisfactory standard	<u>22,869</u>	<b>1.19%</b>	0.76%	0.76%	< 2.00%
Net carrying amount of infrastructure assets	<u>1,914,593</u>				
<b>Asset maintenance ratio</b>					
Actual asset maintenance	<u>21,726</u>	<b>110.89%</b>	101.69%	98.73%	> 100.00%
Required asset maintenance	<u>19,592</u>				
<b>Cost to bring assets to agreed service level</b>					
Estimated cost to bring assets to an agreed service level set by Council	<u>22,869</u>	<b>0.94%</b>	0.97%	0.95%	
Gross replacement cost	<u>2,421,018</u>				

(\*) All asset performance indicators are calculated using classes identified in the previous table.

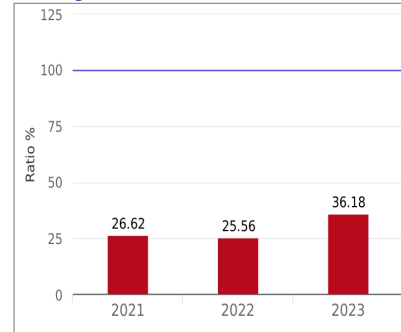
(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

Camden Council | Report on infrastructure assets as at 30 June 2023 | for the year ended 30 June 2023

## Camden Council

### Report on infrastructure assets as at 30 June 2023

#### Buildings and infrastructure renewals ratio



**Buildings and infrastructure renewals ratio**

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

Commentary on result	
22/23 ratio	36.18%
It is difficult to justify a ratio of more than 100% for Camden Council when Council has a high proportion of new assets that at this point of their life cycle do not require renewal. Depreciation expense also continues to increase annually due to the acquisition/dedication of new assets through growth. Council continues to put into place renewal programs that address any assets in poor condition.	

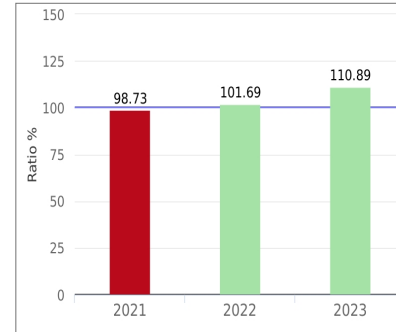
Benchmark: — > 100.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

#### Asset maintenance ratio



**Asset maintenance ratio**

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.

Commentary on result	
22/23 ratio	110.89%
Council's asset maintenance ratio for the 2022/2023 financial year is 110.89%. This is above the benchmark of 100% with a high portion of maintenance programs completed throughout the year. This continues to ensure Council's asset base remains in a good condition.	

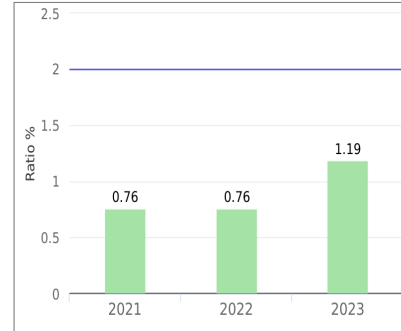
Benchmark: — > 100.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

#### Infrastructure backlog ratio



**Infrastructure backlog ratio**

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

Commentary on result	
22/23 ratio	1.19%
Council's infrastructure backlog ratio for the 2022/2023 financial year is 1.19% which is well below the industry benchmark of less than 2%. Council continues to adequately fund its asset renewal requirements through programs such as the Community Infrastructure Renewal Program.	

Benchmark: — < 2.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

#### Cost to bring assets to agreed service level



**Cost to bring assets to agreed service level**

This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.

Commentary on result	
22/23 ratio	0.94%
Council continues to implement renewal programs based on the condition of assets to ensure Council's asset base remains in a good condition. Examples of such programs include the Community Infrastructure Renewal Program which is targeted as specific works which have been identified in line with Council's Asset Management Plans.	



# Placeholder for Attachment 1

Post Public Exhibition - Cobbitty Road DCP Amendment

Post Exhibition Oran Park DCP - Part B Amendment -  
Cobbitty Road DCP - Post Exhibition - Track Changes -  
under separate cover

Attachment – Summary of Post Exhibition DCP Amendments Table

Section of Oran Park DCP	Proposed Changes	Justification
2.1 Indicative Layout Plan	<p>It is proposed to amend the Oran Park ILP in response to submissions.</p> <p>It is recommended to amend the road layout to align with recent development approvals.</p> <p>It is also recommended to amend the size of the future primary school site to its original minimum size of 3.5ha.</p>	<p>It is important for the future development of the subject site to align with development opportunity of adjoining lands.</p> <p>The Street Network Plan and Indicative Layout Plan are recommended to be amended to reflect recent development approvals.</p> <p>It is acknowledged that the reduced primary school size satisfies the NSW Department of Education's, <i>Design Framework: Site Selection and Development</i>, June 2023. Notwithstanding this, Council officers have been liaising with SINSW officers to raise Council's concerns with the reduced school size. It is noted that the new policy requirements apply to all future primary schools across the LGA, not only Cobbitty.</p> <p>In accordance with its resolution in July 2023, Council has written to the NSW Premier, NSW Minister for Education and Early Learning, and local State Members to raise Council's concerns with the planning for schools in Camden, including the capacity and size of new school sites, and the timing of the delivery of new schools.</p> <p>Council will continue to pursue an opportunity for the Mayor to meet with relevant government officials to present Council's concerns with the planning and delivery of schools. In addition, Council officers will continue to liaise with SINSW officers to discuss</p>

Attachment – Summary of Post Exhibition DCP Amendments Table

		<p>Council's concerns with the new policy.</p> <p>To enable discussions with the State Government to continue, it is recommended that Council 'defer' in part the draft ILP, being the part that refers to the school site. Deferring this part of the amendment will allow the remainder of the development to progress (subject to Council's endorsement).</p>
3.1 Street Network Layout and Design	<p>The DCP prescribes Charles McIntosh Parkway as a 2 lane sub arterial road that connects between the Northern Road and Cobbitty Road. In addition, there are three collector roads within the site.</p> <p>Post exhibition amendments to the Street Network Plan and Indicative Layout Plan are recommended to be amended to reflect recent development approvals.</p>	<p>It is important for the future development of the subject site to align with development opportunity of adjoining lands.</p>
Section 5.5 The Northern Road and Cobbitty Road Interface	<p>Post-exhibition amendments are recommended to be made to Section 5.5 of the Oran Park DCP in response to submissions.</p> <p>It is recommended to make post-exhibition amendments to the draft DCP to ensure the suggested 7m landscaped buffer is to be provided. Further controls have been drafted to ensure that minimal disturbance is required to the retained vegetation during the construction of future roads.</p>	<p>The existing DCP includes controls in Section 5.5 requiring a vegetated interface to protect the visual character of Cobbitty Road. Through this DCP amendment, the section of the DCP has been strengthened Cobbitty DCP Amendment</p> <p>To achieve this, a Visual Assessment Report. The purpose of the report was to determine the predominant visual character and scenic quality of the road corridor to then assess what controls should be included in the DCP to maintain this visual character.</p> <p>The visual assessment noted: ▪ Corridor views along</p>

Attachment – Summary of Post Exhibition DCP Amendments Table

		<p>Cobbitty Road (as opposed to direct views towards the site) are the primary views available:</p> <ul style="list-style-type: none"> <li>• Oblique angle of view increases screening effect of vegetation;</li> <li>• Road reserve planting generally consists of the most mature vegetation along the road and contributes highly to screening of the site and road character; and</li> <li>• Density of road reserve planting allows for reduction of buffer planting within the site while maintaining road character.</li> </ul> <p>In summary, the visual curtilage of Cobbitty Road is limited to intermittent and filtered views through vegetation for a viewer from moving viewing situations, where views are predominantly constrained to the road corridor by the presence of understorey vegetation and canopy trees located within the road reserve. The planted buffer can be retained in part to minimise presence of built form when viewed from Cobbitty Road, but only 7m of this buffer is required to achieve this result.</p> <p>Based on the proposed ILP, built form of the future lots within the subject site is separated from Cobbitty Road by the proposed landscape buffer, a local road as well as front setback landscaping associated with future lots.</p>
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Attachment – Summary of Post Exhibition DCP Amendments Table

		<p>Furthermore, DA/2022/176/1 approved the road layout north of the proposed buffer which allows less flexibility in the location of road network when considering the vegetation buffer.</p> <p>To provide certainty that this landscaped buffer will be provided at the recommended 7m, a cross section is to be placed in Section 5.5 of the draft DCP. This will provide clarity that the future subdivision of the larger lots will be able to retain and respect the rural qualities of Cobbitty Road.</p>
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## SC10025 Cobbitty Road Oran Park DCP Amendment – Submissions Response Table

Matter Raised in Submission	No. of Submissions	Officer Response	Proposed Action	Relevant Submission No.
<b>PUBLIC AGENCY SUBMISSION</b>				
<b>1. NSW Rural Fire Service</b>				
<b>1.1</b> NSW Rural Fire Service supports the proposed amendments to the Oran Park DCP.	1	Noted	No further action required.	1
<b>1.2</b> The design of Hassall Heritage boulevard to be used as secondary access for Denbigh estate must consider the provisions of Table 5.3b of Planning for Bushfire Protection (PBP) 2019.		<p>Secondary access to the Denbigh estate is not proposed to be provided along the Hassall Heritage boulevard.</p> <p>Access to the Denbigh estate is proposed along the collector road which runs adjacent to the future open space and adjoins the western boundary of the subject site and Denbigh estate.</p>	<p>The future design of the Hassall Heritage boulevard is subject to further consideration at the Development Application (DA) stage.</p> <p>The NSW RFS will be further consulted during the DA stage to ensure compliance with the PBP.</p>	
<b>1.3</b> The earth mound proposed within Denbigh Estate may pose a bushfire risk if not managed, and as such, needs to be addressed at the subdivision stages for lots along the interface with Denbigh Estate.		<p>The increase in height of the proposed earth mound and increase in scale of vegetation envisaged for the earth mound is required to eliminate any views to and from the Denbigh Estate which is a State Heritage Item.</p> <p>This has been supported by a Heritage Impact Study.</p>	<p>The future design of the earth mound is subject to further consideration at the Development Application (DA) stage.</p> <p>The NSW RFS will be further consulted during the DA stage to ensure compliance with the PBP 2019.</p>	
<b>1.4</b> Any unmanaged passive open spaces will need to be addressed in future subdivision stages for compliance with PBP 2019 in terms of providing		Noted.	The future design of the passive open spaces is subject to further consideration at the DA stage.	

SC10025 Cobbitty Road Oran Park DCP Amendment – Submissions Response Table

Matter Raised in Submission	No. of Submissions	Officer Response	Proposed Action	Relevant Submission No.
adequate asset protection zone, perimeter roads and supply of water and utilities.			The NSW RFS will be further consulted during the DA stage to ensure compliance with the PBP 2019.	
1.5 Removal of the proposed road (bridge) across the riparian corridor; downgrading of collector road next to the local centre to a local street; and reclassification of the collector road (Road No.01) adjoining the riparian corridor as a collector road, has been previously supported by NSW RFS.		The road bridge has been reinstated into the road network to improve traffic circulation within the development estate.  The remaining comments made by NSW RFS are noted.	The wider road network for the subject site will be further considered at the DA stage.  The NSW RFS will be further consulted during the DA stage to ensure compliance with the PBP 2019.	
1.6 The proposed vegetation buffer along Cobbitty Road for the E4 lots will need to be managed considering the proximity of forest vegetation to the south of Cobbitty Road.		The vegetation within the existing site boundary will be dedicated to Council. The proposed width of this buffer will be 8m (excluding the existing vegetation within the Cobbitty Road reserve which is also managed by Council).  The vegetation buffer between Cobbitty Road and the future C4 zoned lots will be managed Council. It is noted that landscaping within the future larger lots will be managed by landowners.  Future subdivision DAs that will incorporate this buffer will be referred to NSW RFS for comment	The NSW RFS will be further consulted during the DA stage to ensure compliance with the PBP 2019.	

SC10025 Cobbitty Road Oran Park DCP Amendment – Submissions Response Table

Matter Raised in Submission	No. of Submissions	Officer Response	Proposed Action	Relevant Submission No.
		to ensure consistency with PfBP 2019.		
1.7 The bush fire risk to the future educational establishment within existing primary school will need to address Chapter 6 of PBP 2019 considering that the nature of use falls under Special Fire Protection Purpose (SFPP) developments.		Noted.  The development of the school is subject to a future State Significant Development (SSD) Application.  The NSW RFS will be consulted by the Department of Planning and Environment during assessment of this SSD in the future.	No further action.	
1.8 Any future landscaping must be undertaken in accordance with the principles of Appendix 4 of PBP 2019.		Noted	Future landscaping for the subject site will be further considered at the DA stage.  The NSW RFS will be further consulted during the DA stage to ensure compliance with the PBP 2019.	
<b>2. Sydney Water</b>				
2.1 The proposed development will be serviced by the Oran Park pressure reduced Water Supply Zone.  The development will be serviced by the existing 200mm water main in Charles McIntosh Pkwy via an extension that is required to be delivered by the proponent.	1	Noted.  It is acknowledged that the proponent will deliver the extension of the Charles McIntosh Parkway water main as part of the road construction works. These works are subject to a future DA.	No further action required.  Sydney Water will be consulted as part of a future DA and/or subdivision certificate stage.	2



SC10025 Cobbitty Road Oran Park DCP Amendment – Submissions Response Table

Matter Raised in Submission	No. of Submissions	Officer Response	Proposed Action	Relevant Submission No.
<p><b>2.2</b> The proposed development is located within Oran Park precinct and the wastewater servicing should be available to service the proposed development.</p> <p>Amplifications, adjustments, and/or minor extensions may be required.</p>		Noted.	Sydney Water will be consulted as part of a future DA and/or subdivision certificate stage.	
<b>3. Schools Infrastructure NSW</b>				
<p><b>3.1</b> SINSW understands that the amendment relates to several design updates to the DCP and associated Indicative Layout Plan (ILP) for the site, including a reduction to the size of the future education site from 3.6 hectares to 2 hectares.</p>	1	Noted.	No further action.	3
<p><b>3.2</b> SINSW have previously undertaken consultation with Council regarding the proposed reduction in land area. Previous SINSW policy regarding required land sizes for primary schools outlined a minimum of 3.6 hectares in land area for a school of this type. This policy position has since changed to a required minimum of 2.0 hectares of developable land area for school sites in regional/rural areas.</p> <p>The above, in concert with the prohibitive cost of purchasing large land holdings, has made sites of this type difficult to acquire.</p>		<p>It is acknowledged that the reduced primary school size satisfies the NSW Department of Education's, <i>Design Framework: Site Selection and Development</i>, June 2023. Notwithstanding this, Council officers have been liaising with SINSW officers to raise Council's concerns with the reduced school size. It is noted that the new policy requirements apply to all future primary schools across the LGA, not only Cobbitty.</p> <p>In accordance with its resolution in July 2023, Council has written to the</p>	<p>It is recommended to amend the size of the future school from 2ha (as exhibited) to the original 3.6ha.</p>	

## SC10025 Cobbitty Road Oran Park DCP Amendment – Submissions Response Table

Matter Raised in Submission	No. of Submissions	Officer Response	Proposed Action	Relevant Submission No.
		<p>NSW Premier, NSW Minister for Education and Early Learning, and local State Members to raise Council's concerns with the planning for schools in Camden, including the capacity and size of new school sites, and the timing of the delivery of new schools.</p> <p>Council will continue to pursue an opportunity for the Mayor to meet with relevant government officials to present Council's concerns with the planning and delivery of schools. In addition, Council officers will continue to liaise with SINSW officers to discuss Council's concerns with the new policy.</p> <p>To enable discussions with the State Government to continue, it is recommended that Council 'defer' in part the draft ILP, being the part that refers to the school site. Deferring this part of the amendment will allow the remainder of the development to progress (subject to Council's endorsement).</p>		
<p><b>3.3</b> A Rapid Transport Assessment (RTA) has been completed which identifies objectives and requirements to</p>		<p>Noted.</p>	<p>No further action.</p>	

SC10025 Cobbitty Road Oran Park DCP Amendment – Submissions Response Table

Matter Raised in Submission	No. of Submissions	Officer Response	Proposed Action	Relevant Submission No.
<p>promote greater active and sustainable travel within the subject site and broader Oran Park Precinct.</p> <p>As a result, SINSW request that Council ensures that the approval of future subdivisions within the Oran Park area be conditioned so that developers provide the recommended infrastructure to support the future school's operation and prevent these costs being transferred back to the agency at a later date.</p>		<p>This is a matter for future DAs and State Significant Development Application for the school site.</p>		
<b>4. Heritage NSW</b>				
<p><b>4.1</b> Heritage NSW state that it is not clear whether the amended height of the earth mound will impact the setting, amenities and views to and from the heritage item. It is also unclear whether the proposed change will impact any aspects of the site boundary line such as driveways, boundary markings, boundary ingress and egress points or other extant site elements.</p> <p>It is considered that the planning proposal does not provide adequate information to enable a full assessment of the potential impacts to the identified heritage values of Denbigh, its curtilage, views and setting. A section 60 application will need to be lodged detailing the changes to the earth</p>	1	<p>Noted.</p> <p>The objective of the earth mound is to screen the views of residential development from the Denbigh Homestead. The Heritage Impact Study concluded that the maximum height requirement should be removed to protect the rural setting of the Denbigh Homestead. The Study found that the earth mound will need to be higher than the maximum height limit in order to eliminate views to and from the Denbigh Homestead.</p> <p>The Study also notes that further detailed assessment will be undertaken at DA stage. The</p>	<p>No further action.</p> <p>To be assessed in greater detail at the DA stage.</p>	4

SC10025 Cobbitty Road Oran Park DCP Amendment – Submissions Response Table

Matter Raised in Submission	No. of Submissions	Officer Response	Proposed Action	Relevant Submission No.
mound in order to facilitate further assessment of the potential impacts.		controls in the draft DCP also require the earth mound to be vegetated and landscaped, to provide a natural landform and protect the rural character and heritage outcomes.		
<b>4.2</b> Prior to finalisation of the amendment, Council should be satisfied that all necessary heritage assessments have been undertaken and that any impacts have been sufficiently addressed. Council's assessment should include, but not be limited to, a search of the State Heritage Inventory and the Aboriginal Heritage Information Management System, which is also accessible through the DPE's website.		The Study found that the earth mound will need to be higher than the maximum height limit in order to eliminate views to and from the Denbigh Homestead.  The Study also notes that further detailed assessment will be undertaken at DA stage. The controls in the draft DCP also require the earth mound to be vegetated and landscaped, to provide a natural landform and protect the rural character and heritage outcomes.	No further action.	
<b>GENERAL COMMUNITY SUBMISSIONS</b>				
<b>5. Road Network (Subject site and broader)</b>				
<b>5.1</b> Council should investigate options to address the concerns that Arcadian Grove residents cannot turn right onto Cobbitty. This should include consultation with the relevant state government agencies and consideration	1	The submission request is noted.  Whilst the concern raised in relation to vehicle egress turning right from an adjoining development (Arcadian Grove estate) onto Cobbitty Road is	Forward submission to the Traffic and Road Safety team.	5

SC10025 Cobbitty Road Oran Park DCP Amendment – Submissions Response Table

Matter Raised in Submission	No. of Submissions	Officer Response	Proposed Action	Relevant Submission No.
of Council acquiring the private road from the retirement village.		noted, it is outside the scope of the draft DCP amendment.  Council officer's will forward this submission request onto the Traffic and Road Safety team to investigate options to improving road network access in this location which may include consultation with Transport for New South Wales (TfNSW).		
<b>5.2.</b> The exhibited ILP and Street Network Plan do not align with each other or recent DA approvals over the subject site. To ensure clarity and certainty for future subdivision proposals it is requested these inconsistencies be rectified.	1	The submission request is noted.  It is important for the future development of the subject site to align with development opportunity of adjoining lands.  The Street Network Plan and Indicative Layout Plan are recommended to be amended to reflect recent development approvals.	Post exhibition amendments to the Street Network Plan and Indicative Layout Plan are recommended to reflect recent development approvals.	6
<b>5.3</b> Changes proposed to the Denbigh Transition area are generally supported. The driveway interpretation is accepted. It should be noted however that it remains critically important that a suitable entry is accommodated for Denbigh and Bangor from Cobbitty Road.  It is imperative that a direct and scenic access is afforded the entry to Denbigh	1	This submission is noted.  The draft DCP and ILP provide an opportunity for direct access to the Denbigh Homestead landholding via the collector road running east to west from Charles McIntosh Parkway. The detail of this access can be considered as a part of a future DA.	No further action required as part of the draft DCP amendment.	7

SC10025 Cobbitty Road Oran Park DCP Amendment – Submissions Response Table

Matter Raised in Submission	No. of Submissions	Officer Response	Proposed Action	Relevant Submission No.
<p>and Bangor. To this end it is important that an open tree lined route be mandated along the alignment of the proposed subdivision roads.</p> <p>Council officers must review development applications to ensure that a suitable driveway access experience is maintained to the entry of Denbigh and Bangor.</p>		<p>It is noted that the access arrangements proposed by the submitter show Charles McIntosh Parkway as the primary access from Cobbitty Road. Charles McIntosh Parkway is required to have a tree-lined appearance with median and road verge planting either side of the two lane carriage way.</p> <p>Any future accessway will be for private use only to gain entry to the Denbigh estate.</p>		
<p><b>5.4</b> The draft DCP should recognise a possible extension to relocated collector road which adjoins the riparian corridor in the south-west corner of the Precinct. A change in role of the local road to a collector road should allow for a logical and useful connection to the adjoining rural lands to enable the potential for development.</p>	1	<p>The submitter requests to extend the proposed collector road west into the adjoining rural lands is acknowledged.</p> <p>This request is not related to the draft DCP amendment as it is seeking changes beyond the scope of the subject site.</p> <p>Furthermore, land west of the subject site is known as the Metropolitan Rural Area (MRA) where it is reserved for rural land and not to contain residential development as detailed in the Greater Sydney Region Plan and Western City District Plan.</p>	No further action is required.	9

SC10025 Cobbitty Road Oran Park DCP Amendment – Submissions Response Table

Matter Raised in Submission	No. of Submissions	Officer Response	Proposed Action	Relevant Submission No.
<p><b>5.5</b> The draft DCP should identify a possible public transport route along this revised collector road which would connect to the western rural lands.</p>	1	<p>The submitter requests to extend the proposed collector road and provide a public transport route west into the adjoining rural lands is acknowledged.</p> <p>This request is not related to the draft DCP amendment as it is seeking changes beyond the scope of the subject site.</p> <p>Furthermore, land west of the subject site is located outside the South West Growth Area, within the Metropolitan Rural Area and has not been released or rezoned for urban development.</p> <p>It is considered premature and outside the scope of the draft DCP to plan for future connections on land within the MRA.</p>	No further action is required.	9
<p><b>5.6</b> The draft DCP should reserve a possible road link to the west in the southern part of the subject site. This should incorporate the conversion of the proposed cul-de-sac design to create a through local road which would have the ability to connect to the western rural lands.</p>	1	<p>The submitter requests to extend the proposed local road west into the adjoining rural lands is acknowledged.</p> <p>This request is not related to the draft DCP amendment as it is seeking changes beyond the scope of the subject site.</p>	No further action is required.	9

SC10025 Cobbitty Road Oran Park DCP Amendment – Submissions Response Table

Matter Raised in Submission	No. of Submissions	Officer Response	Proposed Action	Relevant Submission No.
		<p>Furthermore, land west of the subject site is located outside the South West Growth Area, within the Metropolitan Rural Area and has not been released or rezoned for urban development.</p> <p>It is considered premature and outside the scope of the draft DCP to plan for future connections on land within the MRA.</p>		
<p><b>5.7</b> It is important that the draft plan adequately addresses future access locations for Macarthur Anglican School. The submitter recommends a secondary access location for vehicles and pedestrians from the future subdivision roads within the Mirvac site.</p> <p>The submitter states a secondary access location will assist in separating bus operations, controlling car drop off and assisting with pedestrian access.</p>	1	<p>It is acknowledged that the submitter has held discussions with the proponent.</p> <p>These discussions have progressed to an agreed concept between the proponent and submitter. It is important to note that Council officers have not considered this secondary access point.</p> <p>This concept will be further assessed, particularly traffic circulation issues at the DA stage for future subdivision.</p>	No further action.	8
<b>6. Open Space Network including pedestrian and cycle access</b>				
<p><b>6.1</b> Council should investigate options to amend the DCP to improve pedestrian and cycle connectivity so that Arcadian Grove residents can efficiently and safely access future open space, community</p>	1	<p>The submission request is noted.</p> <p>The draft DCP provides improved pedestrian and cycle connections to the open spaces, community</p>	No further action.	5



SC10025 Cobbitty Road Oran Park DCP Amendment – Submissions Response Table

Matter Raised in Submission	No. of Submissions	Officer Response	Proposed Action	Relevant Submission No.
<p>facilities and local shops. An additional walking path from Cobbitty Road (next to Macarthur Anglian School) should be considered as an option.</p>		<p>facilities and local shops proposed on the subject site. This includes the provision of a shared path along the eastern boundary of the subject site.</p> <p>The request to improve pedestrian and cycle connectivity along Cobbitty Road is noted. Cobbitty Road is identified as a rural road and there is no current plan to provide a footpath or cycleway in this area. If this were to occur, it would result in a reduced vegetated buffer, which provides a landscaped interface between Cobbitty Road and the development.</p> <p>Furthermore, there is no current funding provision to provide a footpath and/or cycle path along Cobbitty Road.</p>		
<b>7. Visual Interface and Scenic Landscapes</b>				
<p><b>7.1</b> The conclusions and recommendations of Cobbitty Road Visual Character Analysis prepared as part of the DCP amendment package is supported. It is intended development of submitter's land will also adhere to the recommendations of the analysis.</p>	1	Noted.	No further action.	6

## SC10025 Cobbitty Road Oran Park DCP Amendment – Submissions Response Table

Matter Raised in Submission	No. of Submissions	Officer Response	Proposed Action	Relevant Submission No.
<p><b>7.2</b> Changes to the Cobbitty Road interface are not supported. There is substantial inconsistency in the proposed controls along Cobbitty Road. The submitter is supportive of extending the transition area to the east but objects to the reduction in the Landscape Buffer along Cobbitty Road.</p> <p>Council should resolve that a 15m wide planting buffer inside the property boundary be retained to reinforce the character of Cobbitty Road and to provide a suitable transition from Urban to Rural Land.</p>	1	<p>The existing DCP includes controls in Section 5.5 requiring a vegetated interface to protect the visual character of Cobbitty Road. Through this DCP amendment, the section of the DCP has been strengthened.</p> <p>To achieve this, a Visual Assessment Report. The purpose of the report was to determine the predominant visual character and scenic quality of the road corridor to then assess what controls should be included in the DCP to maintain this visual character.</p> <p>The visual assessment noted:</p> <ul style="list-style-type: none"> <li>• Corridor views along Cobbitty Road (as opposed to direct views towards the site) are the primary views available;</li> <li>• Oblique angle of view increases screening effect of vegetation;</li> <li>• Road reserve planting generally consists of the most mature vegetation along the road and contributes highly to</li> </ul>	<p>It is proposed to insert the cross section diagram into the DCP to illustrate the separation between the development and Cobbitty Road. To further strengthen these controls, it is also proposed to include controls to minimise the clearing of vegetation within this area (where possible), require replacement planting, and require trees to be planted within the front setback of the residential lots fronting the perimeter road running parallel to Cobbitty Road.</p>	7

SC10025 Cobbitty Road Oran Park DCP Amendment – Submissions Response Table

Matter Raised in Submission	No. of Submissions	Officer Response	Proposed Action	Relevant Submission No.
		<p>screening of the site and road character; and</p> <ul style="list-style-type: none"> <li>Density of road reserve planting allows for reduction of buffer planting within the site while maintaining road character.</li> </ul> <p>In summary, the visual curtilage of Cobbitty Road is limited to intermittent and filtered views through vegetation for a viewer from moving viewing situations, where views are predominantly constrained to the road corridor by the presence of understorey vegetation and canopy trees located within the road reserve. The planted buffer can be retained in part to minimise presence of built form when viewed from Cobbitty Road, but only 7m of this buffer is required to achieve this result.</p> <p>Based on the proposed ILP, built form of the future lots within the subject site is separated from Cobbitty Road by the proposed landscape buffer, a local road as well as front setback landscaping associated with future lots.</p>		

SC10025 Cobbitty Road Oran Park DCP Amendment – Submissions Response Table

Matter Raised in Submission	No. of Submissions	Officer Response	Proposed Action	Relevant Submission No.
		<p>Furthermore, DA/2022/176/1 approved the road layout north of the proposed buffer which allows less flexibility in the location of road network when considering the vegetation buffer.</p> <p>To provide certainty that this landscaped buffer will be provided at the recommended 7m, a cross section is to be placed in Section 5.5 of the draft DCP. This will provide clarity that the future subdivision of the larger lots will be able to retain and respect the rural qualities of Cobbitty Road.</p>		
<p><b>7.3</b> The submitter notes that as it is important as urban development progresses, that suitable fencing is provided along the boundary between the subject site and Macarthur Anglican School. Back fences of future residential lots should be avoided.</p> <p>In addition, a secure fencing type is required along the interface between the proposed urban development and the school.</p>	1	<p>It is not proposed for any residential lots to be directly adjoin the property boundary to the school. A perimeter road is proposed to further restricted unwanted access into the school site.</p> <p>A secure fence for the property boundary is a matter for a future DA.</p>	No further action.	8
<b>8. Flooding and Stormwater Management</b>				

## SC10025 Cobbitty Road Oran Park DCP Amendment – Submissions Response Table

Matter Raised in Submission	No. of Submissions	Officer Response	Proposed Action	Relevant Submission No.
<p><b>8.1</b> The submitter requests that further investigation is required downstream of the Plan area, encompassing the submitters land via a whole of catchment management investigation. This investigation should also assess water management against a range of land uses that includes future development scenarios for the submitters land.</p>	1	<p>This request is not related to the draft DCP amendment as it is seeking changes beyond the scope of the subject site.</p> <p>It is noted that the Nepean River Tributaries Study that was endorsed by Council in February 2023 includes flood related information for the Cobbitty Creek. This is publicly accessible information.</p> <p>Detailed modelling to assess water management is completed as part of development proposals. It is premature to consider such proposals for the submitter's land.</p> <p>Furthermore, land west of the subject site is known as the MRA where it is reserved for rural land and not to contain residential development as detailed in the Western City District Plan.</p>	No further action proposed.	9
<p><b>8.2</b> Supplementary concerns have been raised by the submitter regarding the draft Integrated Water Management Plan</p>	1	<p>The additional concerns raised by this submitter have been considered in detail in a separate attachment.</p>	No further action proposed.	

NSW Department of Education - School Infrastructure NSW



# Design Framework: Site selection and development

A guideline for determining appropriate school sites.

Version 1.0  
June 2023

[schoolinfrastructure.nsw.gov.au](http://schoolinfrastructure.nsw.gov.au)



## Design Framework: Site selection and development

# Purpose of this document

This document is provided as a guide for appropriate selection of sites for new school sites, that considers suitability of context and site constraints.

Planning for new schools should be undertaken in consultation with key stakeholders including the Department of Planning, Infrastructure and Environment, Transport for NSW, Roads and Maritime Services and the relevant local council and community, as appropriate.

This document is intended for use by a range of stakeholders including internal SINSW teams, urban planners and designers, developers, other government agencies and local councils.

It is important to note that this document is not intended to be used as a benchmark by which existing schools are assessed.

### Related Documents

This document is to be read in conjunction with:

[Design Framework: Master Planning for Schools, SINSW](#)

[Better Placed: Design Guide for Schools, Government Architect NSW](#)

### Superseded Documents

School Site Selection and Development - V1.4 October 2020

For more information on Education Facilities Standards and Guidelines, Technical Standards and a glossary, please visit:

[education.nsw.gov.au/about-us/efsg](http://education.nsw.gov.au/about-us/efsg)

### Disclaimer

This framework helps design teams easily access information and share successful project methodologies to ensure compliance with the school design principles. Following this framework does not irrevocably replace any project obligations to deliver against Educational Facilities Standards and Guideline requirements. The information within this document once downloaded/printed/exported will be classed as an uncontrolled copy. Its currency must be checked by visiting the EFSG website prior to using the information for any purposes.



## Design Framework: Site selection and development



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## Design Framework: Site selection and development

# 1. Introduction to Site Selection and Development

The NSW Department of Education has over 2,200 existing Government schools in NSW developed on many types of land forms, in a range of sizes, and environmental contexts.

The diverse nature of school sites illustrates how schools can operate successfully in many types of environmental settings. Despite this, there is a range of public and private interests that need to be determined, investigated, assessed, and balanced, through property due diligence and urban planning to identify design complexities.

## Site selection criteria

A range of issues need to be considered when identifying a site for a new school.

The acquisition of a site for a new school, particularly in areas where property is scarce or expensive, will always require a case-by-case assessment with consideration given to environmental factors, availability, cost, need, alternative sites available, funding and feasibility of property acquisition.

This design framework covers the following design development phases:

Phase 0 Project initiation

Phase 1 Master planning

Phase 2 Concept design

Phase 3 Schematic design

Phase 4 Design development

Phase 5 Tender evaluation

Phase 6 Tender, evaluate and award

Phase 7 Construction administration

Phase 8 Commissioning and handover

Phase 9 Post-completion and warranty

## Design Framework: Site selection and development

# 2. Support for Site Selection and Development

## High level design considerations

All schools are required to be designed in accordance with the Educational Facilities Standards and Guidelines (EFSG) and with reference to the design quality principles outlined in the [State Environmental Planning Policy \(Transport and Infrastructure\) 2021](#).

Due to the importance of the site selection phase, the following school design guidelines should be considered:

- provision of a clear street address, character, and frontage for the school that promotes a welcoming entry and positive learning environment
- promote safety in design, including:
  - appropriate walking and cycling infrastructure surrounding the school, including pathways that provide safe and direct routes to the school, road/railway crossings at required locations, clear wayfinding measures, and entry points to the school grounds;
  - safe access to the school through appropriately located kiss-and-drop infrastructure, bus zones, vehicular access onto the school grounds for on-site parking (if applicable), deliveries, and emergency access;
- appropriate separation of vehicles, pedestrians, and built form, in line with the Department of Education's Vehicle Risk Mitigation Strategy, and
- limiting the potential for overlooking of the school by neighbouring developments.
- provide open space that is easy to supervise, and appropriate for use by various age groups
- promote the heritage significance of the site (where appropriate) as an important part of the school and celebration of local or state history
- minimise the impact of the school development on neighbouring uses, including overshadowing, scale, and character of built form

For more information on school design, please refer to the [Design Framework: Master Planning for Schools](#).



## 3. Site Selection and Development Checklist



### Site context and concept planning

The checklist below is for guidance only and provides a non-exhaustive list of issues to consider when planning for new schools.

It is important to understand the need to future proof our school sites to cater for future expansion, should this be required. Land developed for residential use brings with it an increase in population, including school-aged children who may wish to enrol at their local school. Once land has been developed for residential/other uses, it is unlikely to be released or redeveloped for an extended

period of time. This restricts the land options available for new schools and the cost of land in these areas rises substantially.

It is also important to consider the environment and dwelling types that children living in dense urban areas are accustomed to. Generally, apartment living does not come with a backyard, and developments provide minimal open space for active play. Working with local councils and developers, schools can offer students and the wider community a priceless amenity in the form of undeveloped, open space in areas of dense development.

### 3 NSW Department of Education – School Infrastructure NSW



## Design Framework: Site selection and development

### Checklist - Design Guidance

The standard site sizes are based on development of schools in line with the Schedule of Accommodation within the Educational Facilities Standards and Guidelines.

#### Standard sizes (inclusive of built form and open space)

##### Regional/Rural areas

Primary School	<input type="checkbox"/> <b>Minimum 2ha</b> (Capacity up to 1000 students)	Typically, this includes built form up to 2 storeys in height in context with the low scale of surrounding areas.
Secondary School	<input type="checkbox"/> <b>Minimum 4ha</b> (Capacity up to 2000 students)	Open space is typically provided at grade only.

##### Suburban/Low-medium density areas

Primary School	<input type="checkbox"/> <b>Minimum 1.5ha</b> (Capacity up to 1000 students)	Typically, this includes built form up to 4 storeys in height, with open space provided at grade only.
Secondary School	<input type="checkbox"/> <b>Minimum 2.5ha</b> (Capacity up to 2000 students)	While this method is still valid for most schools, particularly those in low-density suburban areas, innovative solutions to school design in dense urban areas may be appropriate.

## Design Framework: Site selection and development

### High density/Town Centre areas

Primary School  **Minimum 1.5ha\***  
(Capacity up to 1000 students)

Secondary School  **Minimum 2.5ha\***  
(Capacity up to 2000)

\* determined based on individual assessment and school design

While it is preferable to maintain building heights of up to 4 storeys with open space provided at grade (particularly for primary schools), innovative solutions for school design in dense urban areas may be appropriate.

School designs that demonstrate building heights above 4 storeys (in context with the surrounding area) may explore open space within levels of the building, on rooftops, under the building and/or shared with the community. This may reduce the site area required while still providing access to open space at the standard of 10sqm per student.

It is important that the additional cost associated with building above 4 storeys is balanced with the cost of land, to determine value for money.

It is also important to ensure that the site has space to cater for fluctuations in enrolment, which may require the use of demountables or additional permanent built form. The appropriateness of this approach is to be determined by SINSW on a project-by-project basis and is subject to a range of sub criteria including the desired educational model, site context, appropriate access and transport networks, safety, and security.

## Design Framework: Site selection and development

### Floor space distribution

Primary School  **8,000m<sup>2</sup> - 10,000m<sup>2</sup>**  
(Capacity up to 1000 students)

Secondary School  **22,000m<sup>2</sup> - 27,000m<sup>2</sup>**  
(Capacity up to 2000 students)

The required gross floor area (GFA) is based on the Schedule of Accommodation within the Educational Facilities Standards and Guidelines. School designs above 4 storeys are likely to require a higher percentage of circulation space due to the provision of lift cores and the like. For this reason, it is important to note that the GFA range should be used as a guide for early site planning only.

The GFA for schools will differ from project to project and is dependent upon the site conditions, as well as specialised amenities/teaching spaces required for the individual school. For example, secondary schools may choose to add specialist spaces such as performance or wood workshops, which come with differing layout and design requirements.

SINSW actively encourages innovative and efficient school design.



## Design Framework: Site selection and development

Criteria	Explanation
<input type="checkbox"/> The site shall be a single lot, or consolidated group of lots	<p>For the ease of future development and clarity of ownership, it is important that the school site is a single lot, or a group of lots consolidated into one lot, prior to the development of the school.</p>
<input type="checkbox"/> The shape of the site shall be substantially regular in shape, that is, likely square/rectangular.	<p>A regular lot is important for the design of schools as it provides flexibility for building layout and open space. It is important that the school site is easy to supervise, free of any hidden nooks or areas that will be 'out of bounds' due to inappropriate visual connections or potentially unsafe use (such as car parking, servicing units, etc).</p>
<input type="checkbox"/> The school site should be located in an area that is accessible for students who will likely attend the school.	<p>School sites are important community assets that fulfill a role beyond student education during school hours.</p>
<p>Schools provide unique place making opportunities to support and strengthen town centres, and enhance the local character. It is important that the school is located where joint use opportunities are the greatest to ensure benefit to the local community who may utilise school facilities.</p>	<p>School facilities are often used by the wider community to host events such as weekend markets, polling booths, evacuation centres, and extracurricular sporting activities, to name a few. It is important that when planning for new schools, the location of the school site also considers these functions.</p> <p>There are many opportunities for schools to be jointly developed or share facilities with the community, ensuring more efficient use of space and providing quality social infrastructure.</p> <p>School sites are generally best located close to residential areas and town centres, which generate student populations, where joint/shared use opportunities are greatest, and facilities are easily accessed by the community.</p>

## Design Framework: Site selection and development

- The school site should provide a minimum of 10sqm per student of open space.

It is preferable that open space is provided at grade, however other options may be appropriate dependent on context and school model.

It may be appropriate to locate a school site immediately adjacent a Council-owned open space, and to count this open space as a portion of the 10sqm required. This would be dependent upon a formal agreement with Council that allows use of the land by the school during school hours.

Primary schools will require exclusive use of the open space during school hours while secondary schools may be more flexible - this is at the discretion of SINSW and will be determined on a project-by-project basis.

For schools on constrained sites or in dense urban areas, it may be appropriate to provide open space within levels of the built form, as undercroft or roof top space. Again, this is at the discretion of SINSW and will be determined on a project-by-project basis.

- The site should be appropriately zoned for school development, in-line with the “prescribed zones”.

Refer to State Environmental Planning Policy (Transport and Infrastructure) 2021.

This is required to ensure development in-line with regulatory controls and efficiency in planning approvals.



## Design Framework: Site selection and development

- The site shall not adjoin any land which is developed, or proposed to be developed, for use which is incompatible with a school.

The school site should not be located next to, or in close proximity to any use that may conflict with the requirements of a safe school environment. This may include uses such as heavy industrial areas where noise and traffic may be a safety concern, or entertainment precincts where activities in the area are focused on adults (for example, bars, clubs, casinos, brothels and the like).

It is also important to consider buildings or building proposals surrounding the site that may provide undesirable overlooking of the school site, particularly the open play areas, however it is anticipated that good design can overcome this.

- The site will be located within a well structured movement network that provides appropriate road infrastructure, as well as safe pedestrian pathways from residential areas to the school site.

While there is no current standard for solar access provision to schools, it is important that we treat them in a similar way to residential development and community open space.

During the week, it is likely that students spend more daylight hours in classrooms than at home in their bedrooms or living spaces. In addition, as communities become more dense, the reliance on school playgrounds as community open space is increasing, and so the same principles for sunlight access should apply. Refer to the Apartment Design Guide (Department of Planning, Industry and Environment, 2015) for details on solar access requirements for residential apartments, which may also be applicable to school design.

Not only does solar access provide a pleasant space in which to learn and teach, it may also improve the energy efficiency of the building, and provide the option for sustainable energy via photovoltaic systems.

## Design Framework: Site selection and development

- The site shall not adjoin any land which is developed, or proposed to be developed, for use which is incompatible with a school.

School catchments are designed to promote active transport options such as walking and cycling. This not only promotes healthy habits, but is intended to reduce the pressure on road networks that surround schools, which are often already congested and struggle to support the demand of high intensity drop-off and pickup times.

It is important that safe and appropriate walking and cycling infrastructure is provided around the school, including good quality pathways, open space connections, and road-crossing points, to encourage active transport.

- The site shall have road frontage ideally on 3, but not less than 2 sides.

It is important that the school has an appropriate amount of road frontage to provide zones for kiss-and-drop and buses, as well as the potential for a strong street presence and school identity. The length and appropriate location of these zones should be determined following a detailed transport assessment.

Access to the site for construction should also be considered, particularly for large trucks and cranes that may be required should the school be built in line with Modern Methods of Construction (MMC) processes.

It is preferable that schools are not located with street frontage to arterial or major roads, due to safety concerns and potential noise impacts.

## Design Framework: Site selection and development

- |  |   |
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| <input type="checkbox"/> The site will allow for the provision of appropriate and safe pedestrian and vehicular access onto and within the school grounds.   | <p>Vehicular and pedestrian access should be provided at safe and appropriate locations on the site periphery. It is important that the site and the design demonstrates separation of vehicles and pedestrians/school buildings to avoid potential collisions.</p> <p>It is also important that school access is provided as equal for all, regardless of physical ability.</p>  |
| <input type="checkbox"/> It is preferable that the site is located within walking distance to public transport (in particular for secondary schools).  | <p>Schools need to be easily accessible for all users, including students of varying ages, parents, staff, and visitors commuting to work from undetermined locations. Where possible, it is desirable to locate schools near or within walking distance of a train station, well-serviced bus stops, or other forms of public transport.</p> <p>This may minimise the requirement for car parking on the school site, freeing up valuable land for more efficient use. The provision of an appropriate amount of car parking should be determined following a detailed transport assessment.</p> |
| <input type="checkbox"/> The site should be fully serviced with water, natural gas, sewer, power, telecommunications, local traffic infrastructure and other utilities and service infrastructure, as is necessary for a school. | <p>Service levels should be provided to be consistent with the intended size and future capacity of the school.</p> <p>It is important that the school site is well serviced by traffic infrastructure such as kerbs, gutter, footpaths, intersections, crossings, cycle pathways, etc.</p>   |
| <input type="checkbox"/> The site should preferably be free of any Aboriginal Land Claims (State), Native Title Claims (federal), mining and exploration licenses below ground etc.  | <p>Due to development limitations that may apply, land that is subject to a claim or lease may not be appropriate for use as a school.</p>  |

## Design Framework: Site selection and development

- |  |  |
|--|--|
| <input type="checkbox"/> The school site should not be located adjacent, or in close proximity to developments or land uses that may be associated with lessened air quality, radiation or noise pollution | <p>To ensure the health and safety of students and staff, it is important that selection of new school sites considers proximity to land uses including railway lines, motorways, arterial roads, communication towers, under flight paths, near ventilation stacks, etc.</p>  |
| <input type="checkbox"/> The site should be free of environmental constraints including, but not limited to bushfire, flood, contamination and significant vegetation.                                     | <p>Environmental constraints may limit design options, complicate planning approval pathways, and present a greater level of risk in terms of design approvals and general school safety.</p> <p>Where possible, schools should be located on land that is free of environmental constraints, both current and anticipated due to climate change. Where this approach is not possible, a master plan for the school may demonstrate an appropriate design response for a safe school environment and a feasible solution.</p> <p><b>Bushfire</b></p> <p>Schools that are partially within Bushfire Prone Land require careful planning and design to ensure user safety and minimise project cost. Buildings should be located on land that is free of any Bushfire Attack Level rating (where possible - subject to specialist advice). Access to the site for pedestrians and vehicles (in particular, emergency vehicles during a bushfire event) should also be located outside of the bushfire zone. Refer to the NSW Rural Fire Service website for details.</p> <p><b>Flood</b></p> <p>The site (or a significant portion of the site) will be located above the 1 in 200-year flood level and provide flood free access for pedestrians and vehicles (in particular, emergency vehicles during a flood event). Buildings should be located on land</p> |

## Design Framework: Site selection and development

that is above the Flood Prone Land contour (where possible -subject to specialist advice).

### Contamination

The site shall be free of any contamination that would render it unsuitable for use as a school or require expensive remediation prior to that use, at the time of handover.

### Significant Vegetation & Biodiversity

School sites that include areas of Significant Vegetation (as identified in the relevant Local Environmental Plan) or Biodiversity (such as rare fauna and the like) require careful planning and design to ensure suitability of use by the school, as well as environmental protection and ongoing maintenance. It is likely that areas of Significant Vegetation and Asset Protection Zones are unsuitable for use and may not be counted as usable open space.

- It is preferred that schools sites are free of heritage items that are not suitable for re-use by a school or preclude appropriate design of a school.

In most cases, heritage items can be refurbished to provide a suitable function for the school, while retaining and celebrating a unique piece of history. It is also important also to consider the appropriateness of the heritage item being used for school purposes, and how this might be more widely shared with the community.

The site should be assessed as free of archaeological heritage that would inhibit development of a school (subject to specialist advice).

## Design Framework: Site selection and development

- It is preferable that the gradient of the site is no greater than 1 in 10, being relatively flat and of a consistent topography.

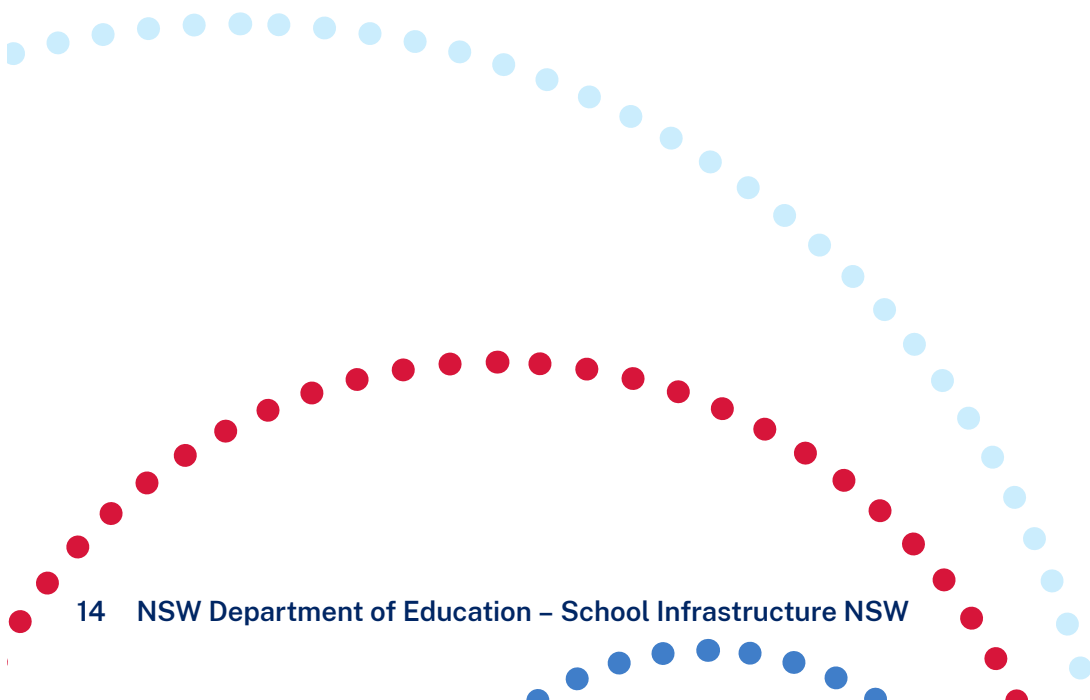
A flat site is preferable as it also allows construction of the school to occur in a time and cost-efficient manner. Additionally, it offers potential to create open spaces that may be easier to supervise and are accessible for all students and staff.

As with most site constraints, a site with a slope is not to be ruled out, however innovative design solutions may be required to ensure the design provides equal access for all users to all areas of the school.

- The site shall be free of easements and/or buffer zones that may impact development or use of the land as a school.

This may include underground service pipelines and/or overhead cables, drainage corridors, powerlines, etc.

Where possible, avoid locating school sites within the 'measurement length' or buffer zone adjacent to high-pressure pipelines, due to the risk of exposure to a failure event. A Safety Management Study and a HIPAP Risk Assessment would be required if a school is proposed within the Measurement Length or buffer zone of a pipeline.



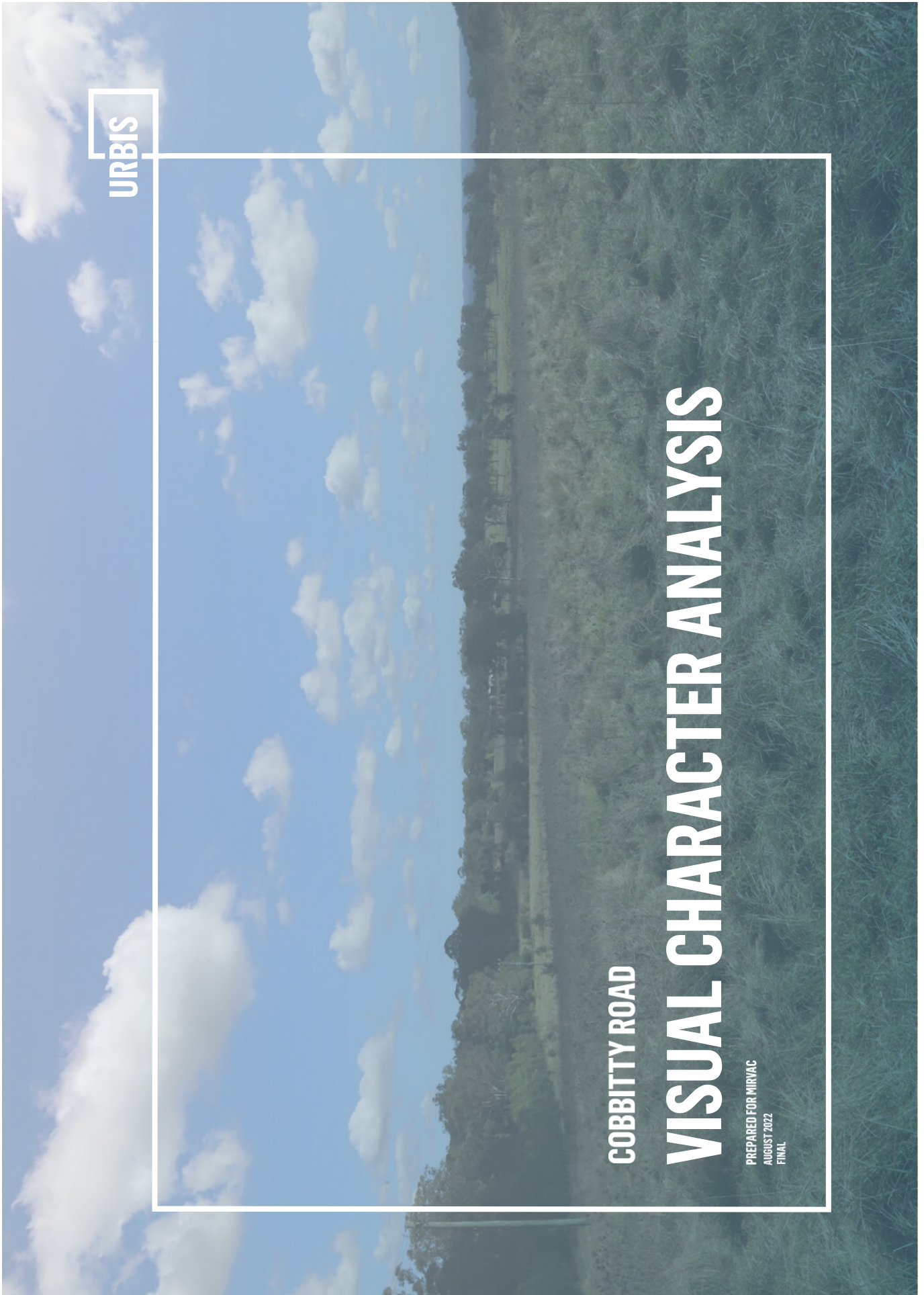
NSW Department of Education - School Infrastructure NSW



For more information or to provide feedback, please contact us at [education.nsw.gov.au/about-us/efsg](https://education.nsw.gov.au/about-us/efsg)









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## 1.0 INTRODUCTION

### DEFINITIONS RELATING TO ADJACENT VISUAL LANDSCAPE

#### VISUAL CURTLAGE

Visual curtilage is a term used to refer to associated landscapes that are visible within a geographical area or extent of a landholding, heritage item, subject site or road corridor. The visual curtilage of a road corridor or site includes the associated visible landscapes to either side, which in this case are gently undulating pastoral landscapes, rural in-nature characterised by intermittent dwellings and structures of low height and scale and fingers of vegetation often associated with riparian corridors or areas.

#### VISUAL CHARACTER

Visual character is a term which refers to predominant visual features that are present in the landscape.

#### SCENIC QUALITY

Scenic quality relates to the likely expectations of viewers regarding scenic beauty, attractiveness or preferences relating to the visual setting or composition of a view.

#### LANDSCAPE CHARACTER

The distinctive, recognisable and consistent pattern of physical elements within a landscape, which when combined, give a setting its sense of place and make one landscape different from another. Multiple physical elements include terrain, vegetation, bodies of water, cultural modifications and atmospheric conditions.

### PURPOSE OF THIS REPORT

Urbis has been engaged by Mirvac Pty Ltd to assess the existing visual character of Cobbitty Road, Cobbitty in the Camden LGA which directly adjoins Mirvac owned land. The proposed subdivision on the site has significant frontage to Cobbitty Road and therefore both Council and the landowners have requested that the development provide appropriate visual mitigation that limits the impact of the subdivision on Cobbitty Road and its landscape character.

The purpose of the report is to provide Mirvac with objective baseline data regarding the predominant visual character and scenic quality of the road corridor. In particular, the analysis identifies sections of the road corridor where the existing visual character changes or has emerged recently.

The purpose of this baseline analysis is to inform all stakeholders as to visual uniqueness and importance of the road corridor and to identify potential visual impacts and mitigation measures which may be appropriate in relation to development adjacent to it.

This study is limited to an analysis of the visual character of the road corridor and its associated visual curtilage and does not conflate visual character or scenic quality with cultural heritage values.

In our opinion this is not required in relation to the potential visual effects of the proposed development.

### SUBJECT SITE AND PROJECT UNDERSTANDING

The site, legally known as 2005/DPL16/2239 is located at 421 The Northern Road, Cobbitty and is approximately 79.77ha and forms part of the Oran Park Growth Area, which has been rezoned under the *State Environmental Planning Policy (Sydney Region Growth Centres) 2006* (Growth Centres SEPP) for future urban development. It is broadly expected that land will accommodate a maximum of 953 residential dwellings, a neighbourhood centre and associated infrastructure including open space.

### SURROUNDING LANDSCAPE CHARACTER

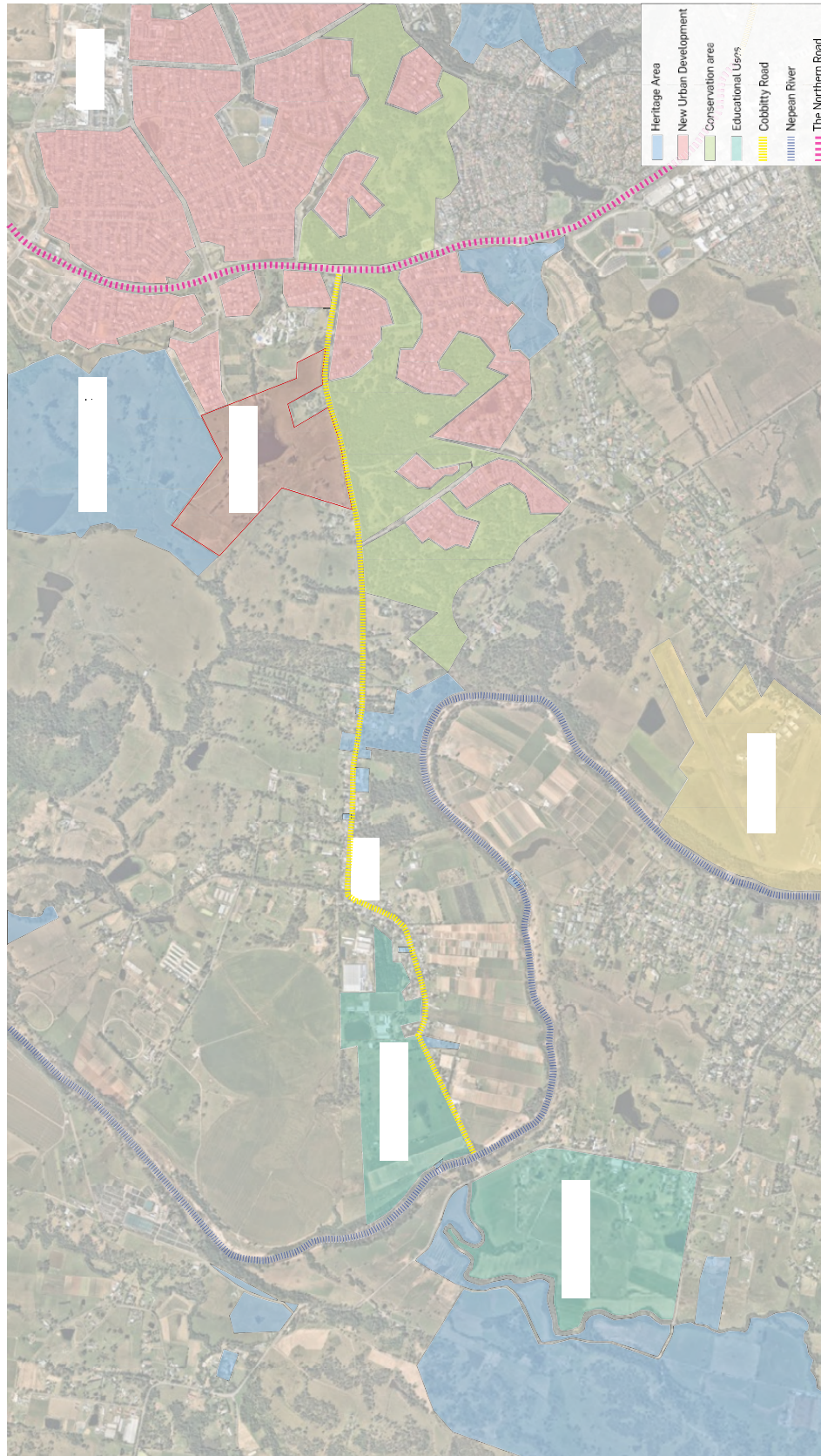
The semi-rural suburb of Cobbitty is located approximately 60km south west of Sydney CBD and is within the South West Priority Growth Area for Sydney. Cobbitty is predominately rural in character.

The surrounding visual landscape is characterised by a mixture of rural landscape, established settlements and urban areas. The rural areas are characterised by pastoral landscapes, farming practices, remnant vegetation and woodland with limited building development that is generally spatially separated from one another.

Established settlement areas (such as Cobbitty Village) are largely comprised of vernacular buildings and layout patterns, with residential dwellings along a central main street ranging in construction periods and generally limited to one to two storeys. The buildings are detached from one another as a result of being on large lot residential parcels of land and are set back from road with front gardens, often allowing for clear views of built form.

More recent urban development is present to the east of the site such as Harrington Park and Oran Park. These areas are characterised by newly established residential suburbs, town centres, infrastructure and employment zones. Built form is clearly visible within these areas, with residential set backs often being limited and with minimal vegetation to the front boundary.

Parts of the visual character adjoining the Cobbitty Road corridor are relevant to this study as they form part of the visual curtilage of the road and add to the overall visual experience for users of the road.



SURROUNDING LANDSCAPE CHARACTER AND F

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## 2.0 COBBITTY ROAD CHARACTER ANALYSIS



FIGURE 2 VIEW SOUTH WEST FROM INTERSECTION OF KITTY LANE AND HOOK STREET



FIGURE 3 RURAL STREETSCAPE AND LARGE LOT PARCEL



FIGURE 4 VIEW NORTH WEST OVER RURAL LAND TOWARDS NEW RESIDENTIAL DEVELOPMENT

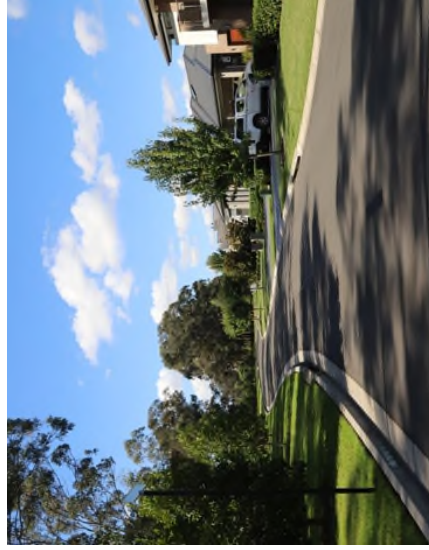
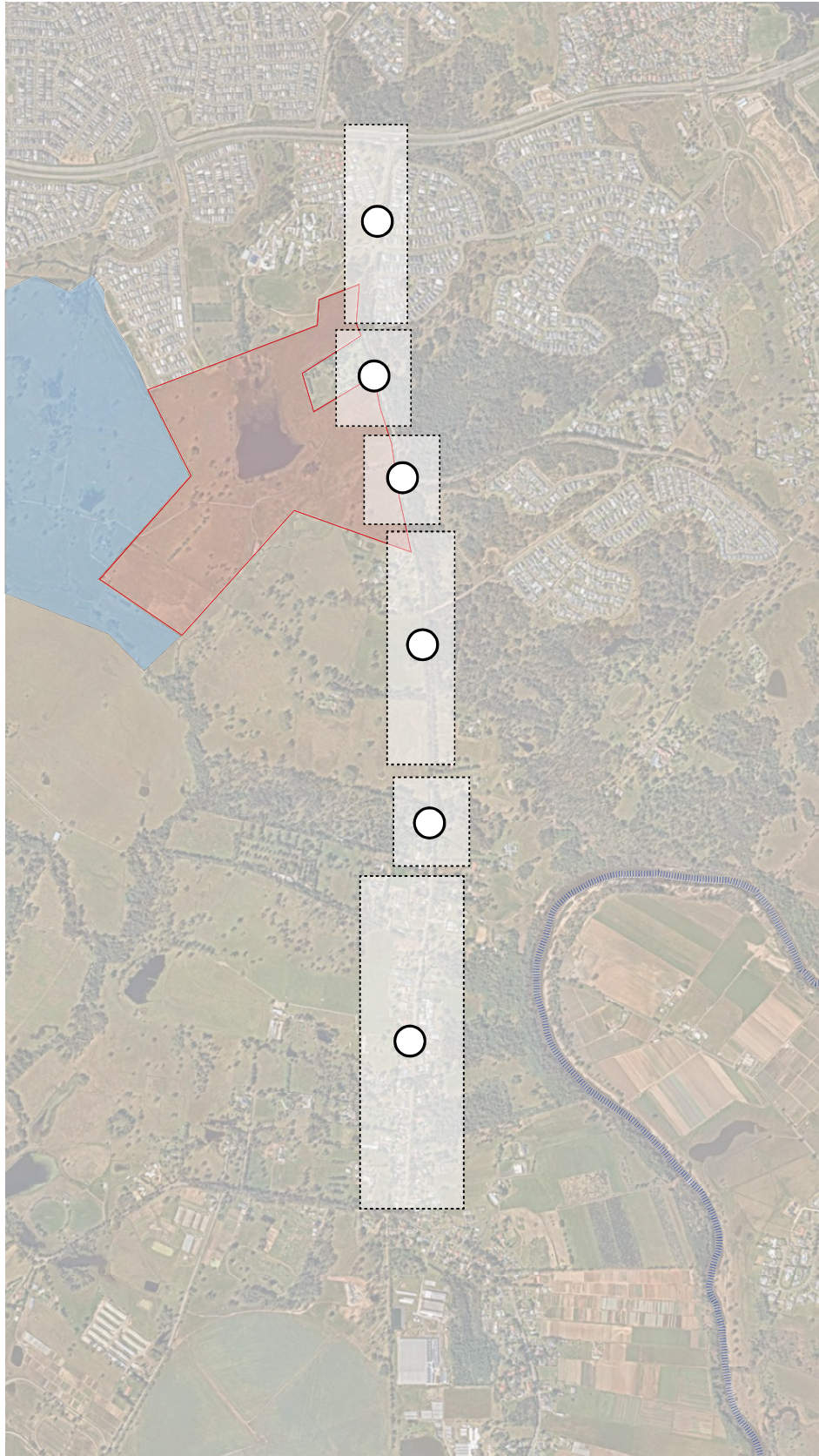


FIGURE 5 HARRINGTON GROVE RESIDENTIAL DEVELOPMENT



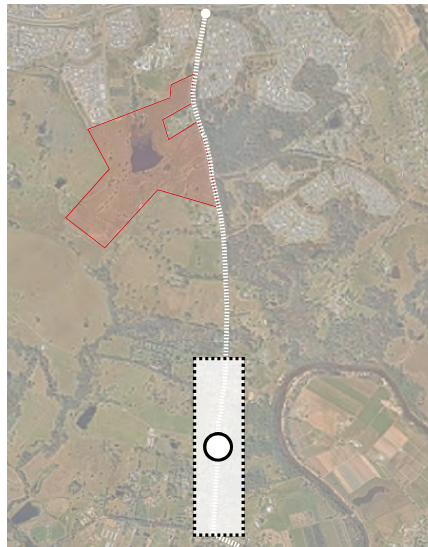
COBBITTY ROAD ZONES AND EXTERNAL VISIBILI

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ZONE 1 AERIAL AND VIEW



COBBITTY VILLAGE ZONE



LOCAL HERITAGE LISTED COBBITTY GENERAL S

### 1. COBBITTY VILLAGE STREETScape

The predominant visual character of the Cobbitty Village is one of typical large lot residential living. Residential dwellings fronting Cobbitty Road are a mixture of architectural styles and construction dates typically ranging from mid 20th century and are largely single storey brick or rendered exteriors with hipped roofs. The dwellings are typically setback from Road between 8 to 13 metres with front gardens comprise a mixture of styles and planting types from open lawns, hedges and specimen trees.

The dwelling setbacks, generally open front gardens and landscape tree planting creates a relatively open view when travelling along the road, and allows for a high degree of visual accessibility to either side of the road, as well as infrastructure elements such as overhead power lines. Long distance views are generally not obscured apart from the road corridor itself, however exceptions such as the Teen Ranch south towards Camden exist.

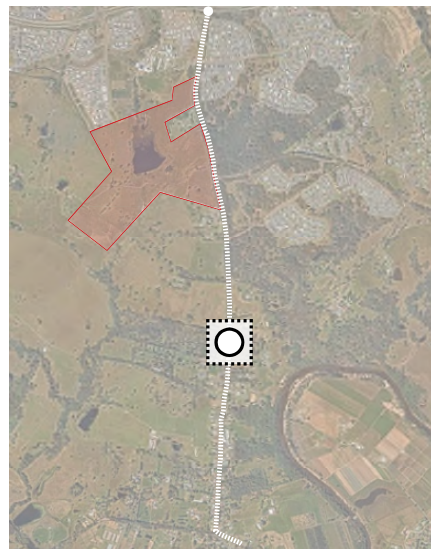




ZONE 2 AERIAL AND VIEW

**KEY INSIGHTS**

- The height and scale of trees located in the road reserve mark the end of the village transition section of visual character.
- Intermittent and isolated views to the north and south across adjacent rural lands are available from moving viewing situations for road users.



VILLAGE TRANSITION (Z)



VIEW EAST FROM OPPOSITE 365 COBBITTY ROAD

**2. VILLAGE TRANSITION**

A gentle decrease in elevation marks a transition zone between large lot residential dwellings along the road to the west to primary production.

The setbacks of the dwellings in this zone from the road and other are generally larger than that to the west, and vegetation becomes more visually significant to either side of the road compared to the Zone 1 (Cobbitty Village). While views of dwellings on the northern side of Cobbitty Road are still present, views to the southern side become more fleeting as a result of the setbacks and dens.

The view east from this transition zone compared to the west by mature vegetation. Intermittent lateral views are available through vegetation, as are views to the west.

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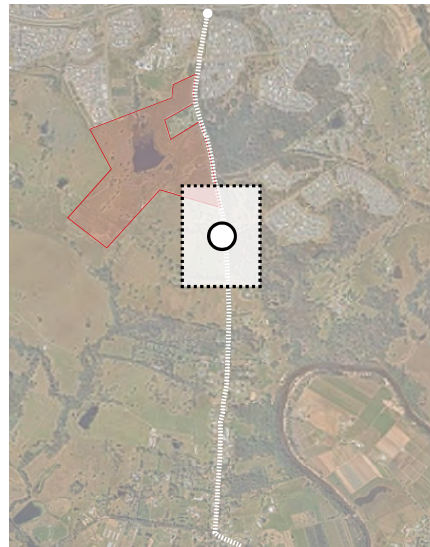




**KEY INSIGHTS**

- The visual character of this section of road corridor is heavily influenced by the height and maturity of street trees located in the road reserve.
- Intermittent and isolated rural lands are to the north and south across adjacent rural lands are available from moving viewing situations for road users.

ZONE 3 AERIAL AND VIEW



ENCLOSED ROADWAY (Z)



VIEW EAST FROM 415 CO

**3. ENCLOSED ROADWAY**

Views are highly framed within this area as a result of the m vegetation to the north and south of the road. As a result o canopy spread and maturity of the trees to either side, the highly enclosed, with canopy cover extending over the ro

Highly filtered peripheral views through the vegetation adja either side of the road are possible, and create a partial sen is beyond, particularly to the northern side where cleared r is present to the north. Views to the southern side of the r more limited due to the density of vegetation, creating a m impression with limited views southwa

While the framing of vegetation to either side of the road i consistent throughout this section of Cobbitty Road, isolat north and south are present, typically as a result of drivew however these view





ZONE 4 AERIAL AND VIE



VIEW NORTH FROM MAC

**4. TOPOGRAPHICAL CHANGE & JUVENILE VEGETATION**

Cobbitty Road becomes elevated above the adjacent land north, with vehicles travelling along the road being able to p the level difference. The highly framed and enclosed view t is also replaced by one that is far more open as a result of t juvenile planting to the northern side o

While less mature planting is located to the north, partial p views are all but lost as a result of the level difference me carriageway is level with the fuller mid and upper portions canopy as opposed to more sparse lower sections of vege fleeting long distance view is possible from the culvert ove

This area represents one of the few public access roads th direct southern access to Cobbitty Road with potential fro

The visual character of this zone is newly formed and as a result of the establishment of growing screen pla

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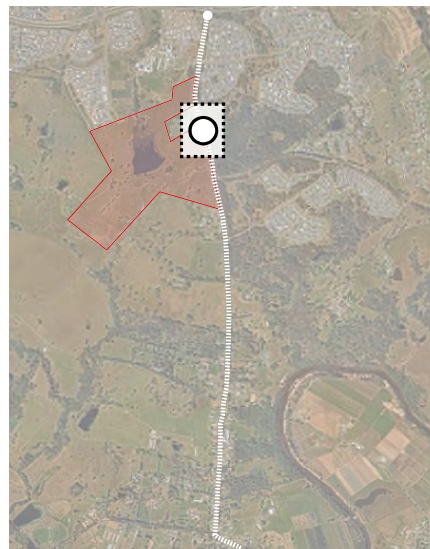




ZONE 5 AERIAL AND VIE

**KEY INSIGHTS**

- Vegetation along the eastern end of the site boundary is predominantly juvenile, where tall, mature canopy trees are intermittent.
- Opportunities for views to the north and south across adjacent rural lands from the road corridor are more limited compared to other sections to the west.



HARRINGTON GROVE APPROACH (ZONE 5) LOCA



VIEW SOUTH WEST FROM DENBIGH FARM ENTR

**5. HARRINGTON GROVE APPROACH**

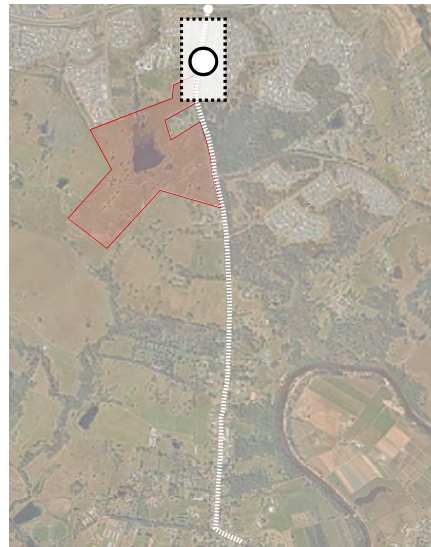
A gentle increase in elevation from west to east marks the towards Harrington Grove and Macarthur Anglican School to the northern side of the carriageway is generally juven reaching the driveway leading to Denbigh Farm, where a fl distance view over open rural land towards vegetated slope distance is possible

A short section of dense vegetation that borders 581 Cobb the northern side of the carriageway fully blocks any view property, while vegetation to the southern side begins to t





ZONE 6 AND VIEWPOINT



**6. NEW URBAN AREA**

Peripheral and filtered views to either side of the road become available, particularly to the south of the carriageway where detached dwellings within Harrington Grove are possible. A long distance view to the north west is possible when travelling west along Cobbitty Road, although this is tightly constrained by surrounding mature vegetation.

The eastern entrance to Cobbitty Road marks a distinct change in streetscape in comparison to the rest of the road. Short distance views are possible due to the decrease in surrounding vegetation, particularly to the north surrounding Macarthur School. Low shrub planting and street lighting to either side of the road as well as a public footpath to the northern side replace the naturalistic and rural vegetated streetscape that characterises the eastern entrance to Cobbitty Road.

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### 3.0 FINDINGS & RECOMMENDATIONS

#### FINDINGS

- The east and west of Cobbitty Road (zones 1 & 6) differ greatly from one another and bookend the segment of road that is adjacent to the proposal site.
- Cobbitty Village is a typical rural town defined by large residential lots with dwellings set back from the road to allow for front gardens and generally clear views of built form from the road.
- The east of Cobbitty Road is visually distinct from the other zones identified due to the scale, height and age of development which includes residential subdivision and Macarthur Anglican College.
- Views to either side of Cobbitty Road (north and south) are generally highly filtered or obstructed due to vegetation with zones 3, 4 and 5 having the highest levels of vegetation.
- Limited views north and south through the vegetation are further compounded through a combination of travelling at speed in a vehicle and being peripheral views.
- The visual curtilage of Cobbitty Road is limited to intermittent and filtered views through vegetation for a viewer from moving viewing situations, where views are predominantly constrained to the road corridor by the presence of understorey vegetation and canopy trees located within the road reserve.
- Lack of public footpaths results in limited viewing time when travelling along Cobbitty Road in a vehicle and decreases the ability to perceive and contemplate views through the existing vegetation that would be possible if walking.
- Views to the heritage item Denbigh Farm are not possible when driving along Cobbitty Road as a result of vegetation, distance and travelling speed.

#### RECOMMENDATIONS

- Maintain existing planting within the Cobbitty Road corridor adjacent to proposal where possible.
- Where peripheral views into the site are possible due to sparse vegetation recommend targeted additional planting to boundary planting (to be assessed during design development).
- Increase boundary planting to filter views at select locations if built form views is deemed to be overly intrusive on visual character of Cobbitty Road. Only to be further explored upon more detailed design layouts and analysis to ascertain necessity.
- Provide screening planting to south eastern corner to conceal north west views into site past Macarthur Anglican College roundabout.
- Proposed Cobbitty Road / Macquarie Grove Road Roundabout entrance should consist of planting to match existing in the area to maintain visual character. Roundabout treatment similar to the College entrance would be inappropriate given highly manicured nature.
- Proposed Cobbitty Road / Macquarie Grove Road entrance provides only direct views north into site. As such entrance planting should be explored to filter views northwards as should suitable median planting.





RECOMMENDED VISUAL IMPACT MITIGATION MEAS

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### APPROXIMATE VEGETATIVE HEIGHTS AND MASSING ENVELOPE



VEGETATIVE HEIGHTS AND MASSING ENVELOPES (EASTERN END OF COB)

### 4.0 VISUAL MITIGATION MEASURES



# APPROXIMATE VEGETATIVE HEIGHTS AND MASSING ENVELOPE



VEGETATIVE HEIGHTS AND MASSING ENVELOPES (COBBITTY ROAD & MACQUARIE GROVE ROAD INTERSECTION LOOKING

## PLANNING HEIGHT AND MASSIN

### E4 - ENVIRONMEN

Individual dwellings within the Environmental Living lots wo be detached and wide spatial separation and would not p Cobbitty Road as a solid extent of built

### VEGETATION HEI

Planting heights have been shown at the site boundary (w extruded from the s

### KEY INSIGHTS

- Corridor views along Cobbitty Road (as opposed to direct views towards the site) are the primary views available
- Oblique angle of view increases screening effect of vegetation
- Road reserve planting generally consists of the most mature vegetation along the road and contributes highly to screening of the site and road character
- Density of road reserve planting allows for reduction of buffer planting within the site while maintaining road character

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WESTERN ROAD RESERVE PLANTING AND PLANTING BUFFER (2018 - 2022)



PLANTING WIDTH ON SITE AND ROAD RESERVE PLANTING (SEPTEMBER 2022)

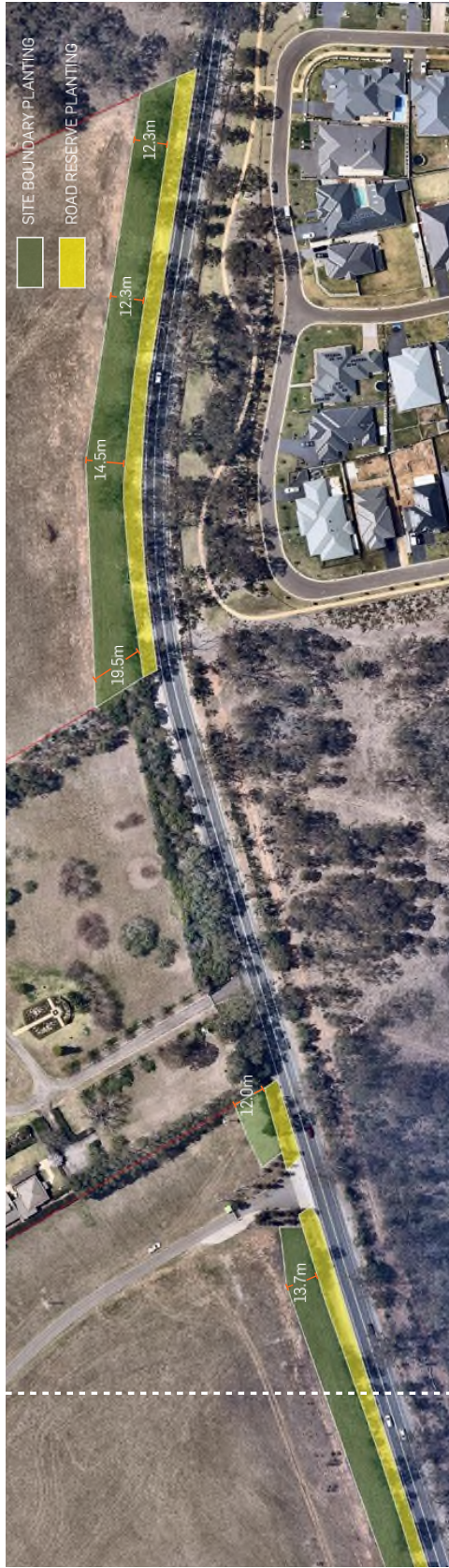


PLANTING WIDTH ON SITE AND ROAD RESERVE PLANTING (MARCH 2022)

Cobbitty Road Visual Assessment Report



**EASTERN ROAD RESERVE PLANTING AND PLANTING BUFFER (2018 - 2022)**



PLANTING WIDTH ON SITE AND ROAD RESERVE PLANTING (SEPTEMBER 2022)



PLANTING WIDTH ON SITE AND ROAD RESERVE PLANTING (MARCH 2022)

Prepared by Urbis





FIGURE 33 MARCH 2013 STREET VIEW (COBBITTY ROAD & MACQUARIE GROVE ROAD INTERSECTION)



FIGURE 32 DECEMBER 2009 STREET VIEW (COBBITTY ROAD & MACQUARIE GROVE ROAD INTERSECTION)



FIGURE 35 DECEMBER 2020 STREET VIEW (COBBITTY ROAD & MACQUARIE GROVE ROAD INTERSECTION)



FIGURE 34 NOVEMBER 2018 STREET VIEW (COBBITTY ROAD & MACQUARIE GROVE ROAD INTERSECTION)

**VISUAL MITIGATION RECOMMENDATIONS**

- Maintain approximate 7m of boundary planting from road reserve northern boundary (level of removed planting will vary - see Figures 36-37).
- Where peripheral views into the site are possible due to sparse vegetation, additional planting within 7m boundary planting (subject to further detailed landscape design) is recommended.
- LIDAR data, aerial photographs and street view photographs indicate relatively rapid growth of vegetation in the planting buffer which indicates fast growth of additional tree planting and could be quickly established if required to augment existing screening.
- Increase boundary planting widths to filter views at select locations; if built form is deemed to be overly intrusive on visual character of Cobbitty Road.
- Include tree planting to southern boundary of proposed residential Environmental Living lots to provide further canopy filtering beyond road reserve and boundary planting (endemic species to be used).
- South-eastern corner provides highest visual access across the site and therefore existing planting should be maintained where possible and supplemented to filter views (subject to detailed design).

**KEY INSIGHTS**

- The visual character of Cobbitty Road varies depending on location and corresponding density of road reserve and boundary planting.
- The vegetative level and screening of the site has varied historically, often allowing for greater visibility of the site than is currently available, for example at the intersection of Cobbitty Road and Macquarie Grove Road (see Figures 39 - 42).
- Planting in vegetative buffer demonstrates fast growth rates.
- Isolated and intermittent views into adjacent rural lands and residential subdivisions occurs along each section of visual character of Cobbitty Road. It is not an unexpected experience especially in relation to eastern sections as the visual character transitions from enclosed heavily treed sections to juvenile and more open areas characterised by sporadic mature trees and residential development.
- Road reserve planting contributes more significantly than buffer planting to the visual character of Cobbitty Road.



## VEGETATIVE BUFFER

Indicative extent of retained 7m buffer planting from road reserve boundary and indicative level of



PLANTING WIDTH ON SITE AND ROAD RESERVE PLANTING - MARCH 2022 (SOURCE: NEARMAPS)



PLANTING WIDTH ON SITE AND ROAD RESERVE PLANTING - MARCH 2022 (SOURCE: NEARMAPS)

Prepared by Urbis



Our Ref: 59916092 Var28: BCP/bcp  
Contact: Dr Brett C. Phillips

13<sup>th</sup> February 2023

The Team Leader, Floodplain Management,  
Camden Council  
PO Box 183,  
**CAMDEN NSW 2570**

Attention: Maria Pinto

Stantec Australia Pty Ltd  
ABN 17 007 820 322

Level 9  
The Forum  
203 Pacific Highway  
St Leonards NSW 2065  
Australia

Phone: 61 2 9496 7700  
Fax: 61 2 9439 5170

Dear Maria,

**PEER REVIEW OF A PLANNING PROPOSAL FOR 531 COBBITTY ROAD,  
COBBITTY**

Camden Council has commissioned a peer review of flood modelling undertaken as part of a Water Cycle Master Plan for 531 Cobbitty Road, Cobbitty. The primary aim of the peer review was to review the flood model prepared by Orion Consulting in comparison to flood modelling adopted by Council as part of the Nepean River FRMSP.

As described, in part, by Orion Consulting, 2022<sup>1</sup>:

*Orion Consulting has been engaged by Mirvac Homes (NSW) to prepare this Masterplan Integrated Water Cycle Management Study (IWCMS) and Plan in support of the proposed amendment of the Oran Park Development Control Plan (DCP) to support the development of the site known as No. 531 Cobbitty Road, Cobbitty.*

*The need to amend the existing supporting water cycle management documentation which supports the DCP was crystallised by the determination that post development flows could not be managed to existing levels without consideration of online storage. This is due to the existing large farm dam and the attenuation it provides in the existing case. In addition to contemplating online storage, this new plan needs to address continuity with the latest flood planning information available for the greater Nepean River catchment.*

<sup>1</sup> Orion Consulting (2022) "Mircvac Residential – Cobbitty Masterplan Lot 2005 in DP 1162239, No. 531 Cobbitty Road, Cobbitty", *Integrated Water Cycle Management Report*, prepared for Mirvac, June.

13<sup>th</sup> February 2023

- 2 -



## SUMMARY

### Context

The following is noted from the attached extracts of various Figures in Appendix B of the 2019 FRMS Report (refer **Attachment A**).

- A large farm dam is a major feature within the Masterplan study area;
- The Masterplan study area is
  - Beyond the extent of the 1% AEP flood in the Nepean River ie. flooding of the Masterplan study area is associated with catchment runoff only
  - The downstream boundary of the Masterplan study area is just at the extent of the 0.2% AEP flood in the Nepean River
  - The lower reach of the Masterplan study area up to around the confluence of the two primary watercourse is controlled by the PMF level in the Nepean River
- The 1% AEP flood depths within the Masterplan study area are generally < 1 m deep
- The depth of floodwaters increases as the severity of the flood event increases
- The Masterplan study area is not subject to overland flow flooding;
- Within the Masterplan study area it:
  - Is almost all mapped as Floodway in the 1% AEP flood
  - has areas of mapped H1 – H5 hazard categories
  - is primarily mapped as 1% AEP True Low Hazard with pockets of 1% AEP True High Hazard including the large farm dam.
  - Is mapped as Low, Medium and High Risk Precincts

### Hydrology

In the 2019 FRMS hydrological modelling of Cobbitty Creek was undertaken as part of hydrological modelling of a reach of the Nepean River and of its tributaries. It was undertaken using XP-RAFTS. The Cobbitty Creek catchment was subdivided into three (3) subcatchments only (refer Figure 1). Rain on Grid modelling was also undertaken in the Tributary catchments.

In the 2022 IWCM study:

- ARR1987 IFD was adopted and is consistent with the 2019 study
- Pervious area rainfall loss rates are consistent with the with the 2019 study
- *For standard rural catchments (grass, farmland) a default Manning's 'n' of 0.05 was applied as per the Nepean River Tributaries hydrological modelling. Sub catchment topography and land coverage was assessed via current and historical aerial imagery with surface roughness's adjusted to a Manning's 'n' of 0.1 for catchments with woodland or dense vegetation.*
- The 2019 XP-RAFTS model adopted lag times between subcatchment outlets whereas in the 2022 model *an idealised 1D overland flow cross section with defined channel and overbank profiles was constructed in DRAINS to simulate the ephemeral creek lines that links the sub catchments.*

N:\PROJECTS\599\FY16\092\_NEPEAN RIVER FRMS\PIREPORT\COBBITTY ROAD\_PEER REVIEW\59916092 531 COBBITTY RD PEER REVIEW 13FEB23.DOCX



13<sup>th</sup> February 2023

- 3 -



- The existing farm dams were not included in the 2019 XP-RAFTS model. The 2022 hydrological model included the active storage in the farm dam within the masterplan study area.

Prior to assessing the impact of increased discretisation and inclusion off the farm dam on peak flows, a DRAINS-RAFTS model that replicated the Cobbitty Creek discretisation adopted in 2019 was assembled. It is concluded that there is good agreement for 20 yr ARI peak flows and very good agreement for 100 yr ARI peak flows.

A comparison was then undertaken for the full 2022 hydrological model and the 2019 XP-RAFTS model at the COBBITTY B location. The comparison given in Table 3 found differences of between 30.5% (100 yr ARI) and 49.3% (5 yr ARI) in the estimated peak flows. It is concluded that the differences between the peak flows is associated with:

- The very large difference between the 2019 and 2022 levels of subcatchment discretisation;
- The refined representation of flow travel times (lag times) in the 2022 model; and in particular;
- The values of the topographically calculated sub-catchment slope which in turn is influenced by the level of discretisation.

As advised, in part, by Orion Consulting, 2022:

*OSD performance has been measured for the 5, 20, and 100 Year ARI critical duration events at a number of locations within the subject site. The 540 minute duration storm was found to be critical at all key locations for pre-vs-post assessment.*

## Hydraulics

### Survey

The 2019 floodplain model is based on LiDAR collected in 2011. The 2022 IWCM floodplain model is based on LiDAR collected in 2019.

Notwithstanding the 2022 ground levels are in MGA2020 and the 2019 ground levels are in GDA94 a ground level difference plot is mapped in **Figure 7**. It was noted from this comparison that the creek lines are shadowed by ground level reductions and increases – this suggest that there is a slight difference between MGA2020 and GDA94 that has slightly displaced the creek lines in the two DEMs;

As disclosed in Table 7 below, at the reference locations CC1 to CC8, the 2022 IWCM ground level is lower than the 2019 floodplain model ground level in all but one location.

### Grid Size

The cell size in the 2022 floodplain model is 3m x 3m which is finer than the cell size adopted for the Nepean Tributary floodplain model (8m x 8m).

### Roughness

The only difference between the two floodplain models is that the urban area roughness adopted for by the 2022 model is higher than adopted in the 2019 model.

### Boundary Conditions

The results presented in the 2019 study have adopted an envelope approach whereby the worst case flooding condition from the Nepean River and tributary modes is combined into a single flood envelope.

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The 2022 IWCM study adopted downstream flood levels assessed by the Tributary flood modelling.

#### *Pre-Development Conditions*

Table 5 compares the peak discharges and flood levels at Location F1 (see Figure YY). Notwithstanding the differences in the peak flows at Location F1 the flood levels estimated for the 20 yr ARI and 100 yr ARI events are in close agreement.

A comparison of the 1% AEP flood extents between the 2022 study and the 2019 study is given in **Figure 12**. It is noted from **Figure 12** that:

- The 2022 flood mapping identifies additional areas subject to 1% AEP inundation – this is attributed primarily to the difference in the adopted depth filters. The 2022 IWCM adopts a depth filter of 0.05 m while the 2019 study adopts a depth filter of 0.15 m; and
- A number of the small lateral drainage lines mapped in the 2022 IWCM have been mapped in the 2019 study as overland flow.

#### *Post-Development Conditions*

The 2022 IWCM addresses the presence of existing ephemeral streams and the active flood storage component of the existing farm dam. As described, in part, by Orion Consulting, 2022:

*.... the proposed concept Masterplan.*

- *Re-creation of the active flood storage component of the existing farm dam by utilising the area above the proposed lake.*
- *Maximisation of public amenity for the public open spaces by concentrating areas of inundation locally within the immediate lake foreshore area.*
- *Dual use of the Sports Fields for both active open space and additional flood storage that triggers for major events only. Additional storage is required over the sports field for the Major events to keep road and earthworks import levels for Charles McIntosh Parkway as low as possible.*
- *Achieve practical, low maintenance hydraulic structures for outlet control from the Lake.*
- *Provides a balance between no-net negative design that is achieved for the critical duration 5 Year ARI, 20 Year ARI and 100 Year ARI and free outfall for low flows in accordance with NRAR objectives.*

**Table 6** provides a comparison of pre-development and post-development peak flows at the three locations:

Notwithstanding a small impact of the 100 yr ARI peak flow at Location F3, it is concluded that the IWCM scheme limits peak flows under post-development conditions to no greater than peak flows pre-development conditions.

#### *Comparison of 2019 and 2022 1% AEP Flood Levels and Depths*

A comparison of ground levels and 1% AEP flood levels and depths was undertaken at eight (8) reference locations which are identified in Attachment B. These data are presented in Table 7.



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It is noted from Table 5 that the reported 2019 1% AEP flood level is 64.15 m AHD whereas Table 7 reports a 2019 1% AEP flood level of 65.36 m AHD. The difference between these levels appears to be due to the envelope approach to the mapping of 1% AEP flood levels ie. the downstream boundary level in the 2022 IWCM study does not align with the 2019 flood levels mapped in Appendix B of the 2019 FRMS report.

As disclosed in Table 7 is also variability between the 2019 1% AEP flood levels and the 2022 1% AEP flood levels in the vicinity of the Cobbitty Masterplan area. This is attributed to:

- Differences between the LiDAR data collected in 2011 adopted for the 2019 study and the 2019 LiDAR data collected in 2019;
- Differences in the resolution of the 2019 DEM based on an 8m x 8m grid and the 2022 DEM based on a 3m x 3m grid;
- Difference in the level of discretisation of subcatchments between the 2019 and 2022 studies;
- Differences in the application of runoff in the 2019 TUFLOW model and the 2022 TUFLOW model;

At the eight reference locations the 2019 1% AEP flood levels are all higher than the 2022 1% AEP flood levels

#### *2022 Flood Level Differences*

Figure 13 is a composite plot of the 1% AEP flood level differences between Pre-development and Post-development conditions. The maximum flood level differences at three locations are also marked in **Figure 13**.

The adopted criteria for adverse impacts of agricultural lands are also set out in **Table 8**. It is noted that:

- The maximum 1% AEP flood level difference on land adjacent to the Masterplan area is less than the adopted criterion, namely, a maximum allowable increase in flood level of 0.2 m;
- The compliance with the flood velocity impact criterion could not be assessed because velocity difference plots were not included in the 2022 IWCM,
- Similarly the flow duration criterion was also not assessed.

#### **Conclusions**

It is concluded from this peer review that:

- Notwithstanding a small impact of the 100 yr ARI peak flow at Location F3, the IWCM scheme limits peak flows under post-development conditions to no greater than peak flows pre-development conditions;
- The maximum 1% AEP flood level difference on land adjacent to the Masterplan area is less than the adopted criterion, namely, a maximum allowable increase in flood level of 0.2 m;
- While the assessed impact on the 1% AEP flood levels is within the adopted criterion for agricultural lands and that any future development opposite the assessed zones of impact could accommodate the changed 1% AEP flood level, it would be of interest to understand the cause of the impacts on the watercourses and if modest modification of the masterplan could reduce the assessed impacts.
- At the eight reference location Council's 2019 1% AEP flood levels are all higher (to varying degrees) than estimated in the 2022 assessment and should be retained for planning purposes until such time that an update the Cobbitty Creek hydrology and ground levels (based on 2019 LiDAR) provides Council with updated design flood levels.

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## 1. BACKGROUND

### 1.1 2015 Nepean River Flood Study

As described in part by Worley Parsons, 2015<sup>2</sup>:

#### *Hydrology*

Hydrological modelling for the Study Area was undertaken using XP-RAFTS. The hydrology of the wider catchment was modelled by the previously constructed RORB model from the Upper Nepean River Flood Study (1995). The RORB model generated an inflow at Menangle Weir at the upstream extent of the Study Area, with the XP-RAFTS model defining the hydrology within the Study Area. ....

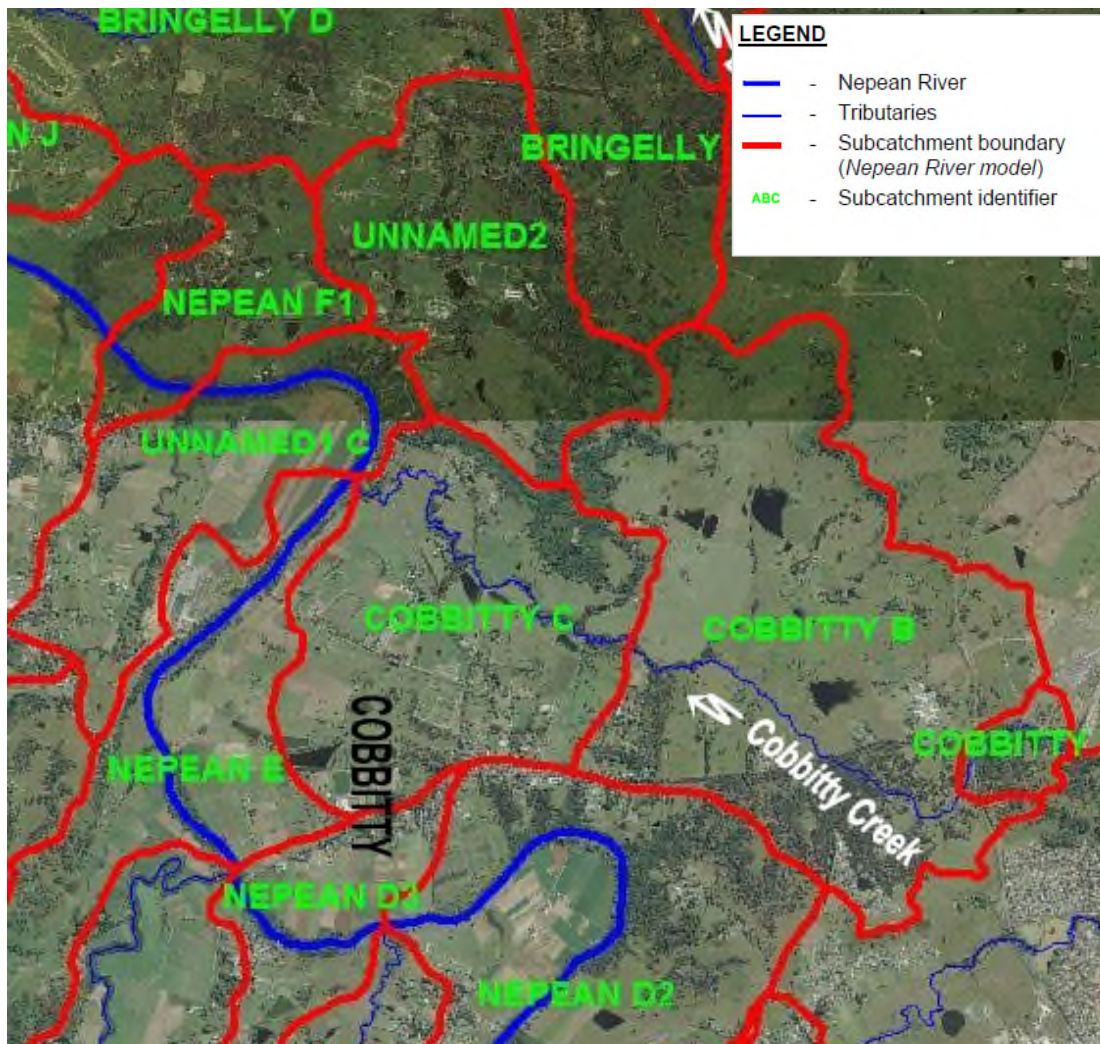


Figure 1 Subcatchment Discretisation after Figure 5-2, Worley Parsons, 2015

<sup>2</sup> Worley Parsons (2015) *Nepean River Flood Study*.

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*Subcatchments were defined from the LGA wide LiDAR data and refined using high resolution drainage line data where available.*

*The hydrological model was calibrated to three historical events from 1978, 1988 and 1990 for which sufficient data was available. The recurrence interval of these events was approximately 12 years (8% AEP), 7 years (13.3 % AEP) and 3 years (28.3% AEP) respectively. The calibration led to the adoption of initial and continuing losses of 15 mm/hr and 2.5 mm/hr respectively.*

*The hydrological model was used to generate sub catchment hydrographs that were then applied to the hydraulic model.*

#### *Adopted XP-RAFTS Model Structure*

*The XP-RAFTS model was developed by superimposing the model over the subcatchment break-up shown in Figure 5.2 (See **Figure 1**) The node and link arrangement was created to provide the pathways for rainfall excess to be "routed" through each of the tributary subcatchments. Details of the parameters adopted for each model node, including lag times for floodwater distribution between nodes, is contained in Appendix B.*

#### *Design Flood Simulations*

*The XP-RAFTS hydrologic model described in Section 5 was used to simulate runoff from the subcatchments downstream of Menangle for design storm conditions. The design storm conditions were based on rainfall intensities and temporal patterns for the study area, which were derived using standard procedures outlined in 'Australian Rainfall and Runoff – A Guide to Flood Estimation' (1987) (ARR 87). The design storm rainfall data was generated by applying the principles of rainfall intensity estimation described in Chapter 2 of ARR 87. Upstream inflows at Menangle Weir were again derived from the RORB model developed during the Upper Nepean Flood Study (1995).*

*Accordingly, it was decided that the most conservative approach was to continue to adopt the IFD data and temporal patterns from the ARR 87 documentation and adopt the same ARF factors as those used in the RORB model developed during the Upper Nepean Flood Study (1995) and used to define flows upstream of Menangle Weir.*

## **1.2 2019 Final Draft Nepean River Floodplain Risk Management Study**

Cardno were commissioned by Camden Council to undertake a Floodplain Risk Management Study (FRMS) and prepare a Floodplain Risk Management Draft Plan (FRMP) for the Nepean River catchment. (Cardno, 2019<sup>3</sup>). The 2019 FRMS has been undertaken to define the existing flooding behaviour and associated hazards, and to investigate possible mitigation options to reduce flood damages and risks.

The Nepean River Flood Study (2015) and Update of Narellan Creek Flood Study (2017b) formed the basis for this Floodplain Risk Management Study. The Narellan Creek Flood Study (2017b) has been updated as part of this study including the flood mapping. The Nepean River catchment is subject to mainstream riverine flooding, local catchment tributary flooding and overland flows. Details on the existing flood behaviour is provided in Section 5 of this Floodplain Risk Management Study.

<sup>3</sup> Cardno (2019) "Final Draft Floodplain Risk Management Study and Plan", prepared for Camden Council, September.

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### Tributary Flood Study

The tributaries in the Nepean River flood model currently extend only as far as the Nepean River backwater effect. As part of this study, a tributary flooding investigation was undertaken which involved extension of the tributaries in the flood model to either the LGA boundary or the catchment extent, whichever was closer.

In addition to mainstream flooding, overland flows have also been assessed for the Nepean River and Narellan Creek catchment. A rainfall on grid model was developed across the study area to identify flowpaths for the entire catchment.

The investigation included:

- Updating the XP-RAFTS model to determine the critical duration of the tributaries;
- Updating the TUFLOW model to ensure that the full tributary reaches are included in the model;
- Running the TUFLOW model for the full range of design events to define tributary flooding, with Nepean River baseflow and without Nepean River baseflow; and
- Preparing a rainfall on grid version of the model to define overland flowpaths.

To determine whether the flooding is mainstream or overland flow, the stream order classification approach was adopted. Sections of stream identified as Stream Order 1 were defined as overland flooding, and Stream Order 2 or greater were defined as mainstream flooding. It should be noted that only the Stream orders 2 to 5 were identified as shown in **Figure 2**. The remainder upper reaches flood extents were classified as overland flows.

The model was rerun for the 2 year ARI, 20%, 5%, 1%, 0.5%, 0.2% AEP and the PMF events.

The flood results and mapping have been updated based on the new runs and include:

- Flood Extents;
- Peak Water Levels and Contours;
- Peak Depth and Velocity;
- Hydraulic Category Mapping;
- Provisional Hazard Mapping based on NSW Floodplain Development Manual;
- Provisional Hazard Mapping based on the ARR2016 hazard categorisation; and
- True Hazard Mapping.

The Nepean River has a number of tributaries within the Study Area, the largest of which is Narellan Creek. These systems also experience flooding as a result of local rainfall. Critical durations are much shorter, in the order of two (2) to nine (9) hours.

Local catchment rainfall also results in the activation of overland flow paths within the Council Study Area. These flowpaths are typically of shallower depths and are the cause of nuisance flooding of a number of properties in the Council Study Area.

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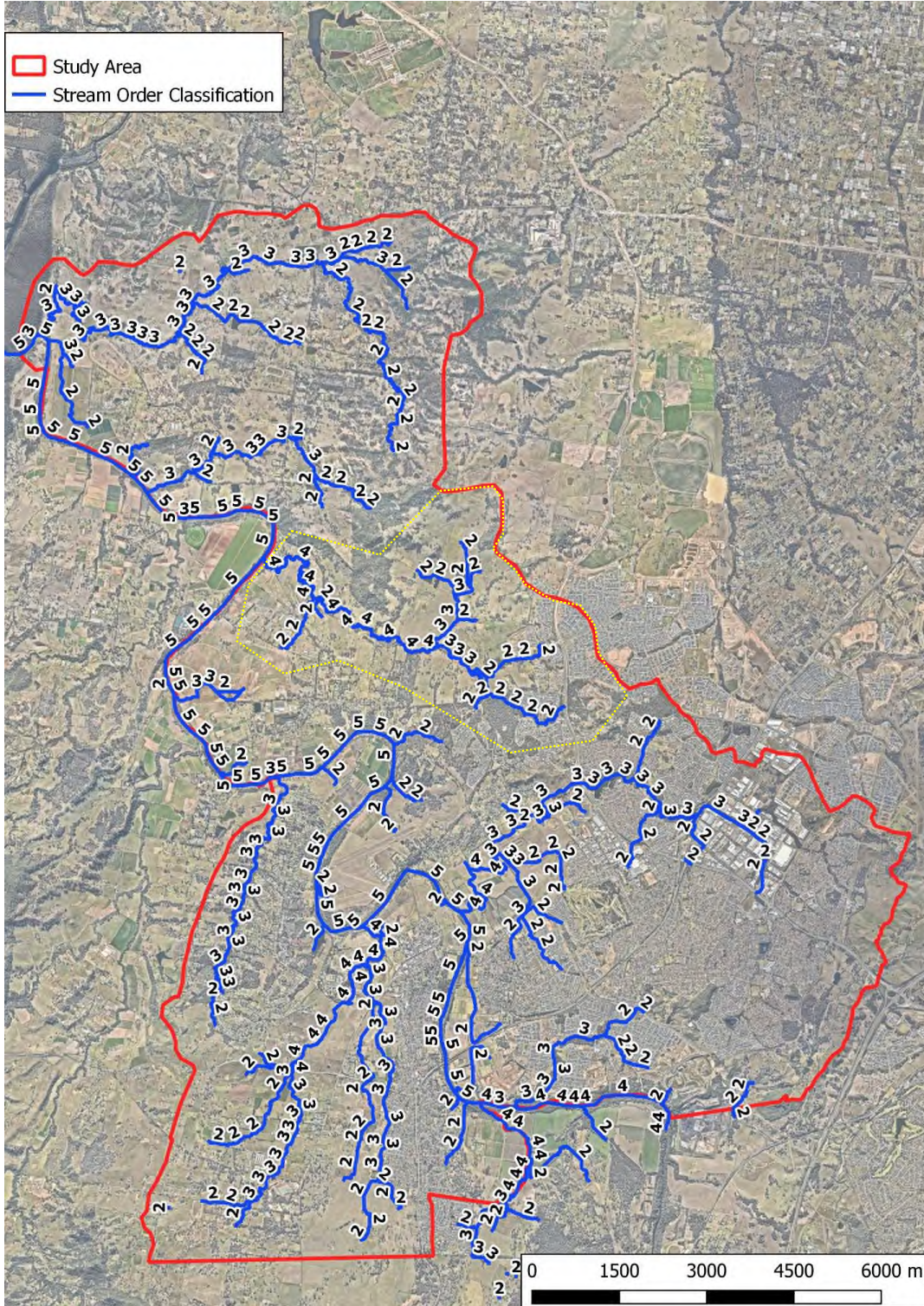


Figure 2 Stream Order Classification (NSW Government, 2018)

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The results presented in this study have adopted an envelope approach whereby the worst case flooding condition from each of these modes is combined into a single flood envelope

The following is noted from the attached extracts of various Figures in Appendix B of the 2019 FRMS Report (refer **Attachment A**).

- A large farm dam is a major feature within the Masterplan study area;
- The Masterplan study area is
  - Beyond the extent of the 1% AEP flood in the Nepean River ie. flooding of the Masterplan study area is associated with catchment runoff only
  - The downstream boundary of the Masterplan study area is just at the extent of the 0.2% AEP flood in the Nepean River
  - The lower reach of the Masterplan study area up to around the confluence of the two primary watercourse is controlled by the PMF level in the Nepean River
- The 1% AEP flood depths within the Masterplan study area are generally < 1 m deep
- The depth of floodwaters increases as the severity of the flood event increases
- The Masterplan study area is not subject to overland flow flooding;
- Within the Masterplan study area it:
  - Is almost all mapped as Floodway in the 1% AEP flood
  - has areas of mapped H1 – H5 hazard categories
  - is primarily mapped as 1% AEP True Low Hazard with pockets of 1% AEP True High Hazard including the large farm dam.
  - Is mapped as Low, Medium and High Risk Precincts

### 1.3 2022 Integrated Water Cycle Management Study

As described, in part, by Orion Consulting, 2022:

*Orion Consulting has been engaged by Mirvac Homes (NSW) to prepare this Masterplan Integrated Water Cycle Management Study (IWCMS) and Plan in support of the proposed amendment of the Oran Park Development Control Plan (DCP) to support the development of the site known as No. 531 Cobbitty Road, Cobbitty.*

*The need to amend the existing supporting water cycle management documentation which supports the DCP was crystallised by the determination that post development flows could not be managed to existing levels without consideration of online storage. This is due to the existing large farm dam and the attenuation it provides in the existing case. In addition to contemplating online storage, this new plan needs to address continuity with the latest flood planning information available for the greater Nepean River catchment.*

*This study presents a water management strategy that focuses on the re-creation of the existing farm dam into a new man-made lake, on-line to the same creek the existing farm dam sits on. This facilitates the dual use of land and achieves both water management and open space objectives for the site.*



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*Prior to the development of this study, consultation was held between Camden Councils Floodplain Management Team and Camden Council's external expert consultant for the Nepean River Tributaries Study. Modelling methodologies and calibration requirements were classified during this consultation process to ensure this IWCM study and supporting electronic data is suitable for assessment, review and endorsement. The latest Nepean River Tributaries Study electronic modelling information was provided under licence agreement. This report presents information and extracts from both the Hydrologic and Hydraulic modelling undertaken in this study and demonstrates that calibration objectives to the Nepean River Tributaries Study were achieved with consideration to the latest data available for the site.*

*For water quantity and floodplain management the proposed Masterplan features active storage above the proposed lake and sports fields that attenuates all combined post developed flows back to pre-developed flows achieved by the existing farm dam. Two smaller on-site stormwater detention basins are proposed to treat other independent urban catchment flows, offline to the main creek lines. Combined, these water quantity facilities adequately ensure that the proposed masterplan does not adversely impact adjoining properties.*

*All urban catchments will feature primary and secondary water quality controls in the form of gross pollutant traps and biofiltration systems that adequately address Camden Councils water quality management objectives*

*The site extents are shown in the figure below.*



**Figure 3 Site Extents (Imagery courtesy of nearmap ©) (Source: Orion Consulting, 2022)**

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As a part of this proposed Masterplan Mirvac are aiming to (refer Figure 3):

- Provide an updated site-wide masterplan layout and supporting documentation for the site that will facilitate future development approvals.
- Facilitate the development of approximately 900 residential dwellings, playing fields and associated infrastructure, local neighbourhood centre, a school and open parkland.
- Demonstrate that with the new proposal, development objectives around open space, ecology and riparian management, road infrastructure and water management can be adequately achieved.



**Figure 4 Masterplan Layout Extract (Paterson Design Studio)**

(Source: Orion Consulting, 2022)

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### **Water Quantity Methodology**

The water quantity methodology was adopted as follows:

- Development of overall catchment plans encompassing the whole study area with clear structure for a suitable rainfall-runoff-routing hydrologic model.
- Development of a RAFTS rainfall-runoff hydrological model for both pre-developed and post-developed scenarios for assessment. ARR87 methodologies have been adopted in consultation with Camden Council to maintain continuity between historical and current studies currently in progress for the Nepean River and adjacent Tributaries.
- Development of a masterplan scale civil design surface model of the site to inform road grades and levels, particularly around critical sag points and the interface with the existing and new riparian corridors, the proposed lake and public open space.
- Development of a 2D TUFLOW hydraulic model for both predeveloped and post developed scenarios for detailed hydraulic assessment to validate the RAFTS pre and post developed model scenarios. The 2D TUFLOW model is set-up within 12D model software to combine both GIS and civil design information in a coordinated environment.

Calibration and validation of the Predeveloped (existing scenario) hydrologic and hydraulic model against the latest Nepean River Tributaries modelling information provided by Camden Council under licence agreement.

### **Survey**

Original detailed survey data was provided by Geolyse (now Premise Pty Ltd) and dated 20<sup>th</sup> December 2018. This data has since been translated to GDA2020 and validated by Orion. The scope of this survey incorporated all lands within the subject site and survey works over portions of Cobbitty Road and levels upstream of the existing farm dam.

For areas of the study outside the scope of the detailed survey data, Aerial Laser or LiDAR Scanning data was obtained from the ELVIS - Elevation and Depth Foundation Spatial Data website. The following ALS data has been adopted:

- 1m DEM (digital elevation model) data as published by NSW Land Registry Services (ex LPI) and dated July 2019.

## **2. HYDROLOGY**

### **2.1 2019 Nepean River FRMS**

As outlined above the hydrological modelling of Cobbitty Creek was undertaken as part of hydrological modelling of a reach of the Nepean River and of its tributaries. It was undertaken using XP-RAFTS. The Cobbitty Creek catchment was subdivided into three (3) subcatchments only (refer **Figure 1**). Rain on Grid modelling was also undertaken in the Tributary catchments.

The 1% AEP peak flows estimated at the COBBITTY A, COBBITTY B and COBBITTY C for storm burst durations from 1 hour to 36 hours is summarised in **Table 1**.

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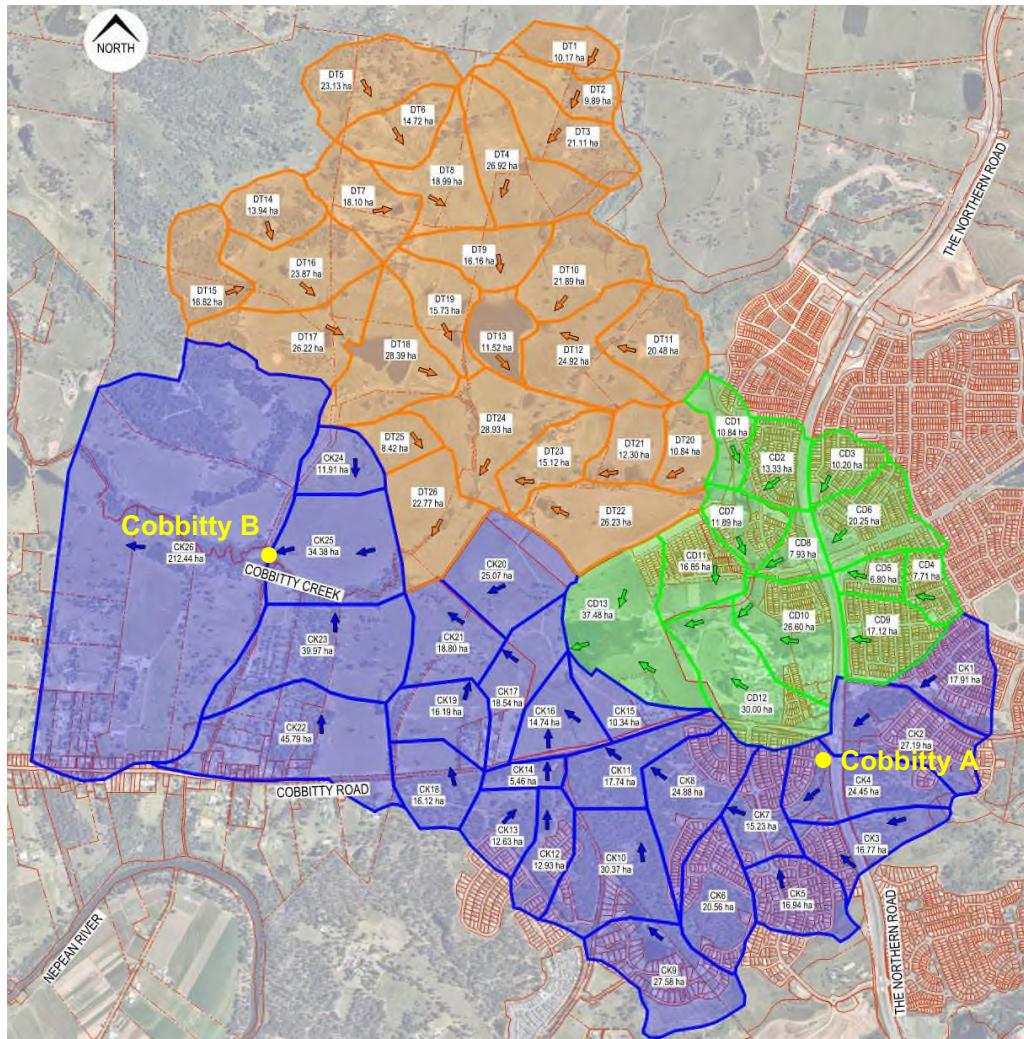
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**Table 1 Summary of 1% AEP Peak Flows in Cobbitty Creek Catchment**

	Storm Burst Duration (hrs)						
	1	2	3	6	9	12	36
COBBITTY A	5.64	6.70	6.34	6.80	6.47	6.13	4.32
COBBITTY B	35.34	52.95	62.18	68.95	79.71	69.12	67.21
COBBITTY C	49.67	75.05	88.46	103.36	116.24	105.63	103.46
<b>Difference in Peak flow due to adopting 9 hr storm burst</b>							
COBBITTY A					-4.8%		
COBBITTY B					0%		
COBBITTY C					0%		

It is noted that the adoption of the 9 hour storm burst gave a < 5% underestimation of the 1% AEP peak flow at COBBITTY A.



**Figure 5 Pre-Developed Scenario Catchment Plan((Source: Orion Consulting, 2022)**

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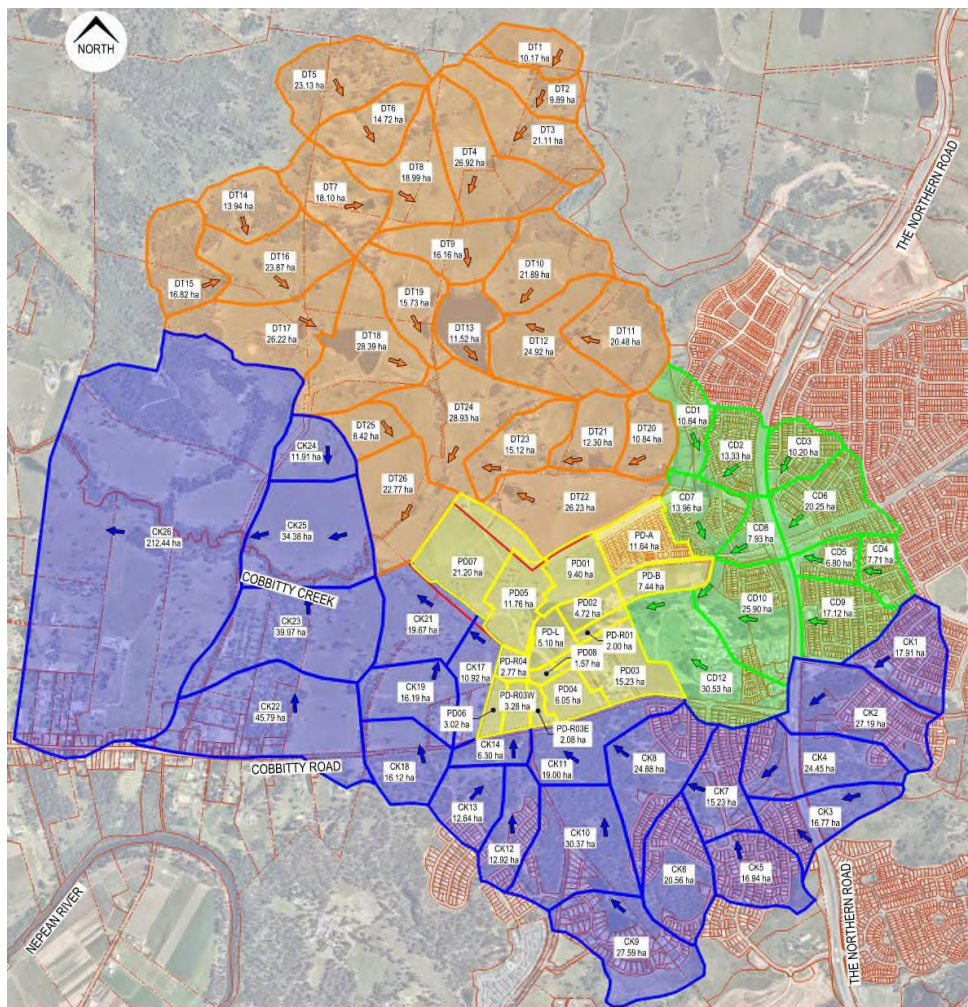
**2.2 2022 Cobbitty Masterplan IWCM**

As described, in part, by Orion Consulting, 2022:

*...The pre-developed 'existing' catchment plan as prepared by Brown Consulting (2007) was adopted as a base and adjusted to suit base off the latest surface data and future hydraulic modelling considerations*

*.... For the post developed scenario the pre-developed scenario catchment delineation is adjusted to suite the proposed masterplan strategy. The figure below shows an extract of the post developed scenario catchment plan and can be found in full in Appendix A. Like the pre-developed scenario catchment plan, post-developed catchment delineation has been prepared with consideration of the hydrologic and hydraulic modelling steps to follow.*

The subcatchment discretisation under pre-development and post-development conditions is plotted respectively in **Figures 5** and **6**. The locations of COBBITTY A and COBBITTY B are also marked in **Figure 5**.



**Figure 6 Post-Developed Scenario Catchment Plan**((Source: Orion Consulting, 2022)

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### 2.3 Modelling Parameters

A comparison of modelling parameters is summarised as follows:

- ARR1987 IFD was adopted and is consistent with the 2019 study
- Pervious area rainfall loss rates are consistent with the with the 2019 study
- *For standard rural catchments (grass, farmland) a default Manning's 'n' of 0.05 was applied as per the Nepean River Tributaries hydrological modelling. Sub catchment topography and land coverage was assessed via current and historical aerial imagery with surface roughness's adjusted to a Manning's 'n' of 0.1 for catchments with woodland or dense vegetation.*
- The 2019 XP-RAFTS model adopted lag times between subcatchment outlets whereas in the 2022 model an idealised 1D overland flow cross section with defined channel and overbank profiles was constructed in DRAINS to simulate the ephemeral creek lines that links the sub catchments.
- The existing farm dams were not included in the 2019 XP-RAFTS model. The 2022 hydrological model included the active storage in the farm dam within the masterplan study area.

### 2.4 Pre-Development Comparisons

Prior to assessing the impact of increased discretisation and inclusion off the farm dam on peak flows, a DRAINS-RAFTS model that replicated the Cobbitty Creek discretisation adopted in 2019 was assembled. The comparison of the local peak flows from each subcatchment is given in **Table 2** for the adopted 9 hour storm burst.

**Table 2 Comparison of 20 yr ARI and 100 yr ARI Peak Flows (m3/s) for the Same Catchment Discretisation**

	20 yr ARI Peak Flows (m3/s)			100 yr ARI Peak Flows (m3/s)		
	2019 Study	2022 Study	Difference	2019 Study	2022 Study	Difference
COBBITTY A	4.89	4.99	2.0%	6.43	6.54	1.7%
COBBITTY B	50.45	51.90	2.9%	73.10	74.50	1.9%
COBBITTY C	26.88	27.90	3.8%	40.56	41.30	1.8%

It is concluded that there is good agreement for 20 yr ARI peak flows and very good agreement for 100 yr ARI peak flows.

**Table 3 Comparison of 5 yr ARI, 20 yr ARI and 100 yr ARI Peak Flows at COBBITTY B**

	2019 Study	2022 Study	Difference
5 yr ARI Peak Flows (m3/s)			
COBBITTY B	35.3	52.7	49.3%
20 yr ARI Peak Flows (m3/s)			
COBBITTY B	55.2	77	39.5%
100 yr ARI Peak Flows (m3/s)			
COBBITTY B	79.7	104	30.5%

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A comparison was then undertaken for the full 2022 hydrological model and the 2019 XP-RAFTS model at the COBBITTY B location. This comparison is given in **Table 3**.

Sensitivity testing of the slope values was also undertaken and it was found that *that peak flow is sensitive to the topographically calculated sub-catchment slope*.

It is concluded that the differences between the peak flows is associated with:

- The very large difference between the 2019 and 2022 levels of subcatchment discretisation;
- The refined representation of flow travel times (lag times) in the 2022 model; and in particular;
- The values of the topographically calculated sub-catchment slope which in turn is influenced by the level of discretisation.

**2.5 Post-Development Conditions**

As advised, in part, by Orion Consulting, 2022:

*The on-site stormwater detention (OSD) strategy has been designed to manage post developed flows at the following locations:*

*Table 7 – Proposed On-Site Stormwater Detention Facilities*

<b>Outlet / Catchment</b>	<b>Comments</b>
PD04	Dry OSD Basin offline to Cobbitty Creek servicing the local urban sub-catchment upstream.
PD-L	Active flood storage above new lake. Flood storage and outlet configuration set to replicate flood attenuation characteristics the existing farm dam currently provides coming from Oran Park. Storage is kept on-line to the Riparian Corridor, equal to the existing farm dam. The dead storage component of the lake is to be considered full at the start of any storm simulation.
PDR04	Dual use of the sports field as dry OSD basin for additional major storm (50 Year ARI or greater) flood storage overflowing from the lake active flood storage component. Required to achieve flow attenuation in the (critical) long duration major event to replicate flood attenuation characteristics of the existing farm dam. Designed to not be used for frequent and intermediate events (Less than the 50 Year ARI). Storage is offline to Cobbitty Creek.
PD07	Dry OSD Basin offline to Cobbitty Creek servicing the local urban sub-catchment upstream.

*Bypass Catchments*

*Due to the performance of the proposed On-Site Stormwater Detention facilities,..... Catchments PDR-03 (East and West), PD05 and PD06 have been designed to bypass local water quantity management controls.*

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#### *Post Developed Catchment Parameters*

*All urban design catchments under the scope of this Masterplan were modelled as 85% Impervious with a Manning's 'n' value of 0.025 to account for accelerated catchment runoff times. Riparian Areas were modelled with a variable impervious fraction of between 25% and 50% as a conservative estimate subject to anticipated land use for passive and active open space activation for public amenity.*

#### *Hydrological Model On-Site Stormwater Detention Performance*

*OSD performance has been measured for the 5, 20, and 100 Year ARI critical duration events at a number of locations within the subject site. The 540 minute duration storm was found to be critical at all key locations for pre-vs-post assessment.*

### **3. HYDRAULICS**

#### **3.1 2019 Nepean River FRMS**

As outlined above, the tributaries in the 2015 Nepean River flood model extended only as far as the Nepean River backwater. As part of the 2019 study, a tributary flooding investigation was undertaken which involved the extension of the tributaries in the flood model to either the LGA boundary or the catchment extent, whichever was closer.

In addition to mainstream flooding, overland flows were assessed for the Nepean River and Narellan Creek catchment. A rainfall on grid model was developed across the study area to identify flowpaths for the entire catchment.

The investigation included, in part,:

- Updating the XP-RAFTS model to determine the critical duration of the tributaries;
- Updating the TUFLOW model to ensure that the full tributary reaches are included in the model;
- Running the TUFLOW model for the full range of design events to define tributary flooding, with Nepean River baseflow and without Nepean River baseflow
- Preparing a rainfall on grid version of the model to define overland flowpaths.

As noted above from the attached extracts of various Figures in Appendix B of the 2019 FRMS Report:

- A large farm dam is a major feature within the Masterplan study area;
- The Masterplan study area is:
  - Beyond the extent of the 1% AEP flood in the Nepean River ie. flooding of the Masterplan study area is associated with catchment runoff only,
  - The downstream boundary of the Masterplan study area is just at the extent of the 0.2% AEP flood in the Nepean River, and
  - The lower reach of the Masterplan study area up to around the confluence of the two primary watercourse is controlled by the PMF level in the Nepean River
- The 1% AEP flood depths within the Masterplan study area are generally < 1 m deep,
- The depth of floodwaters increases as the severity of the flood event increases,

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- **The Masterplan study area is not subject to overland flow flooding;**
- Within the Masterplan study area it:
  - is almost all mapped as Floodway in the 1% AEP flood,
  - has areas of mapped H1 – H5 hazard categories,
  - is primarily mapped as 1% AEP True Low Hazard with pockets of 1% AEP True High Hazard including the large farm dam, and
  - Is mapped as Low, Medium and High Risk Precincts

### 3.2 2022 Cobbitty Masterplan IWCM

As described, in part, by Orion Consulting, 2022:

- *Development of a 2D TUFLOW hydraulic model for both predeveloped and post developed scenarios for detailed hydraulic assessment to validate the RAFTS pre and post developed model scenarios. The 2D TUFLOW model is set-up within 12D model software to combine both GIS and civil design information in a coordinated environment.*

*Calibration and validation of the Predeveloped (existing scenario) hydrologic and hydraulic model against the latest Nepean River Tributaries modelling information provided by Camden Council under licence agreement.*

### 3.3 Survey

As described in part by Worley Parsons, 2015:

*Between 25th February 2011 and 23rd March 2011, an aerial laser survey was undertaken across a large area of land in that encompasses Camden Shire and the study area upstream and downstream of Council's boundaries.*

*The processed LiDAR data was provided as spot elevations in a grid with a spacing of one metre across all terrestrial sections of the study area. Available documentation from those responsible for procurement of the data indicates that spot elevations have a vertical accuracy of 0.3 metres and a horizontal accuracy of 0.8 metres. ....*

*Analysis of the tributaries of the Nepean River indicated that the channels contained low volumes of water during the capture period of the aerial laser survey data. As such, **it was deemed appropriate to assume that the LiDAR data could be used to adequately represent the hydrographic topography along these tributaries.***

As described, in part, by Orion Consulting, 2022:

*Original detailed survey data was provided by Geolyse (now Premise Pty Ltd) and dated 20th December 2018. This data has since been translated to GDA2020 and validated by Orion.*

*The scope of this survey incorporated all lands within the subject site and survey works over portions of Cobbitty Road and levels upstream of the existing farm dam.*

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For areas of the study outside the scope of the detailed survey data, Aerial Laser or LiDAR Scanning data was obtained from the ELVIS - Elevation and Depth Foundation Spatial Data website. The following ALS data has been adopted:

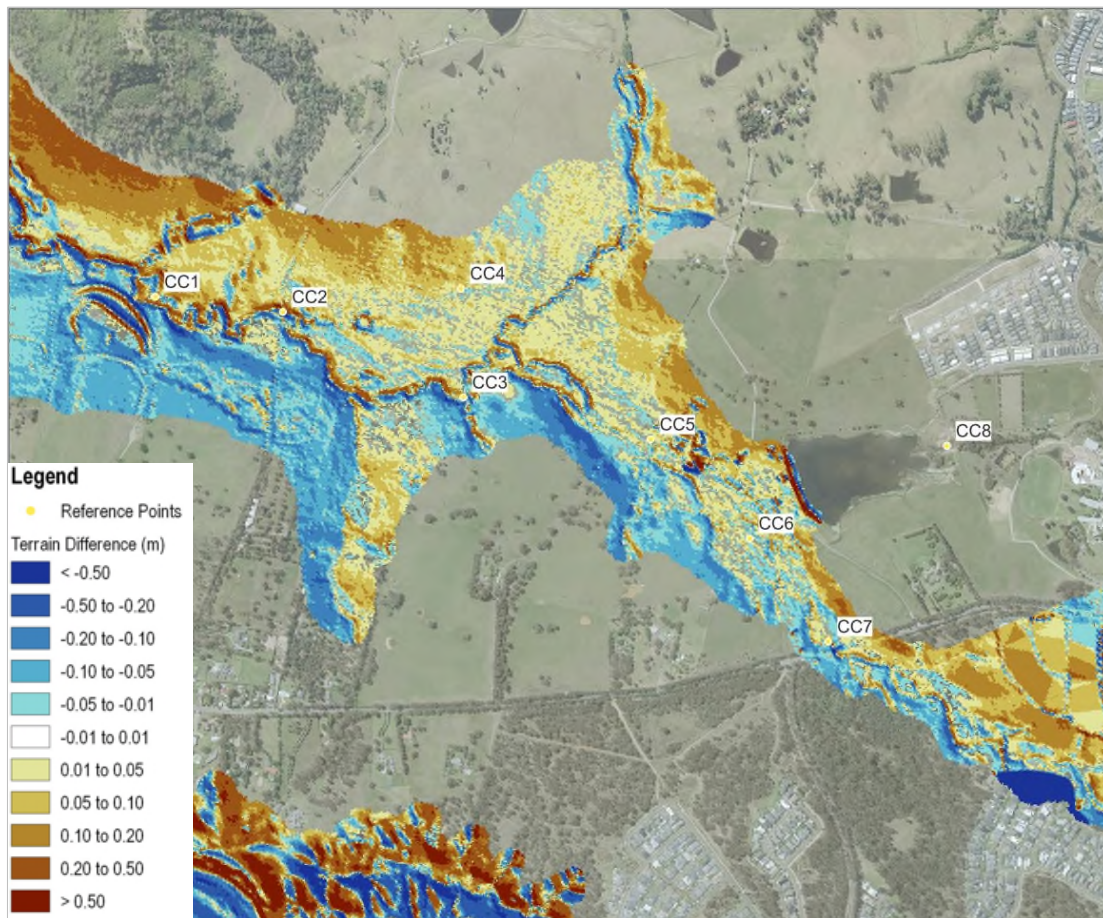
- 1m DEM (digital elevation model) data as published by NSW Land Registry Services (ex LPI) and dated July 2019.

The cell size in the 2022 floodplain model is 3m x 3m which is finer than the cell size adopted for the Nepean Tributary floodplain model (8m x 8m).

Notwithstanding the 2022 ground levels are in MGA2020 and the 2019 ground levels are in GDA94 a ground level difference plot is mapped in **Figure 7**.

It was noted from this comparison that:

- The creek lines are shadowed by ground level reductions and increases – this suggest that there is a slight difference between MGA2020 and GDA94 that has slightly displaced the creek lines in the two DEMs;



**Figure 7 Ground Level Differences (2022 Model – 2019 Model)**

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- There are generally reductions in ground levels south of Cobbitty Creek and generally increases north of Cobbitty Creek – it is unclear if this is due to differences in vegetation at the times the LiDAR was collected; and
- At the western end of the comparison new urban development appears to have occurred during the period between 2011 and 2019.

As disclosed in Table 7 below, at the reference locations CC1 to CC8) the 2022 IWCM ground level is consistently lower than the 2019 floodplain model ground level.

### 3.4 Roughness values

As described in part by Worley Parsons, 2015:

*Calibration of the model was achieved by adjusting floodplain roughness parameters within acceptable limits to obtain the best 'fit' between simulated and recorded peak flood levels*

A comparison of the roughness values adopted in the 2019 and 2022 floodplain models is given in **Table 4**.

**Table 4 Comparison of Roughness Values**

2015 Nepean River Flood Study		IWCM, 2022	
Material	n Value	Material	n Value
Urban Areas	0.08	Urban Areas	0.15
Open Watercourses	0.04	Watercourses	0.04
Heavily Vegetated Creeks	0.06	Heavily Vegetated Creeks	0.06
Grass / Pasture / Brush	0.06	Pasture (Default)	0.06
Forested Areas	0.1	Forested Woodland	0.1
Roads	0.02	Roads	0.02

The only difference between the two floodplain models is that the urban area roughness adopted for by the 2022 model is higher than adopted in the 2019 model.

It was noted that under the 2022 Post-Developed Scenario most of the development area is modelled with a relatively low roughness (n= 0.02), instead of the Urban Area roughness of n=0.15. However these areas are outside the flood extent and therefore it is expected that the low roughness will not affect the estimated flood levels.

The roughness zones adopted in the 2019 study and under pre-development and post-development conditions for the 2022 IWCM study and mapped respectively in Figures 8, 9 and 10.

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Figure 8 2019 Floodplain Roughness Zones

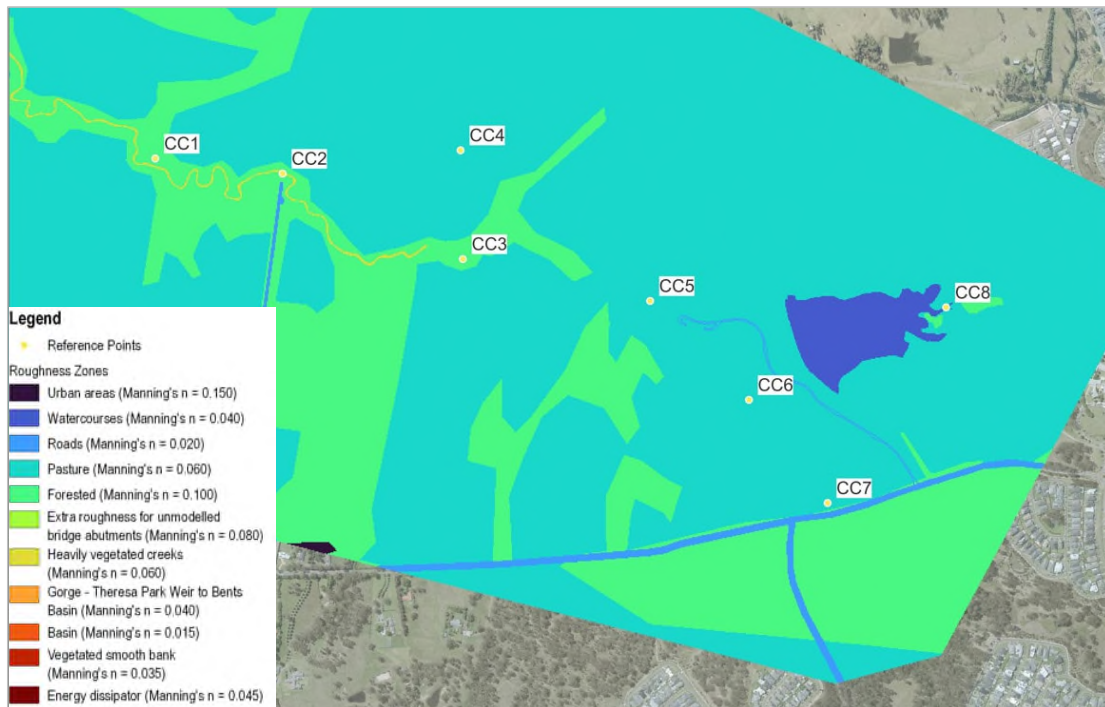


Figure 9 2022 Floodplain Roughness Zones – Pre-Development

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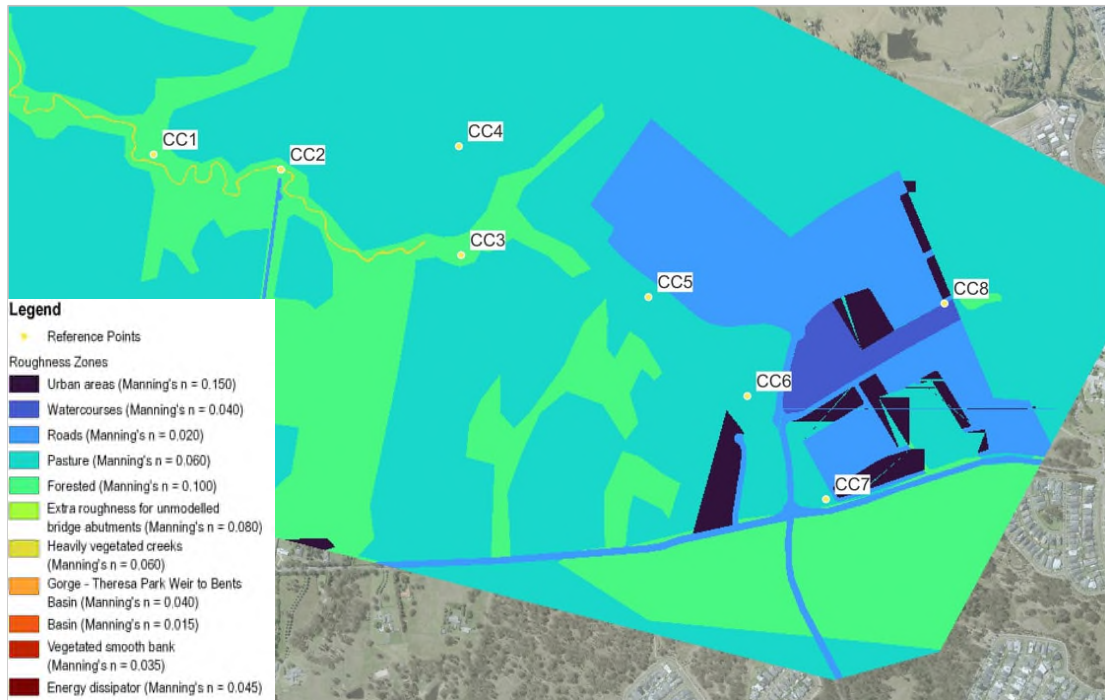


Figure 10 2022 Floodplain Roughness Zones – Post-Development

### 3.5 Boundary Conditions

As discussed above, the Nepean River has a number of tributaries which experience flooding as a result of local rainfall. Critical durations are much shorter. In the case of Cobbitty Creek the nine (9) hour storm burst is critical under current conditions.

The results presented in the 2019 study have adopted an envelope approach whereby the worst case flooding condition from the Nepean River and tributary modes is combined into a single flood envelope.

As described, in part, by Orion Consulting, 2022:

*Downstream tailwater levels for each respective event have been extracted from the Nepean River Tributaries Study as inserted into the model as a static tailwater level. The tailwater control is set sufficiently downstream ( $\approx 1\text{km}$  downstream) from calibration and pre-vs-post measurement points as to not influence modelling results. For the 100 Year ARI, 9 Hour event tailwater levels were tested both with and without baseflow.*

### 3.6 Model Health Check

The following health checks were undertaken on the TUFLOW model parameters and outputs:

- **Timestep:** The adopted 2D timestep is 1 second which matches the 1D timestep. This is within the recommended 2D timestep range and therefore acceptable.

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- **Model mass errors:** The model mass errors for the 5 yr ARI, 20 yr ARI, 100 yr ARI and PMF events are less than 1% and are hence within the recommended range. However the 10 yr ARI and 50yr ARI events have mass errors higher than the recommended range, which indicate that the model can be unstable or unhealthy in these events. It couldn't be identified if the issue is only happening at the start of a simulation and then settling down or it is related to model instabilities.

### 3.7 Pre-Development Model Calibration

As described, in part, by Orion Consulting, 2022:

*To validate the suitability of the DRAINS-RAFTS hydrologic model and local and total hydrograph inputs into the 2D model the following table below compares modelled peak water levels and flows at the common point immediately downstream of catchment CK25/COBBITTY B. Refer to the key plan within Appendix C for 2D Domain 'PO' flow line locations. (See Figure 11 below)*

Table 5 compares the peak discharges and flood levels at Location F1 (see Figure 11).

**Table 5 Hydraulic Model Comparison and Validation**

Event	2019 Study		2022 Study		Flood Level Difference (m)
	Peak Flow (m3/s)	Flood Level (m AHD)	Peak Flow (m3/s)	Flood Level (m AHD)	
20 Year 9 Hour	42.47	63.90	77.36	63.93	0.03
100 Year 9 Hour	81.10	64.12	108.15	64.17	0.05
100 Year 9 Hour (with BF)	81.04	64.15	108.47	64.17	0.02

As described, in part, by Orion Consulting, 2022:

*Table 5 displays a consistent result between the modelled water surface levels for each of the two independent overland flow Hydraulic Models. ....*

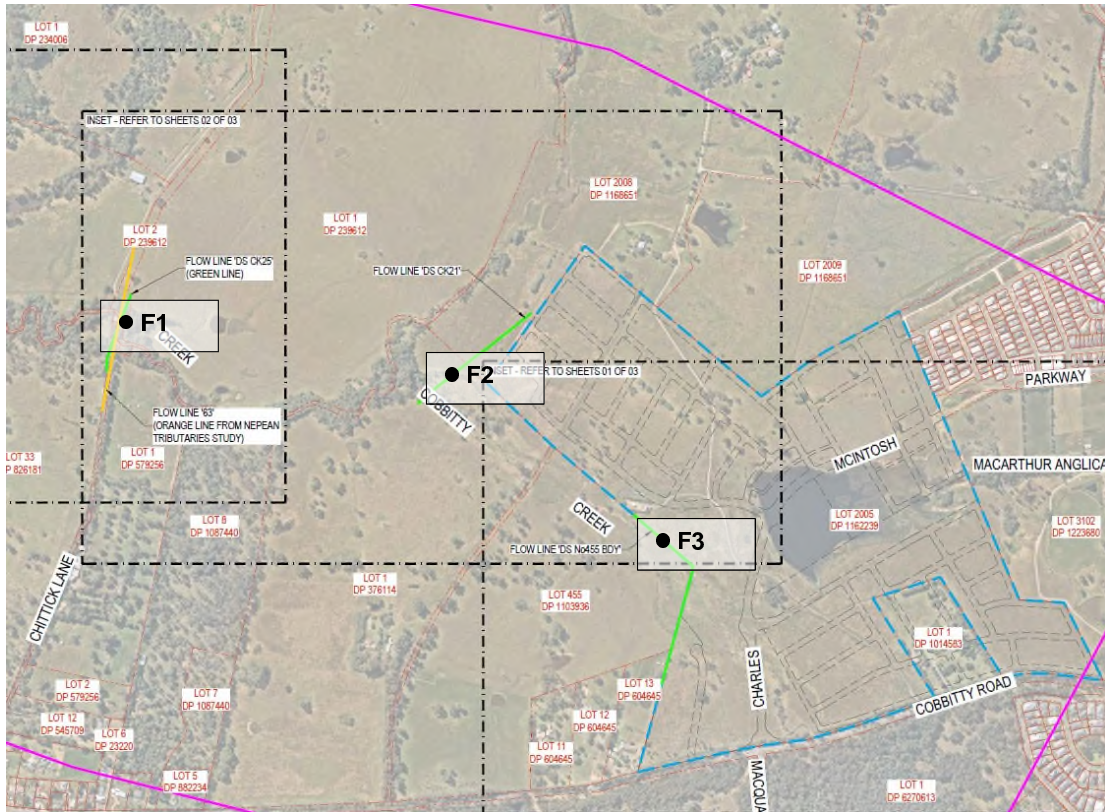
*From the above results it can be observed that the predeveloped or existing scenario Hydrologic and Hydraulic Models accurately calculate floodplain characteristics at the common calibration point. While water surface level continuity has been achieved – peak flows are notably different between the two models which is associated with the application of more detailed and current topographic data and steeper catchment slopes.*

*Given the achieved continuity between modelled water levels, the proposed hydrological and hydraulic modelling submitted with this report is deemed fit for purpose as an accurate representation of the overland flow characteristics of the site .....*

*Other key points observed for the pre-developed scenario include:*

- *Only minor natural channelisation of Cobbitty Creek. Beyond the confluence of the farm dam overflow and Cobbitty Creek, a washout zone and sheet flow regime occurs across the western boundary.*

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**Locations of PO Lines**

*Localised overbank flooding occurs for both the minor 5 Year ARI and major 100 Year ARI event through the second order Cobbitty Creek (between the washout zone and Cobbitty Road Culvert Crossing).*

*The washout zone transitions back into a reasonably well-defined channel with relatively - 300mm of overbank flooding witnessed in the minor 5 Year ARI event downstream of the subject*

*The extent of overbank and sheet flow regimes is generally attributed to the extremely flat (1% and in some areas less than 0.5%) throughout the various defined riparian zones.*

- *Active flood storage of approximately 90,000 m<sup>3</sup> provided by the existing farm dam for the critical duration 100 Year event*

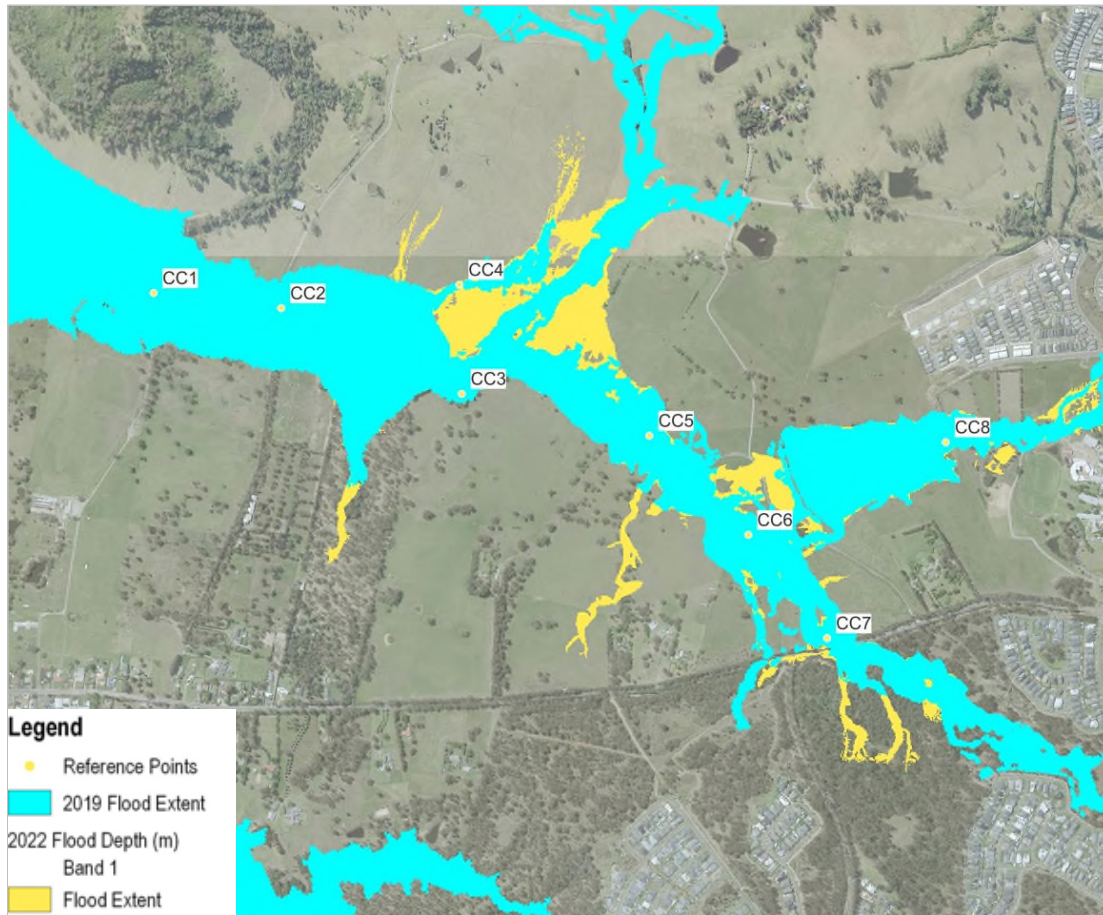
The following results are mapped in Appendix C of the 2022 IWCM Report:

- 5 yr ARI 2 hour depth, velocity, hazard category
- 5 yr ARI 9 hour depth, velocity, hazard category
- 20 yr ARI 2 hour depth, velocity, hazard category
- 20 yr ARI 9 hour depth, velocity, hazard category
- 100 yr ARI 2 hour depth, velocity, hazard category
- 100 yr ARI 9 hour depth, velocity, hazard category



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**Figure 12 Comparison of 2022 and 2019 1% AEP Flood Extent**

A comparison of the 1% AEP flood extents between the 2022 study and the 2019 study is given in **Figure 12**.

It is noted from **Figure 12** that:

- The 2022 flood mapping identifies additional areas subject to 1% AEP inundation – this is attributed primarily to the difference in the adopted depth filters. The 2022 IWCM adopts a depth filter of 0.05 m while the 2019 study adopts a depth filter of 0.15 m; and
- A number of the small lateral drainage lines mapped in the 2022 IWCM have been mapped in the 2019 study as overland flow.

### 3.8 Post-Development Conditions

The 2022 IWCM addresses the presence of existing ephemeral streams and the active flood storage component of the existing farm dam as follows.

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As described, in part, by Orion Consulting, 2022:

.... the proposed concept Masterplan.

- Re-creation of the active flood storage component of the existing farm dam by utilising the area above the proposed lake.
- Maximisation of public amenity for the public open spaces by concentrating areas of inundation locally within the immediate lake foreshore area.
- Dual use of the Sports Fields for both active open space and additional flood storage that triggers for major events only. Additional storage is required over the sports field for the Major events to keep road and earthworks import levels for Charles McIntosh Parkway as low as possible.
- Achieve practical, low maintenance hydraulic structures for outlet control from the Lake.
- Provides a balance between no-net negative design that is achieved for the critical duration 5 Year ARI, 20 Year ARI and 100 Year ARI and free outfall for low flows in accordance with NRAR objectives.

**Table 6** provides a comparison of pre-development and post-development peak flows at the following three locations:

- Location F3 - At the common boundary of No 455 Cobbitty Road (see Figure 11);
- Location F2 - Adjacent to the north-western site boundary within No. 415 Cobbitty Road (Downstream of CK21) (see Figure 11); and
- Location F1 – At the downstream end of sub catchment CK25 (see Figure 11).

**Table 6 Comparison of Pre-Development and Post-Development Peak Flows at Three Locations**

Event	Location F3	Location F2	Location F1	
	Peak Flow (m3/s)	Flood Level (m AHD)	Peak Flow (m3/s)	
5 Year 9 Hour	18.51	22.17	52.03	Pre-Dev
	17.90	21.18	51.77	Post-Dev
	-3.3%	-4.5%	-0.5%	Difference
20 Year 9 Hour	28.70	34.27	77.36	Pre-Dev
	28.59	33.61	76.97	Post-Dev
	-0.4%	-1.9%	-0.5%	Difference
100 Year 9 Hour	41.32	49.39	108.15	Pre-Dev
	41.87	48.94	107.74	Post-Dev
	1.3%	-0.9%	-0.4%	Difference

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As commented, in part, by Orion Consulting, 2022:

*A minor local increase in peak flow is observed occurring across the boundary of No. 455 Cobbitty Road in the 100 Year Major Event. This locally results in a minor water depth increase of approximately 60mm. This local increase does not increase existing floodway affectation (extents or hazard within the existing floodplain) and is attributed to the reduction in available cross sectional area due to Charles McIntosh Parkway and associated Culvert Crossings replacing the existing sheet flow regime. This local increase is minor in nature and does not preclude current, proposed, or future development downstream of the site boundary.*

Notwithstanding a small impact of the 100 yr ARI peak flow at Location F3, it is concluded that the IWCM scheme limits peak flows under post-development conditions to no greater than peak flows pre-development conditions.

The following results are mapped in Appendix D of the 2022 IWCM Report:

- 5 yr ARI 2 hour depth, velocity, hazard category
- 5 yr ARI 9 hour depth, velocity, hazard category
- 20 yr ARI 2 hour depth, velocity, hazard category
- 20 yr ARI 9 hour depth, velocity, hazard category
- 100 yr ARI 2 hour depth, velocity, hazard category
- 100 yr ARI 9 hour depth, velocity, hazard category
- PMF depth, velocity, hazard category

### 3.9 Comparison of 2019 and 2022 1% AEP Flood Levels and Depths

A comparison of ground levels and 1% AEP flood levels and depths was undertaken at eight (8) reference locations which are identified in Attachment B. These data are presented in **Table 7**.

It is noted from **Table 5** that the reported 2019 1% AEP flood level is 64.15 m AHD whereas **Table 7** reports a 2019 1% AEP flood level of 65.36 m AHD. The difference between these levels appears to be due to the envelope approach to the mapping of 1% AEP flood levels ie. the downstream boundary level in the 2022 IWCM study does not align with the 2019 flood levels mapped in Appendix B of the 2019 FRMS report.

As disclosed in **Table 7**, there is also variability between the 2019 1% AEP flood levels and the 2022 flood levels in the vicinity of the Cobbitty Masterplan area. This is attributed to:

- Differences between the LiDAR data collected in 2011 adopted for the 2019 study and the 2019 LiDAR data collected in 2019;
- Differences in the resolution of the 2019 DEM based on an 8m x 8m grid and the 2022 DEM based on a 3m x 3m grid which would be expected to capture local features that may be “stepped over” in the coarser grid model;
- Difference in the level of discretisation of subcatchments between the 2019 and 2022 studies;
- Differences in the application of runoff in the 2019 TUFLOW model and the 2022 TUFLOW model;

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**Table 7 Comparison of 1% AEP Flood Levels at Reference Locations.**

Location	2019 Study	2022 Study	Difference
	(m AHD)	(m AHD)	(m)
	Ground Level		
CC1	60.73	60.50	-0.23
CC2	60.98	61.00	0.02
CC3	64.09	63.58	-0.51
CC4	66.87	66.64	-0.23
CC5	68.29	68.09	-0.20
CC6	70.72	70.00	-0.72
CC7	72.93	72.07	-0.86
CC8		75.14	NA
	1% AEP Flood Level		
	(m AHD)	(m AHD)	(m)
CC1	65.36	62.35	-3.01
CC2	65.36	64.09	-1.27
CC3	66.14	66.37	0.23
CC4		66.96	NA
CC5	68.70	68.73	0.03
CC6	71.02	70.68	-0.34
CC7	73.67	73.62	-0.05
CC8		76.23	NA
	1% AEP Flood Depth		
	(m)	(m)	(m)
CC1	4.63	1.85	-2.78
CC2	4.38	3.09	-1.29
CC3	2.05	2.80	0.75
CC4		0.32	NA
CC5	0.41	0.64	0.23
CC6	0.30	0.68	0.38
CC7	0.74	1.55	0.81
CC8		1.08	NA

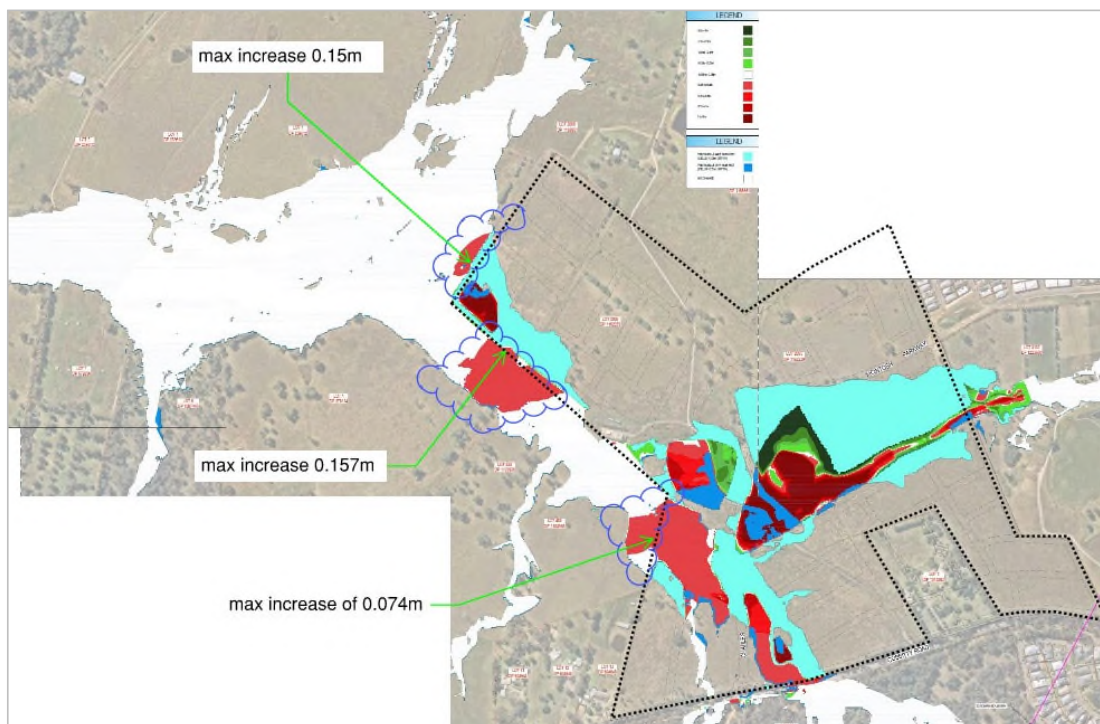
### 3.10 2022 Flood Level Differences

The following flood level differences are mapped in Appendix E of the 2022 IWCM Report:

- 5 yr ARI 9 hour flood level differences
- 20 yr ARI 9 hour flood level differences
- 100 yr ARI 9 hour flood level differences

**Figure 13** is a composite plot of the 1% AEP flood level differences between Pre-development and Post-development conditions. The maximum flood level differences at three locations are also marked in **Figure 13**.

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**1% AEP Flood Level Differences** (after Orion Consulting, 2022)

The flood impact assessment criteria for agricultural lands adopted for the impact assessment of the Sydney Metro and M12 infrastructure projects are summarised in **Attachment D**. The adopted criteria for adverse impacts of agricultural lands are also set out in

It is noted that:

The maximum 1% AEP flood level difference on land adjacent to the Masterplan area is less than the adopted criterion, namely, a maximum allowable increase in flood level of 0.2 m

The compliance with the flood velocity impact criterion could not be assessed because velocity difference plots were not included in the 2022 IWCM,

Similarly the flow duration criterion was also not assessed.

## CONCLUSIONS

Orion Consulting, 2022 concluded, in part:

*The adopted hydrological model and underlying input data has been predominantly based on the Nepean River Tributaries study electronic data received under licence agreement from Council. The combined hydrologic and hydraulic model developed for the existing scenario has been calibrated to this model and achieves congruence with calculated water surface levels when compared against the Nepean River Tributaries study results dataset.*



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Table 8 Flood Impact Criteria for Agricultural Lands

M12	Sydney Metro	Adopted Criteria
<b>Flood Level</b>		
Generally less than 250 millimetre increase with localised increases of up to 400 millimetre flooding acceptable over small areas (nominally less than five hectares) in the 20 and 100 year ARI flood event. Justification: These lands can accommodate higher flood levels for short periods of time (a few hours) without any substantial increases in land damage or decreased use of the land.	Maximum allowable afflux = 200 mm	Maximum allowable increase in flood level of 0.2 m
<b>Flood Velocity</b>		
Velocity to remain below one metre per second unless currently greater. Where existing velocity is above one metre per second, a maximum 20% increase. Appropriate scour and stability protection should be provided where these criteria cannot be achieved	Velocities are to remain below 1 metre per second (m/s) where they are currently below this figure and that an increase of no more than 20 per cent should result from the project where existing velocities are above 1 m/s.	Velocities are to remain below 1 m/s where they are currently below 1 m/s and that an increase of no more than 20% should result from the project where existing velocities are above 1 m/s.
<b>Flood Duration</b>		
A maximum increase in inundation time of one hour in a 100 year ARI rainfall event must be achieved where the flood affected land is sensitive to flood duration for the commercial sustainability of the property. For practicality of measurement, the inundation duration must be measured when and where the flood depths in floodplains exceed the threshold of high provisional flood hazard, as defined in the NSW Floodplain Development Manual (OEH, 2005)	For events up to and including the 1%AEP it is dependent on the crop	A maximum increase in inundation time of one hour in a 100 year ARI rainfall event must be achieved where the flood affected land is sensitive to flood duration for the commercial sustainability of the property. For practicality of measurement, the inundation duration must be measured when and where the flood depths in floodplains exceed the threshold of high provisional flood hazard, as defined in the NSW Floodplain Development Manual (OEH, 2005)

- (ii) *The proposed hydrologic and hydraulic model demonstrates compliance with no-net-negative design principles for the site and fully accommodates the storage provided by the existing farm dam. The minor local concentration of water immediately downstream of the site is a function of the significant reduction in the existing sheet flow regimes across the boundary but does not increase existing floodplain affectation or hazard.*
- (iii) *The proposed design controls provide a balance between earthworks import requirements, open space activation and amenity and safe water quantity management. This is primarily achieved by retaining the lake and flood storage above it online to the upstream flows from Oran Park – similar to what the existing farm dam currently provides.*

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It is concluded from this peer review that:

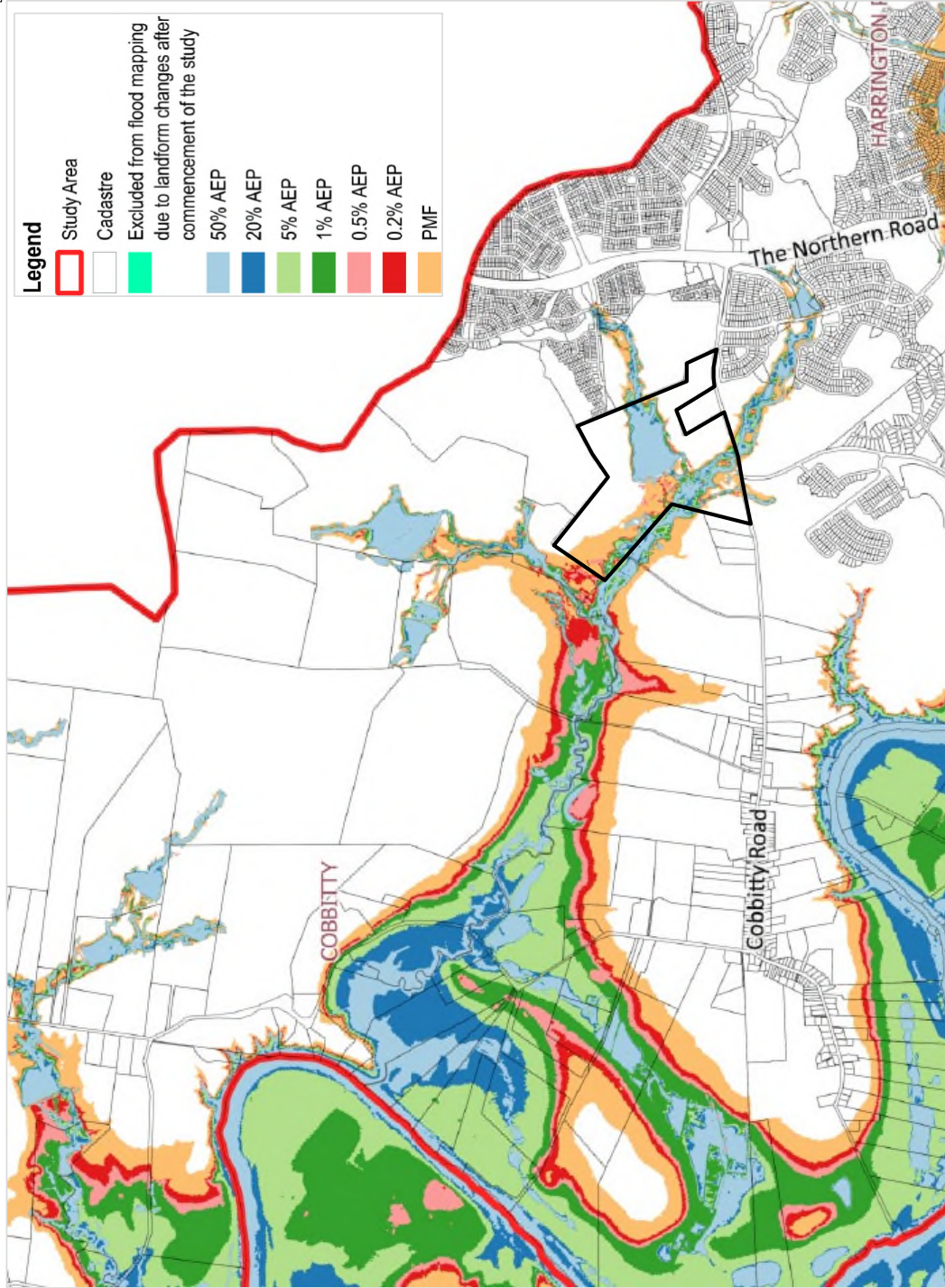
- Notwithstanding a small impact of the 100 yr ARI peak flow at Location F3, the IWCM scheme limits peak flows under post-development conditions to no greater than peak flows pre-development conditions;
- The maximum 1% AEP flood level difference on land adjacent to the Masterplan area is less than the adopted criterion, namely, a maximum allowable increase in flood level of 0.2 m;
- While the assessed impact on the 1% AEP flood levels is within the adopted criterion for agricultural lands and that any future development opposite the assessed zones of impact could accommodate the changed 1% AEP flood level, it would be of interest to understand the cause of the impacts on the watercourses and if modest modification of the masterplan could reduce the assessed impacts.
- At the eight reference location Council's 2019 1% AEP flood levels are all higher (to varying degrees) than estimated in the 2022 assessment and should be retained for planning purposes until such time that an update the Cobbitty Creek hydrology and ground levels (based on 2019 LiDAR) provides Council with updated design flood levels.

Yours faithfully

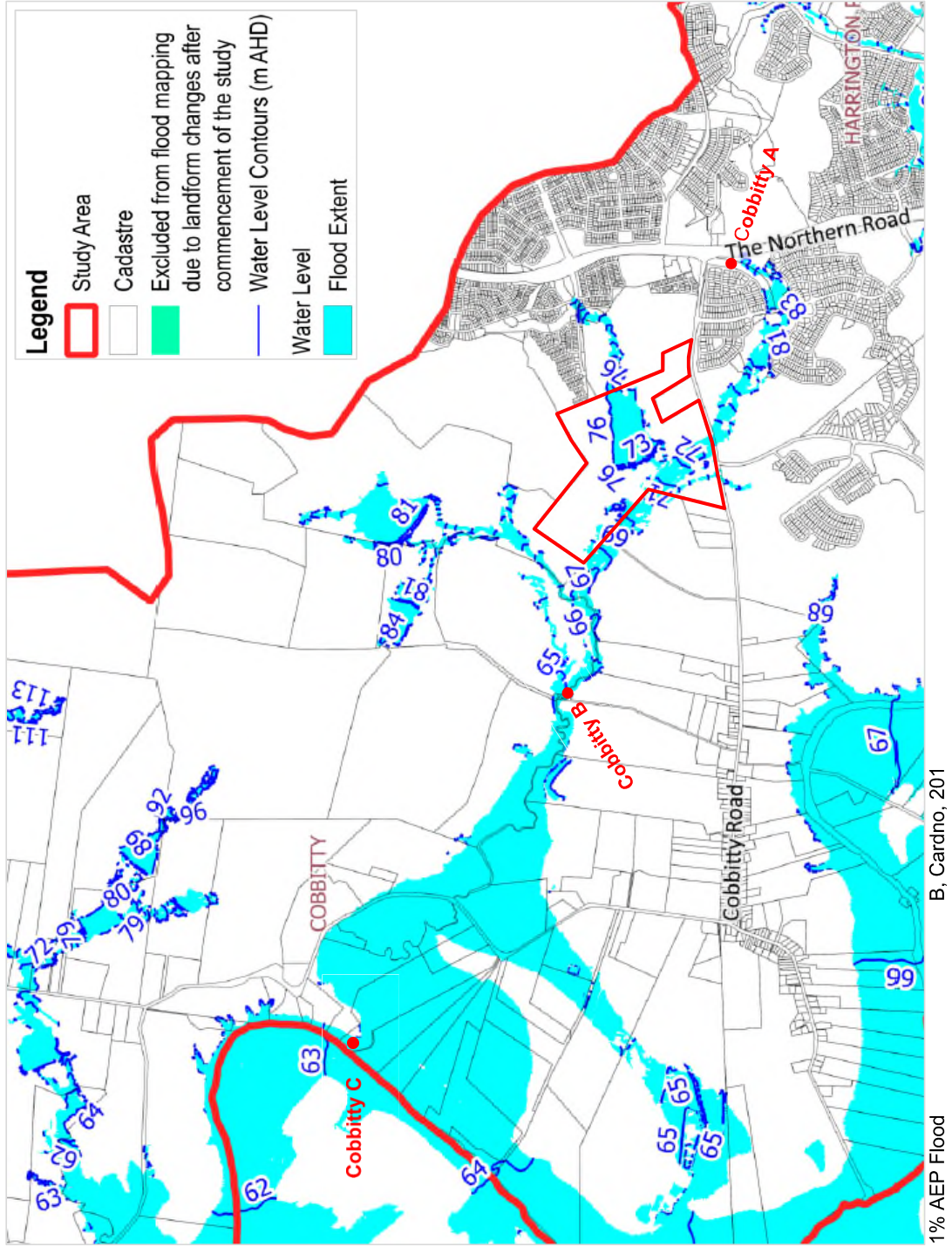


.....  
*Dr Brett C. Phillips*  
*Senior Principal*  
for **Stantec Australia**

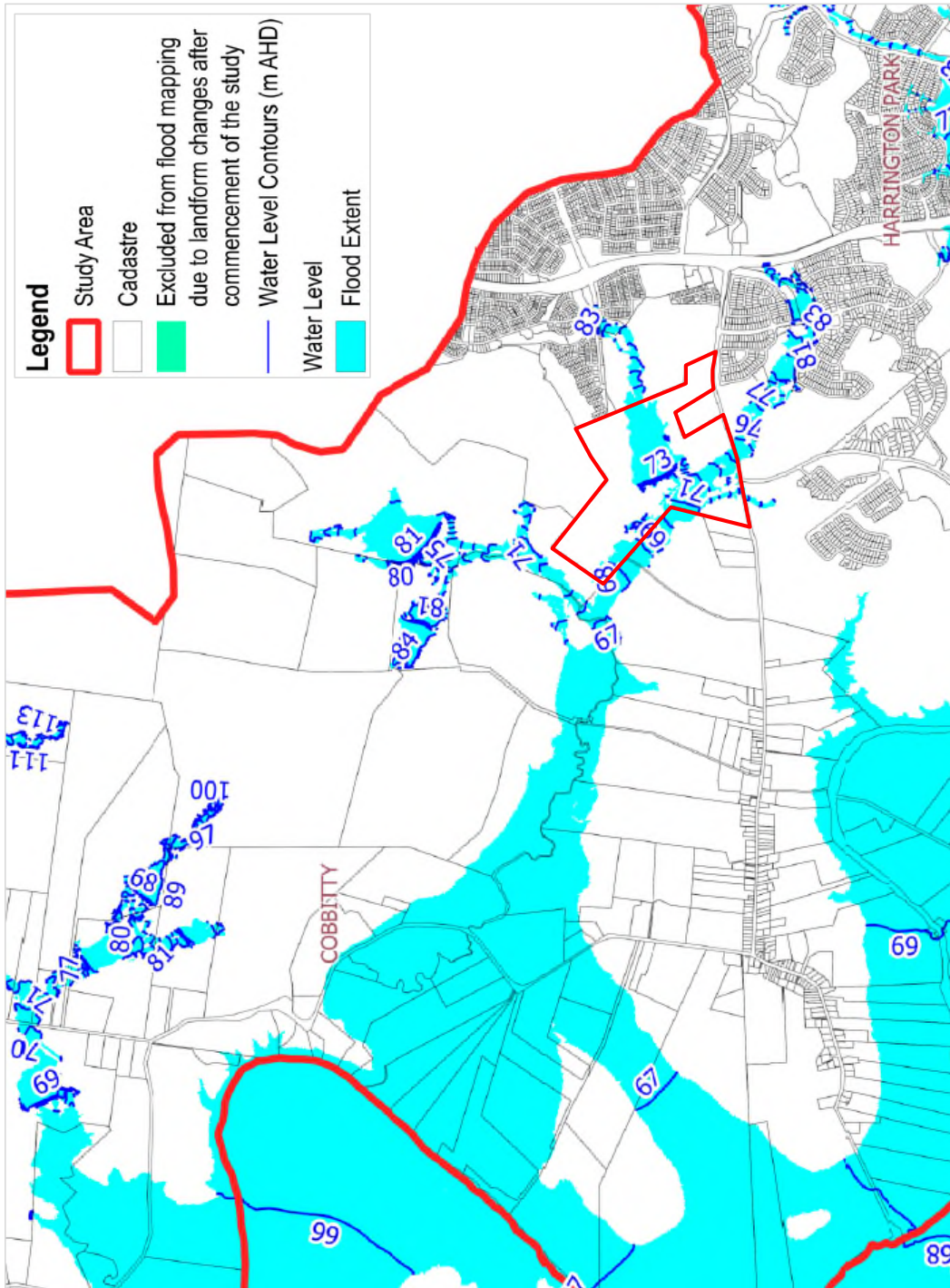
Attachment A



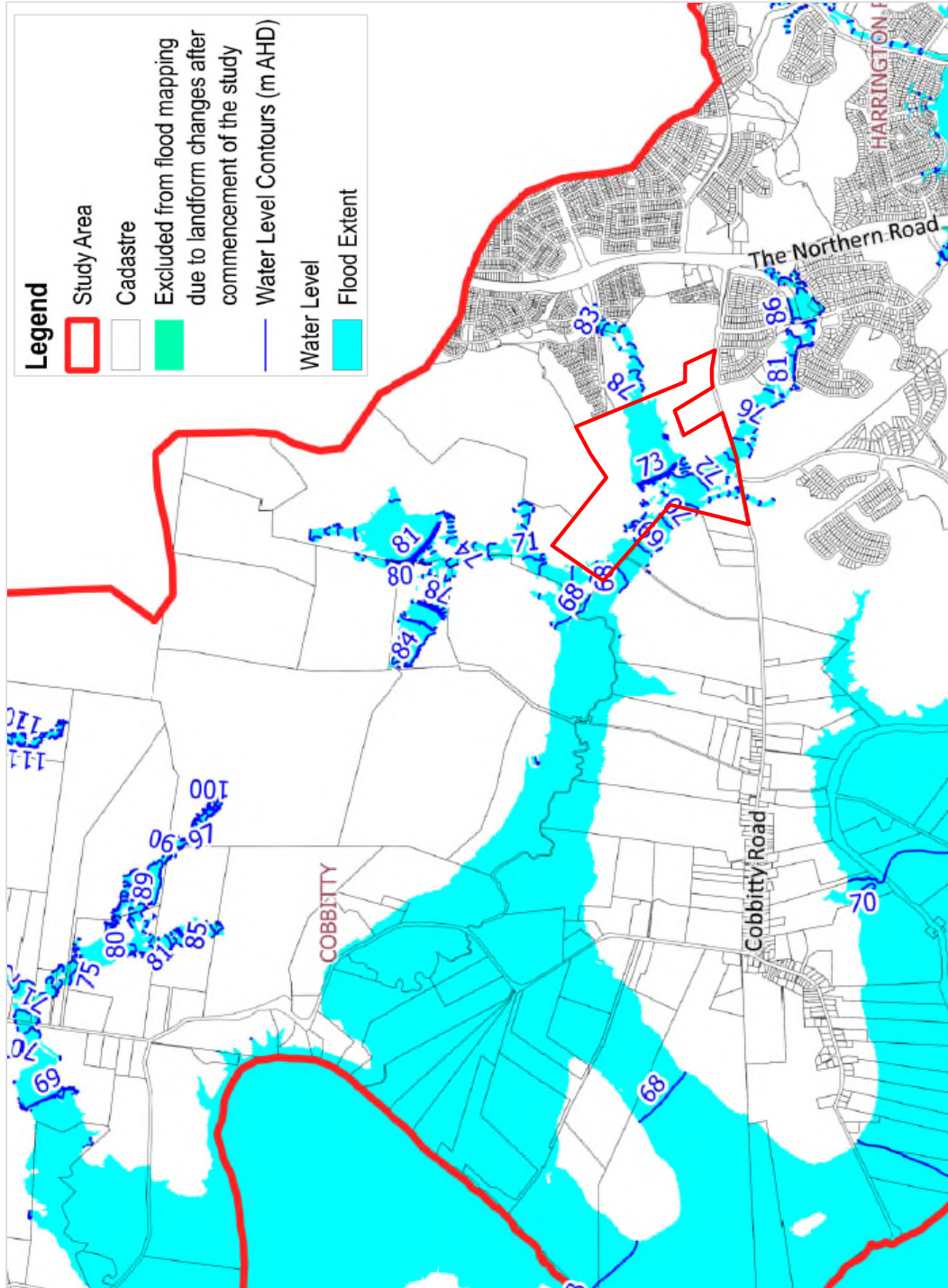
Flood Extents after Figure B-1-B, Cardno, 2019





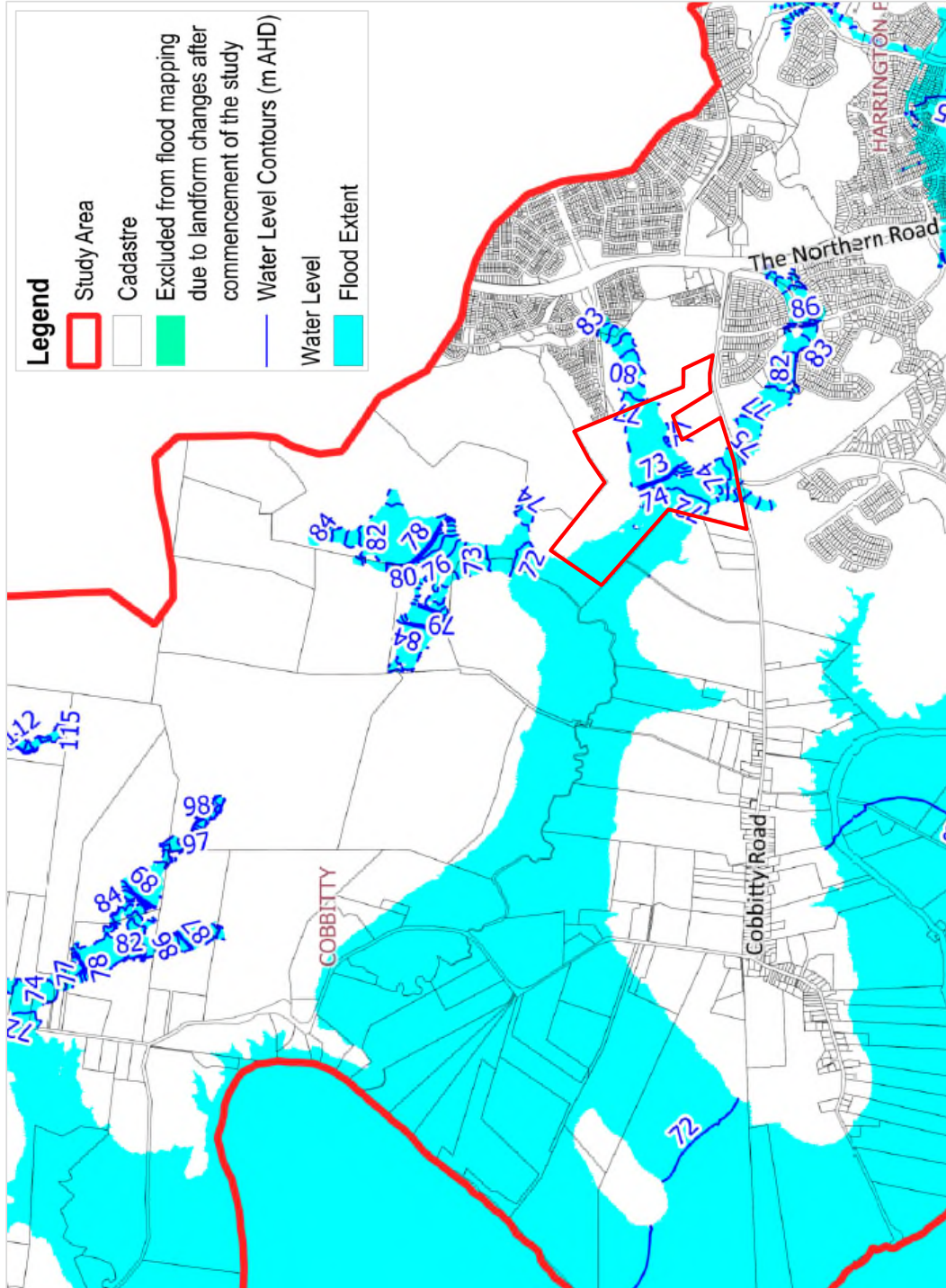


1% AEP + CC (10%) Flood Levels after Figure B-30-B, Cardno, 2019



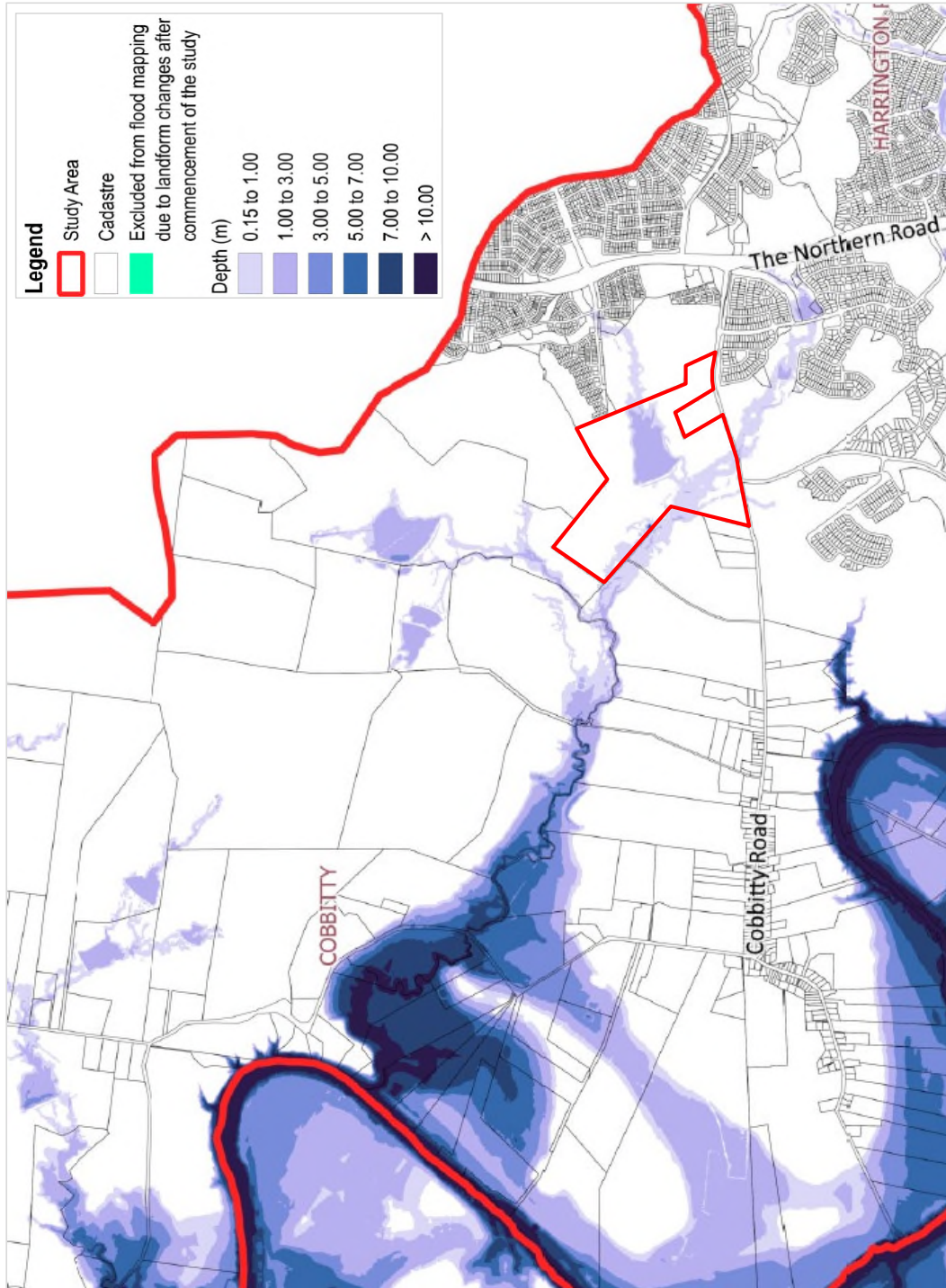
0.2% AEP Flood Levels after Figure B-7-B, Cardno, 2019



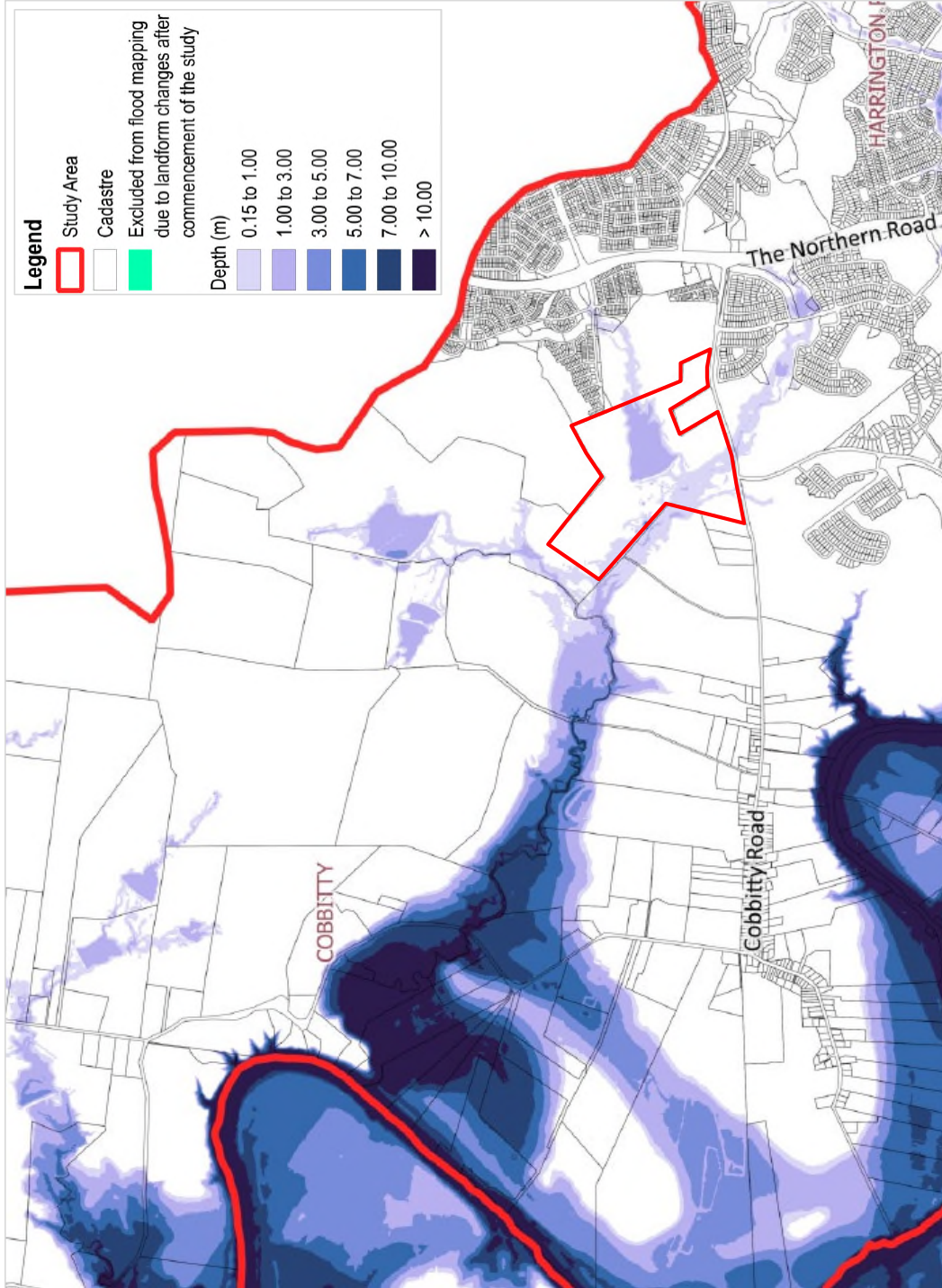


PMF Levels after Figure B-8-B, Cardno, 2019



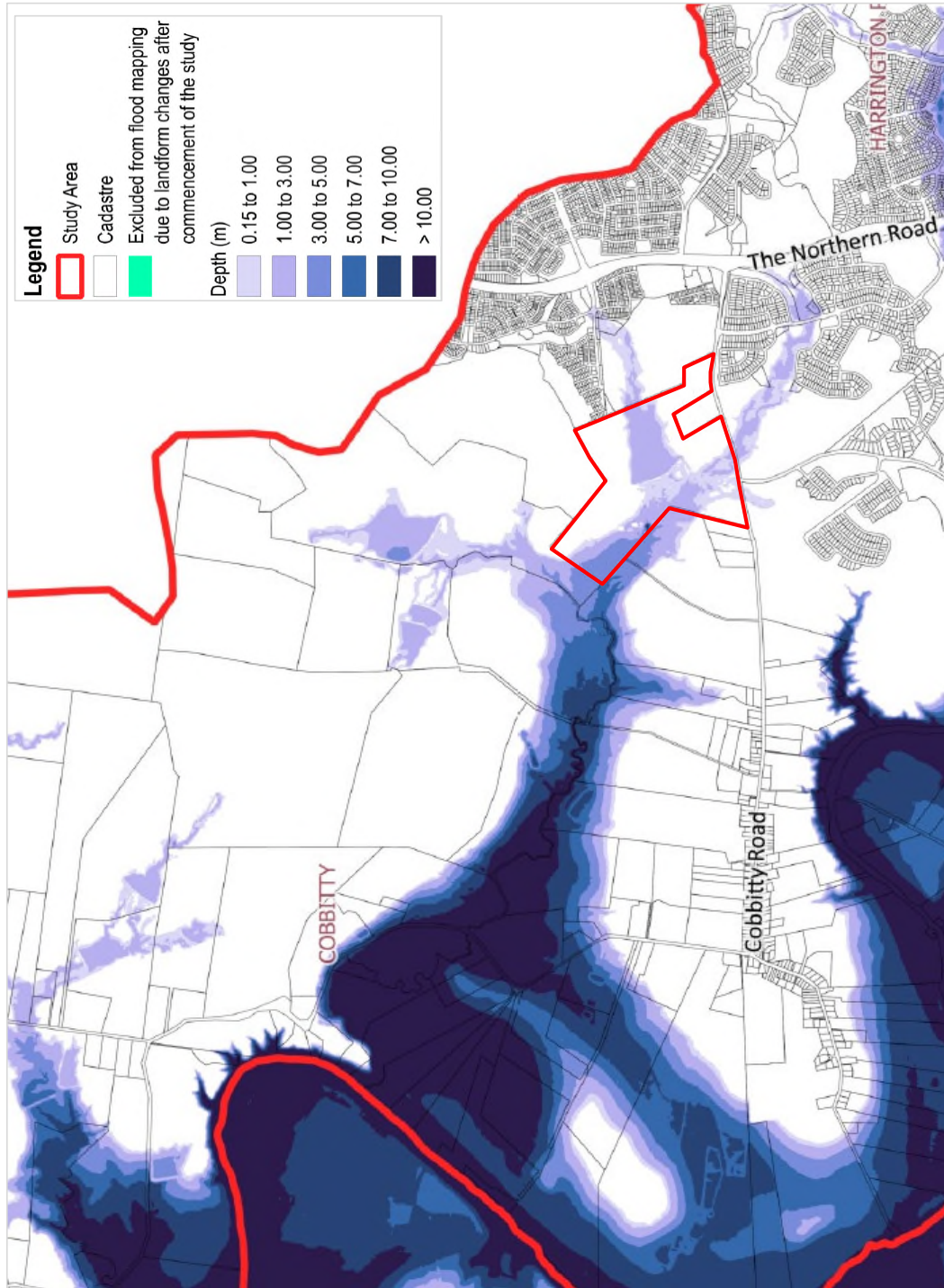


1% AEP Flood Depths after Figure B-12-B, Cardno, 2019

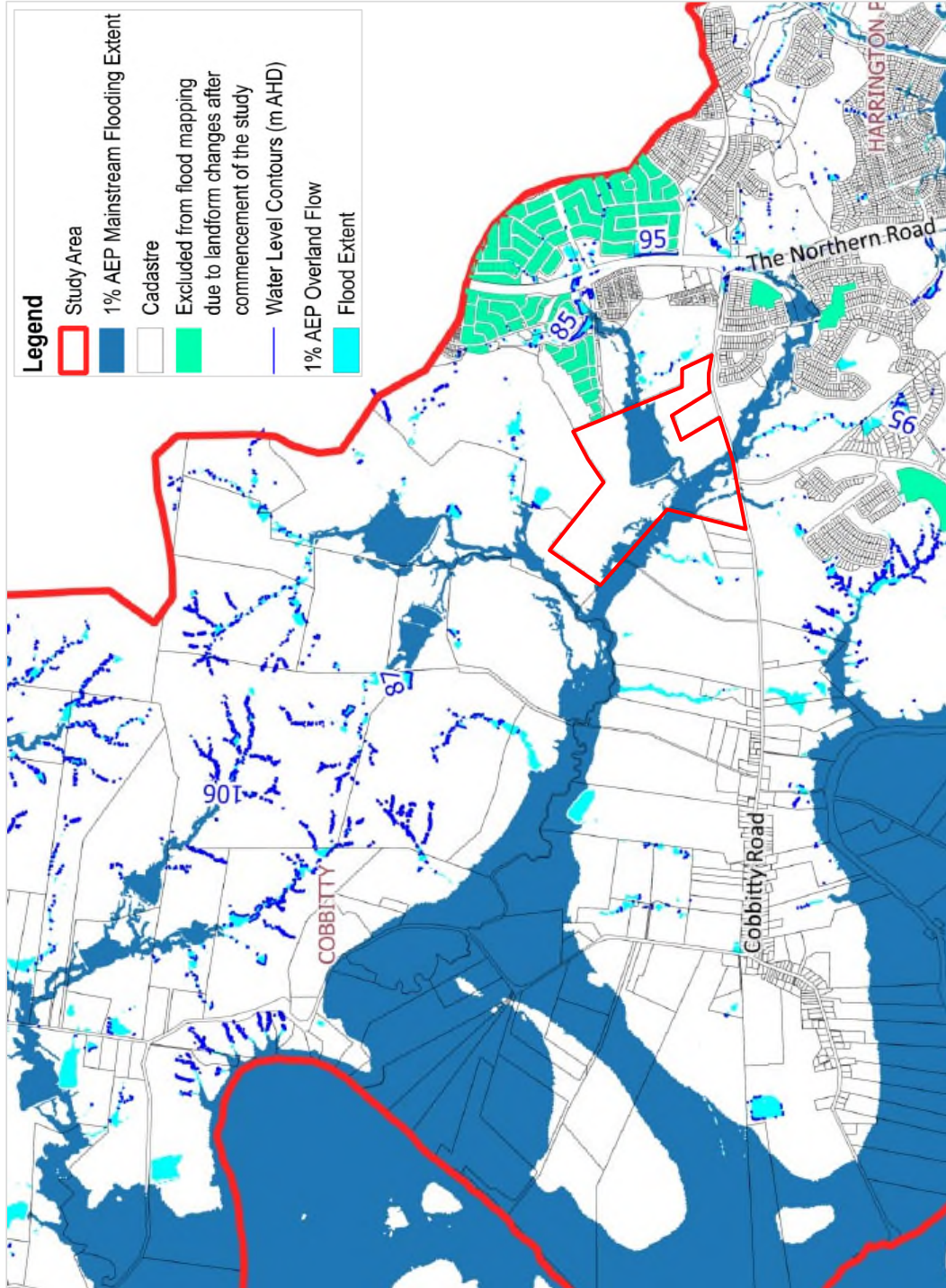


0.2% AEP Flood Depths after Figure B-14-B, Cardno, 2019



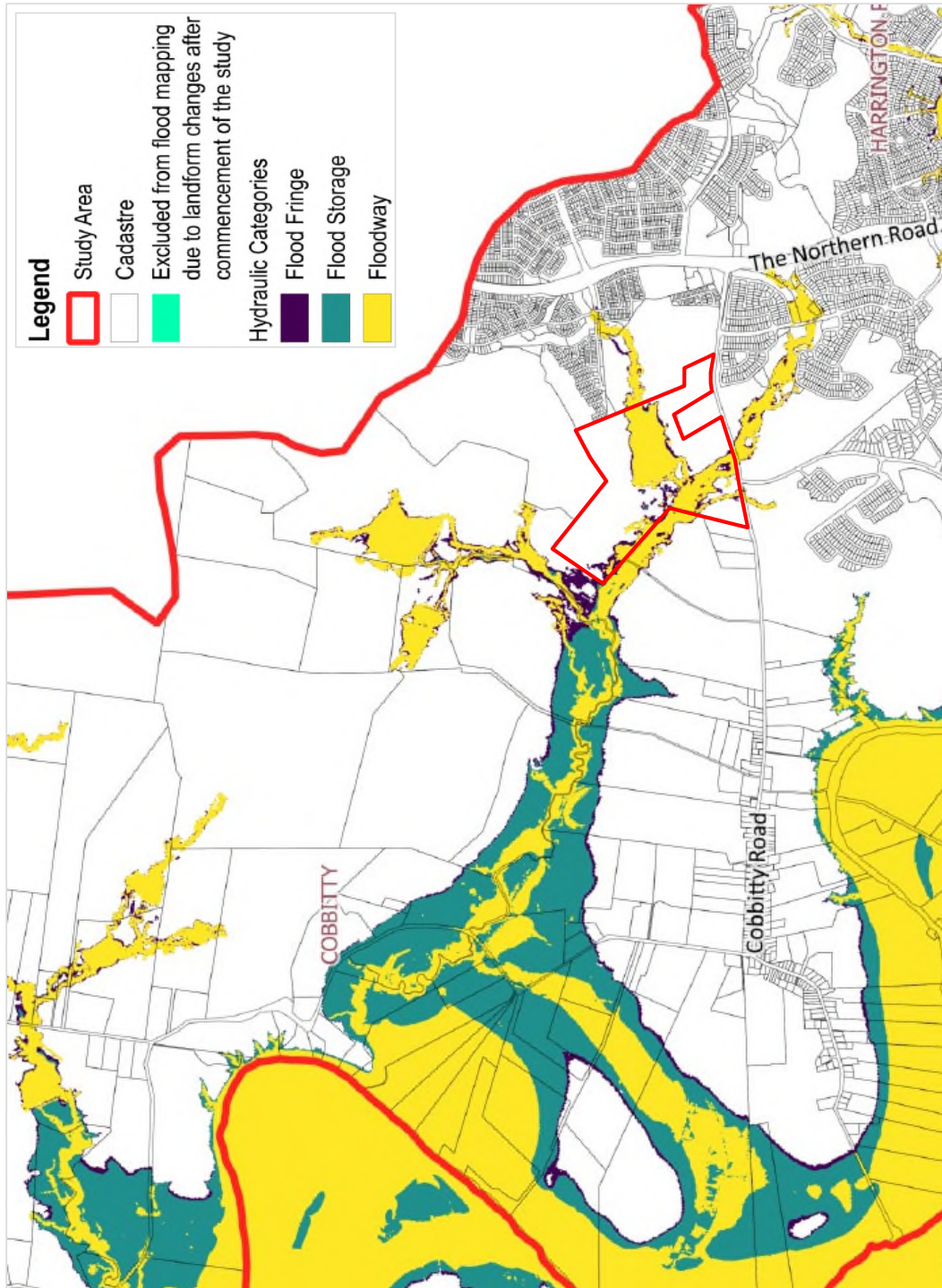


PMF Depths after Figure B-15-B, Cardno, 2019

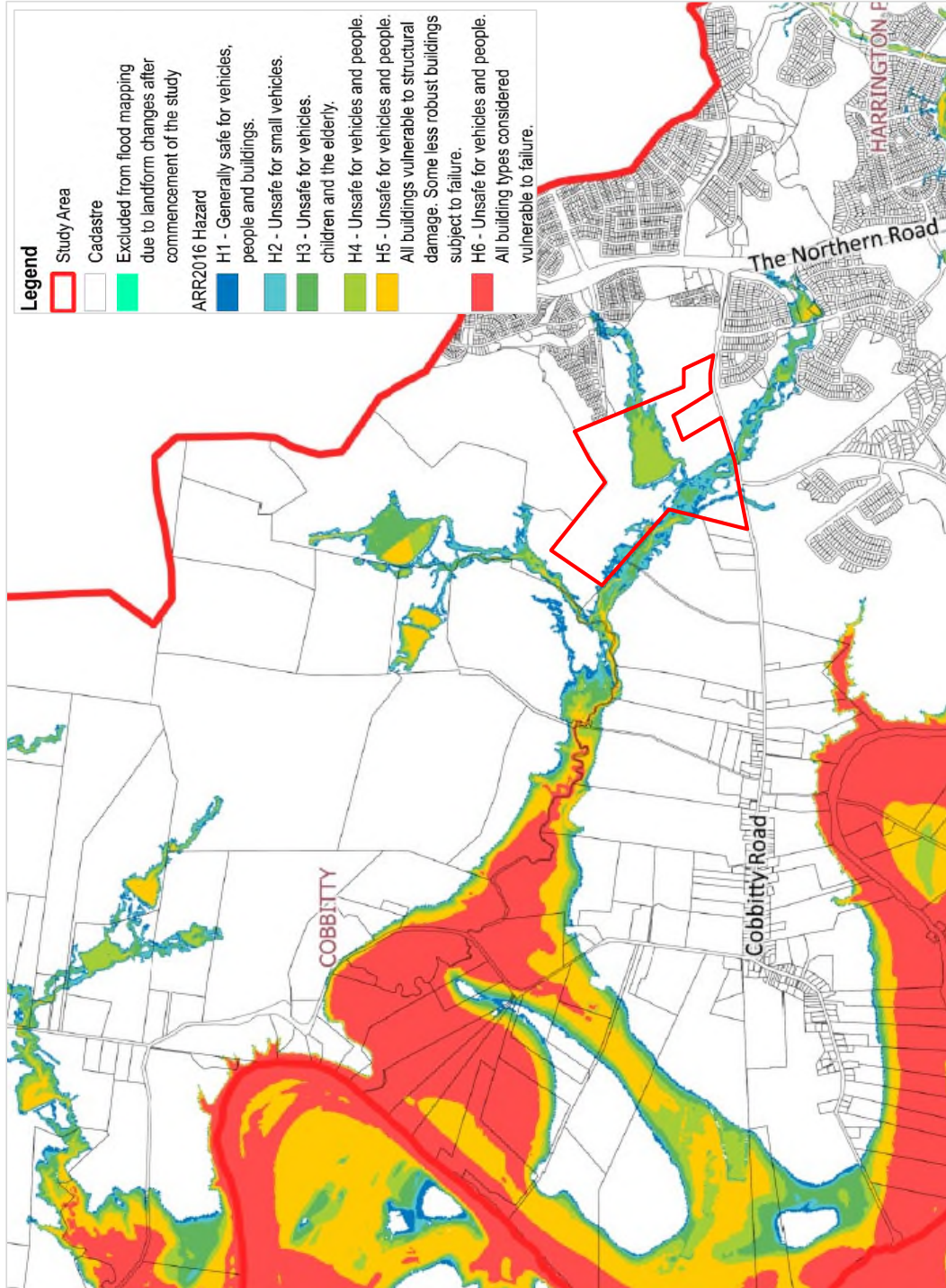


1% AEP Overland Flow Extents after Figure B-24-B, Cardno, 2019



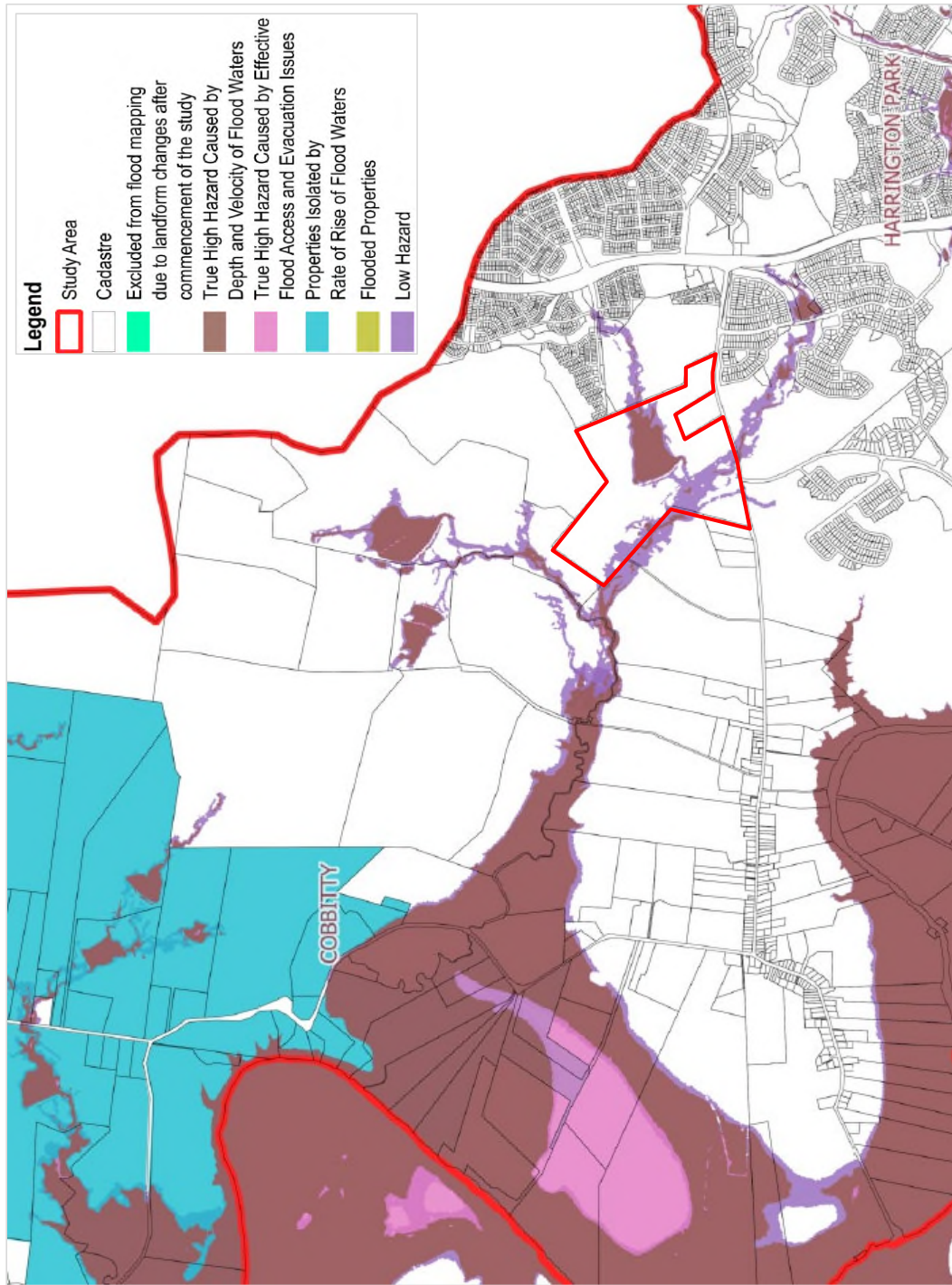


1% AEP Hydraulic Categories after Figure B-37-B, Cardno, 2019

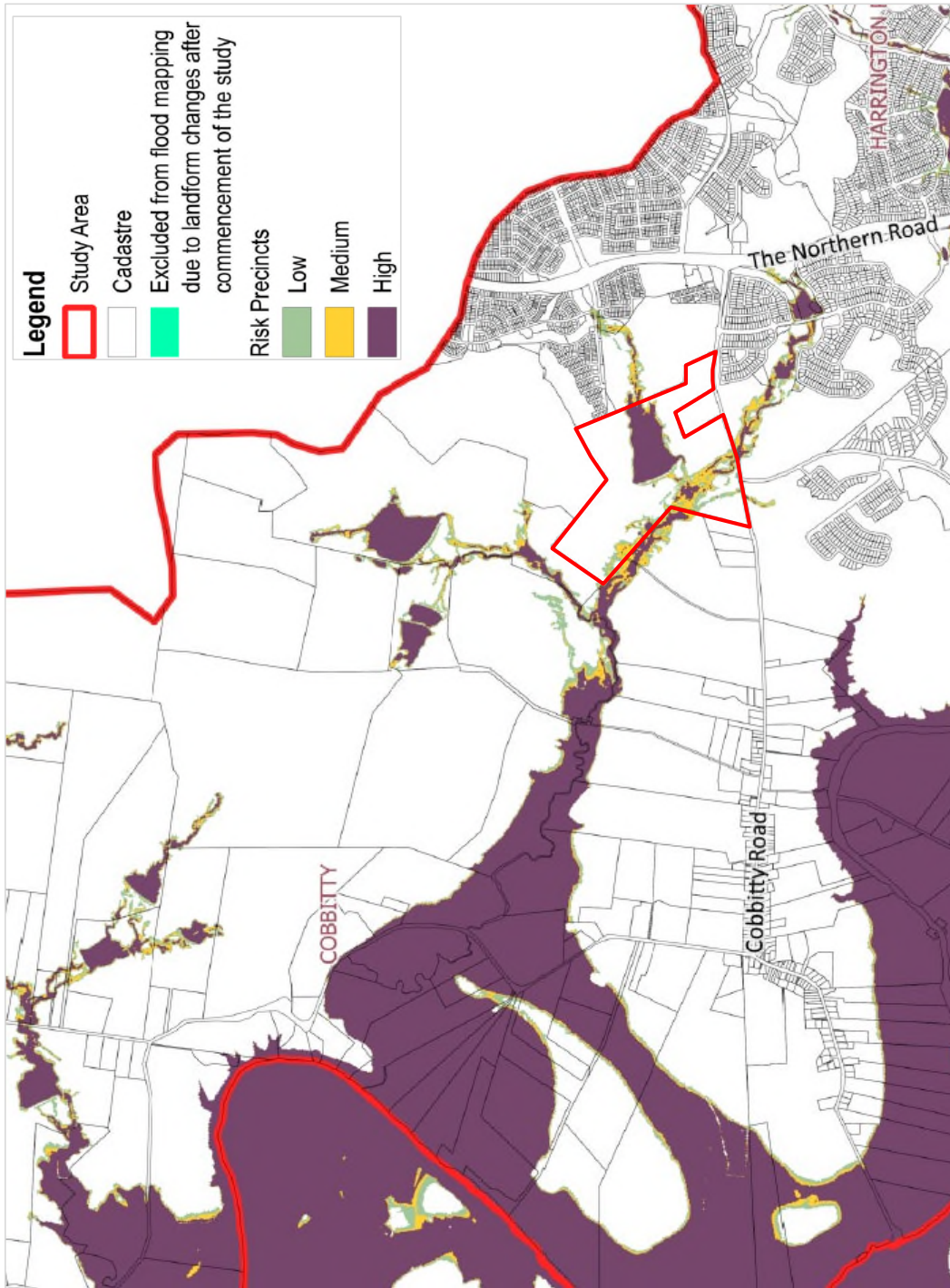


1% AEP Hazard Categories after Figure B-47-B, Cardno, 2019



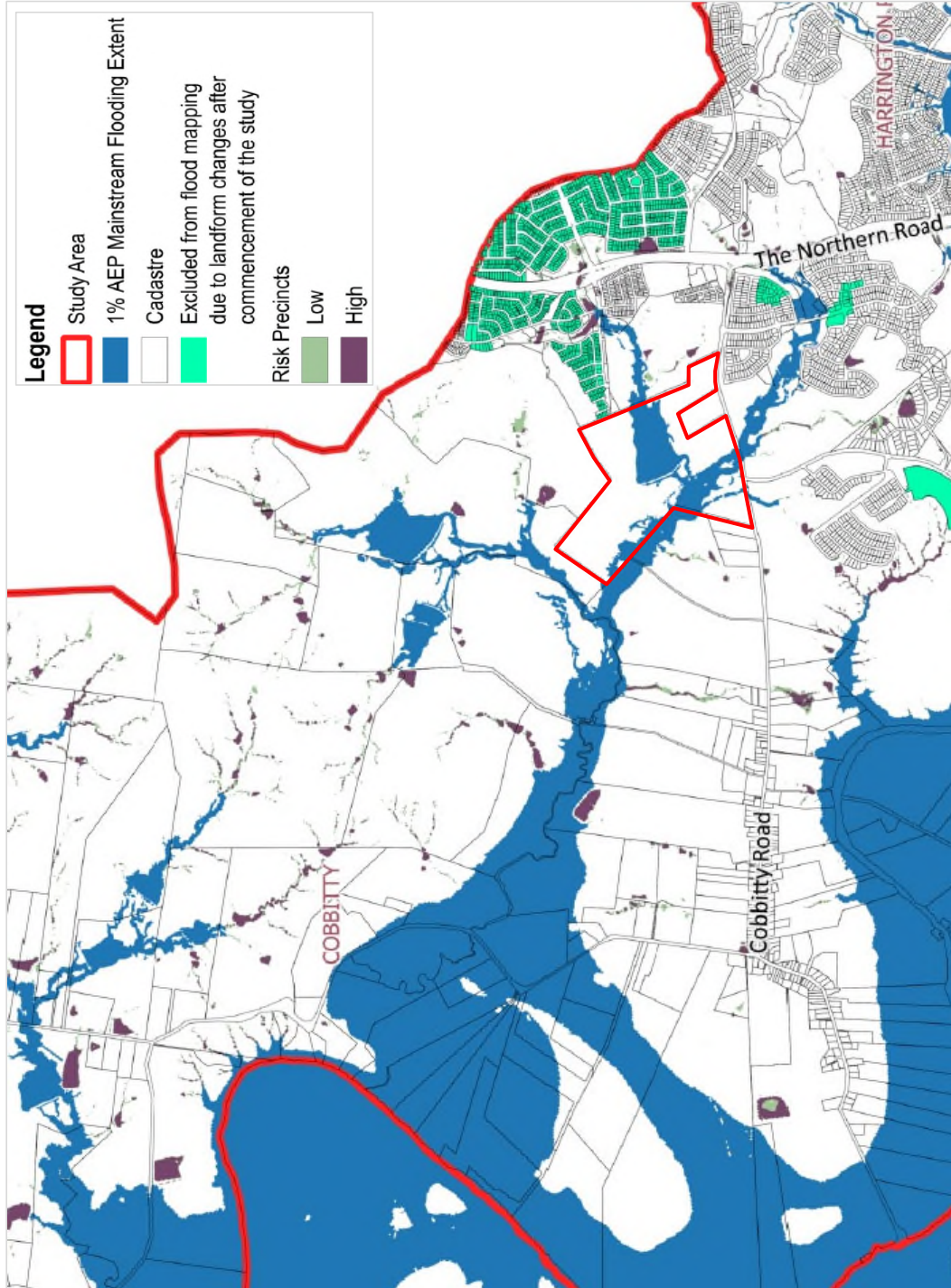


1% AEP True Hazard after Figure B-50-B, Cardno, 2019



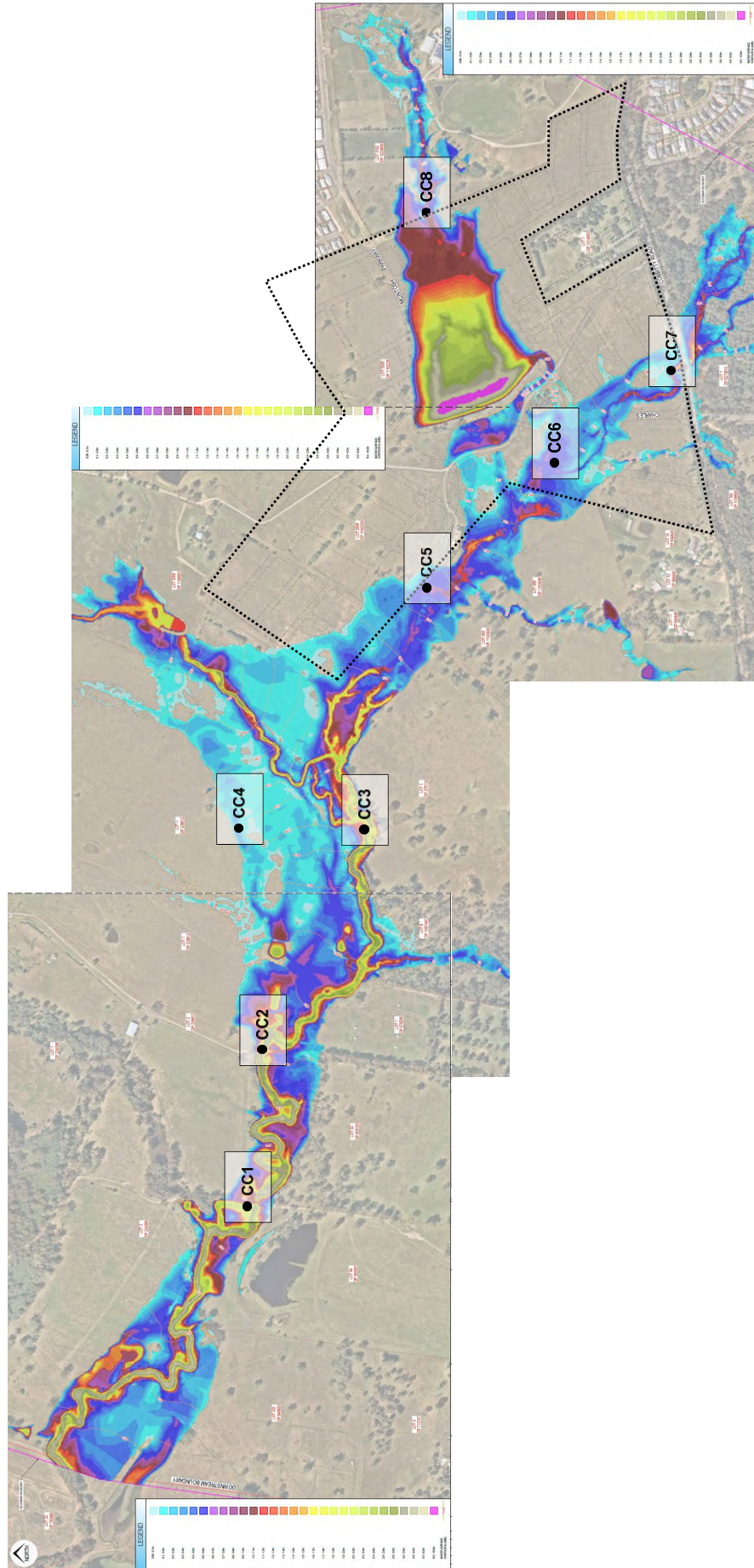
Mainstream Flood Risk Precincts after Figure B-54-B, Cardno, 2019





Overland Flood Risk Precincts after Figure B-55-B, Cardno, 2019

Attachment B  
Reference Lo





Attachment C  
100 yr ARI 9 hour Flood Level Differences

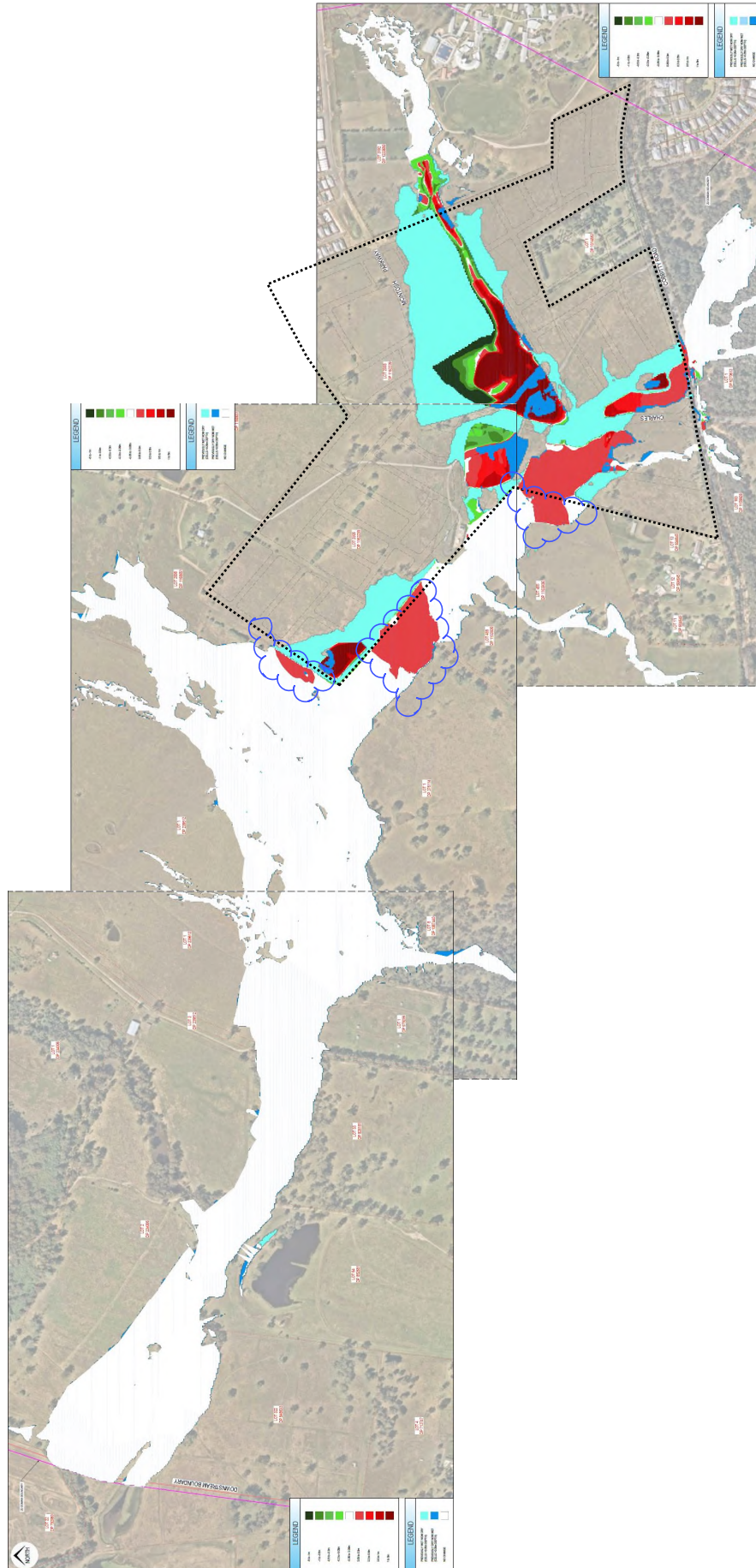


Table 7-126 Flood impact objectives – for fully developed catchment land use conditions

Parameter	Objective		
	Houses, urban and commercial areas	Recreational areas	Agricultural areas
Flood level (height)	Less than 50 millimetre increase for the 20 and 100 year ARI flood events.  Justification: This objective is consistent with other Roads and Maritime projects.	Less than 100 millimetre increase for the 20 and 100 year ARI events.  Justification: An additional 100 millimetre of flood water is unlikely to cause damage or substantially increase the duration of time that recreation areas are unable to be used.	Generally less than 250 millimetre increase with localised increases of up to 400 millimetre flooding acceptable over small areas (nominally less than five hectares) in the 20 and 100 year ARI flood event.  Justification: These lands can accommodate higher flood levels for short periods of time (a few hours) without any substantial increases in land damage or decreased use of the land.
Flood velocity	Velocity-depth to remain in the zone of low hazard for children (ie less than 0.4 m <sup>2</sup> /s) where current flow velocity-depth is currently low hazard.	Velocity to remain below one metre per second unless currently greater. Where existing velocity is above one metre per second, a maximum 20% increase. Appropriate scour and stability protection should be provided where these criteria cannot be achieved.	Velocity to remain below one metre per second unless currently greater. Where existing velocity is above one metre per second, a maximum 20% increase. Appropriate scour and stability protection should be provided where these criteria cannot be achieved.
Flood duration	A maximum increase in inundation time of one hour in a 100 year ARI rainfall event must be achieved where the flood affected land is sensitive to flood duration for the commercial sustainability of the property. For practicality of measurement, the inundation duration must be measured when and where the flood depths in floodplains exceed the threshold of high provisional flood hazard, as defined in the NSW Floodplain Development Manual (OEH, 2005)		

### **Future climate change**

An assessment of the project's potential future flood impacts under a climate change scenario was based on: An assessment of the project's potential future flood impacts under a climate change scenario was based on:

- Increases in 100 year ARI design rainfall intensities ranging between 10 and 30 per cent in accordance with the NSW Government's Floodplain Risk Management Guideline: Practical Considerations of Climate Change (DECC, 2007c)
- Rises in sea level of 0.4 metres by 2050 and 0.9 metres by 2100 in accordance with the NSW Government's Sea Level Rise Policy Statement (DoP, 2009). Given, the project is situated greater than 30 metres above sea level, sea level rise has had no bearing on the outcomes of the flooding assessment.

The guideline for climate change assessment typically focuses on the 100 year ARI event. However, the 2000 year ARI event had already been assessed because it had been used as a theoretical input for the structural design of the bridges. The 2000 year ARI flows are higher than the 100 year ARI plus climate change flows, therefore the climate change assessment was carried out using the 2000 year ARI flows, and as such this is a conservative assessment.



Key tasks in flood assessment methodology
<p>Sydney International, the design for the project cannot be considered exclusive of Western Sydney International. The base case flood model therefore represents existing catchment conditions as well as incorporation of the Western Sydney International (stage 1) project works. Details of how this was incorporated are provided in Appendix B.</p> <p>the project design scenario which is inclusive of the base case scenario and incorporates the preliminary design surface for the rail alignment and stabling/maintenance facility.</p> <p>Key assumptions and limitations of the flood model used for this impact assessment are detailed in Appendix B.</p> <p><u>Climate change</u></p> <p>Climate change effects were incorporated in the assessment in accordance with ARR2019 guidelines for rainfall intensity increase predicted for year 2090, which is considered a late century period. The 2090 interim climate change factor based upon a Representative Concentration Pathway (RCP) 8.5 (as recommended by ARR2019) adopts a 19.7% increase in rainfall intensity in the study area. Derivation of runoff for mainstream flooding therefore adopts a 1.197 rainfall intensity multiplier for design flood events in accordance to ARR2019 guidelines.</p> <p>In comparison, the NSW Governments projections for 2060 to 2079 predict an annual increase in rainfall intensity of 8.9% with a maximum for autumn of 13.6%. While there is no data for rainfall intensities, the adopted value of 19.7% is considered a conservative estimate and was adopted to understand the upper bounds of the potential implications of climate change on flooding impacts as a result of the</p>
Project Specific Criteria
<p>a desktop review was used to develop a project specific set of criteria. The criteria were then used to inform the design and quantify the impact of the project. Refer to section 3.1.1 for the project specific criteria. Impact criteria for water quality is discussed in Section 3.4.2.</p>
Impact Assessment
<p>The available flood models were utilised to understand the impact of the project on flood behaviour and key criteria discussed in Section 3.1.1. The impact assessment also considered impacts on the project boundary including roads and infrastructure such as roads. Construction impacts were assessed qualitatively using the existing 5%AEP flood behaviour as the basis of the assessment. The cumulative impact assessment has followed a qualitative approach based on a review of major developments proposed in the study area (refer to Section 3.4.2 for further details).</p>
Management and Mitigation measures
<p>The design development included design features to minimise impacts, however, where the design could not meet the project Specific Criteria, mitigation measures were developed that set performance measures for the final design and flooding, geomorphologic and water quality management of the</p> <p>Management plans are identified through the CEMF and industry guidelines to manage the impacts of the project and to set monitoring programs and have been developed and discussed in Section 8.</p>

**3.1.1 Operational impact flooding criteria**

The operational impact assessment has been undertaken using the flood model as comparisons made between the base case scenario and the project specific model results. The flooding criteria have been established to inform iterations of the design to understand key flood behaviour characteristics for the study area and provide project specific clarity to the requirements of the SEARs in relation to what an impact on flood behaviour

Project specific criteria have been established through a review of other linear infrastructure projects across greenfield sites and Penrith City Councils DCP (2014). These criteria have then been adapted for proposed use on the project. The land use is a mixture of rural agriculture, old urban areas at St Marys and major infrastructure such as the M4 Western Motorway, Great Western Highway and

• Western Sydney Airport  
 Technical Paper 6: Flooding, hydrology and water quality

Western Sydney International. The criteria are broken down into the following key flood

with reference to flooding, afflux refers to the predicted change, usually in flood levels, between two scenarios. The afflux criteria have been separated into the different land uses and identifies the need to protect existing structures and infrastructure from changes to peak flood

this relates to how fast flood waters are moving. Areas subject to high velocities are more prone to scour and erosion.

Flood hazard is defined as the potential loss of life, injury and economic loss caused by future flood events. The degree of hazard varies with the severity of flooding and is affected by flood behaviour (extent, depth, velocity, isolation, rate of rise of floodwaters, duration), topography and emergency management (AIDR, 2017).

he proposed criteria are based on the preliminary flood hazard which is the velocity depth product and provides a preliminary understanding of flood hazard. The true flood hazard assessment considers other aspects including: rate of risk of floodwaters, time of day, effective warning time and isolation or distance to higher ground. The relative degree of flood hazard has implications to management of flood events, including evacuations.

this refers to the time from start to finish that floodwaters are present on the surface. An understanding of the duration of inundation helps understand the existing flood risk such that the longer the duration of inundation the longer the increase in potential exposure to the flood risk for people, infrastructure, crops and wildlife.

Table 3.2 Flood impact criteria

		(for events up to and including the 1%AEP)
		<b>Maximum allowable afflux</b>
	Residential houses, commercial buildings and critical	No change (maximum 10 millimetres (mm) to buildings that are flood prone in existing conditions. No new above floor flooding mm at properties where flooding is below
	Crown land open space, Farming, grazing and cropping	
<b>Flood velocity</b>		elocities are to remain below 1 metre second (m/s) where they are currently below this figure and that an increase of no more than 20 cent should result from the roject where existing velocities are above 1
	Residential and commercial	o change in flood hazard vulnerability classification limits
		o change in flood hazard vulnerability classification limits.

- Western Sydney Airport  
Technical Paper 6: Flooding, hydrology and water quality

		(for events up to and including the 1%AEP)
<b>Flood duration</b>		<b>Design criteria</b>
	Residential and commercial	o increase to duration of above floor flooding
		No more than 10 per cent increase in flood
	Farm cropping	Dependent on the crop

### 3.2 Geomorphology

Geomorphology relates to the form, shape, size and structure (slopes, presence of rocks, locations of ponds, soil types) of watercourses. The geomorphic condition of a watercourse is dependent on the flows, vegetation, soil types, aquatic biodiversity etc and these can be affected by human induced changes to catchments and watercourses. Watercourses in good geomorphic condition are important for overall catchment health.

data, aerial photographs site visits have been used to inform the understanding of geomorphic conditions for waterways intersected by the . A review of stream order classification based on Strahler system and flow paths identified through flood modelling has also informed the assessment. The NSW River Styles mapping (NSW Department of Industry, 2019) has also been used for this assessment. The geomorphic assessment has focussed on lo- roject footprint s included in this assessment are noted in bove and shown in .

morphology impact assessment has focused on a review of the flood depth, flood velocity and duration information to understand potential changes to the flows that influence geomorphic condition. The predicted change in hydraulic conditions (based on hydraulic modelling) at and around the waterways and drainage line crossings has informed the assessment

### 3.3 Catchment and watercourse health

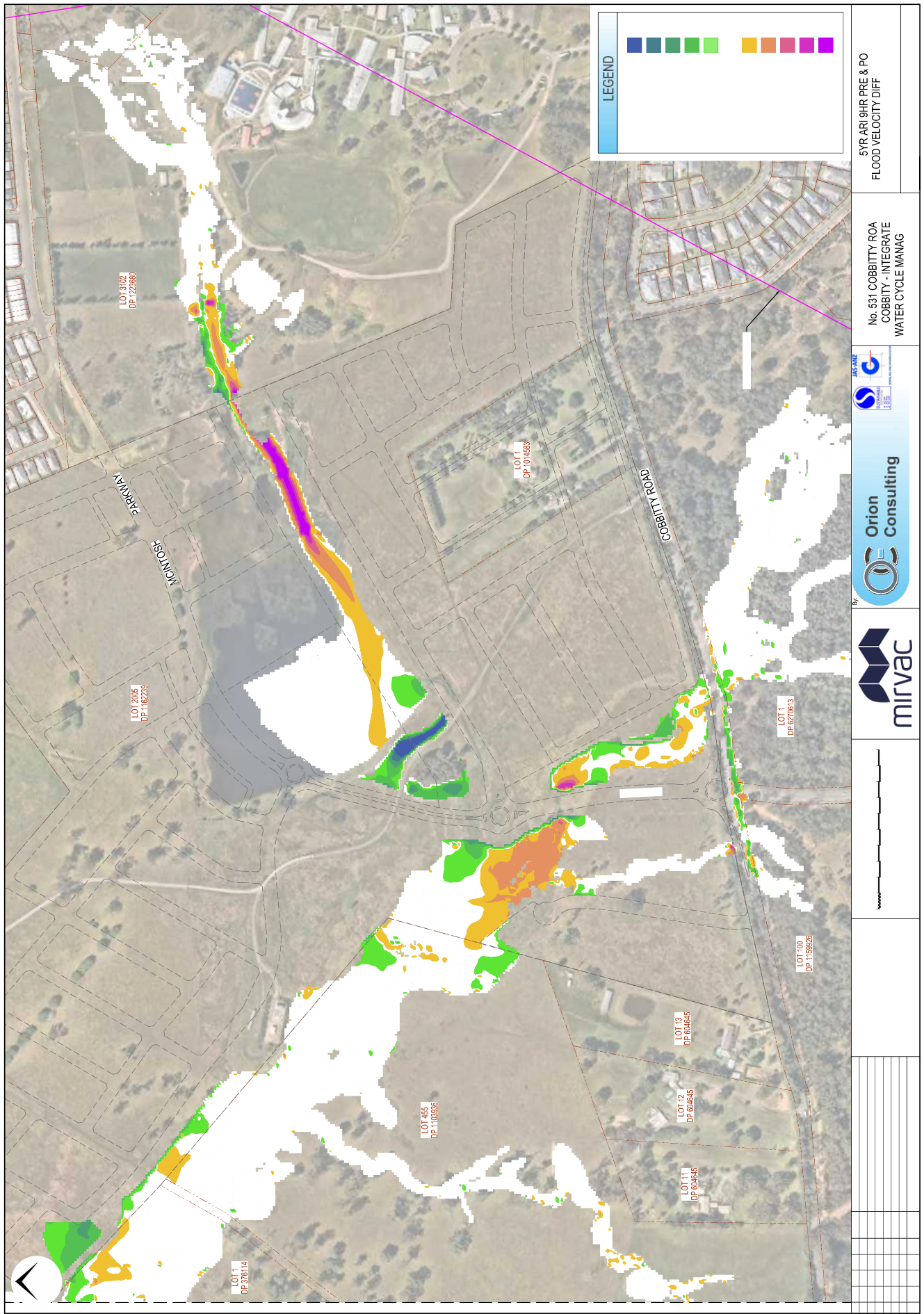
To understand the existing hydrologic regime and existing watercourse health across the study area the available rainfall and flow gauge data has been reviewed, the existing geomorphic conditions (as .2) understood, connections to groundwater sources identified (in the Technical Paper 7 (Groundwater, existing surface water storages identified.

operation and construction water requirements have then been considered to understand the impact of the roject on the catchment and waterway health. The flood modelling informed the potential changes to the existing hydrologic regime and geomorphic conditions.

### 3.4 Water quality

The following methodology has been used to understand the existing water quality environment in study area and to assess potential construction phase, operation phase and cumulative water quality Key steps in the water quality assessment are shown in .

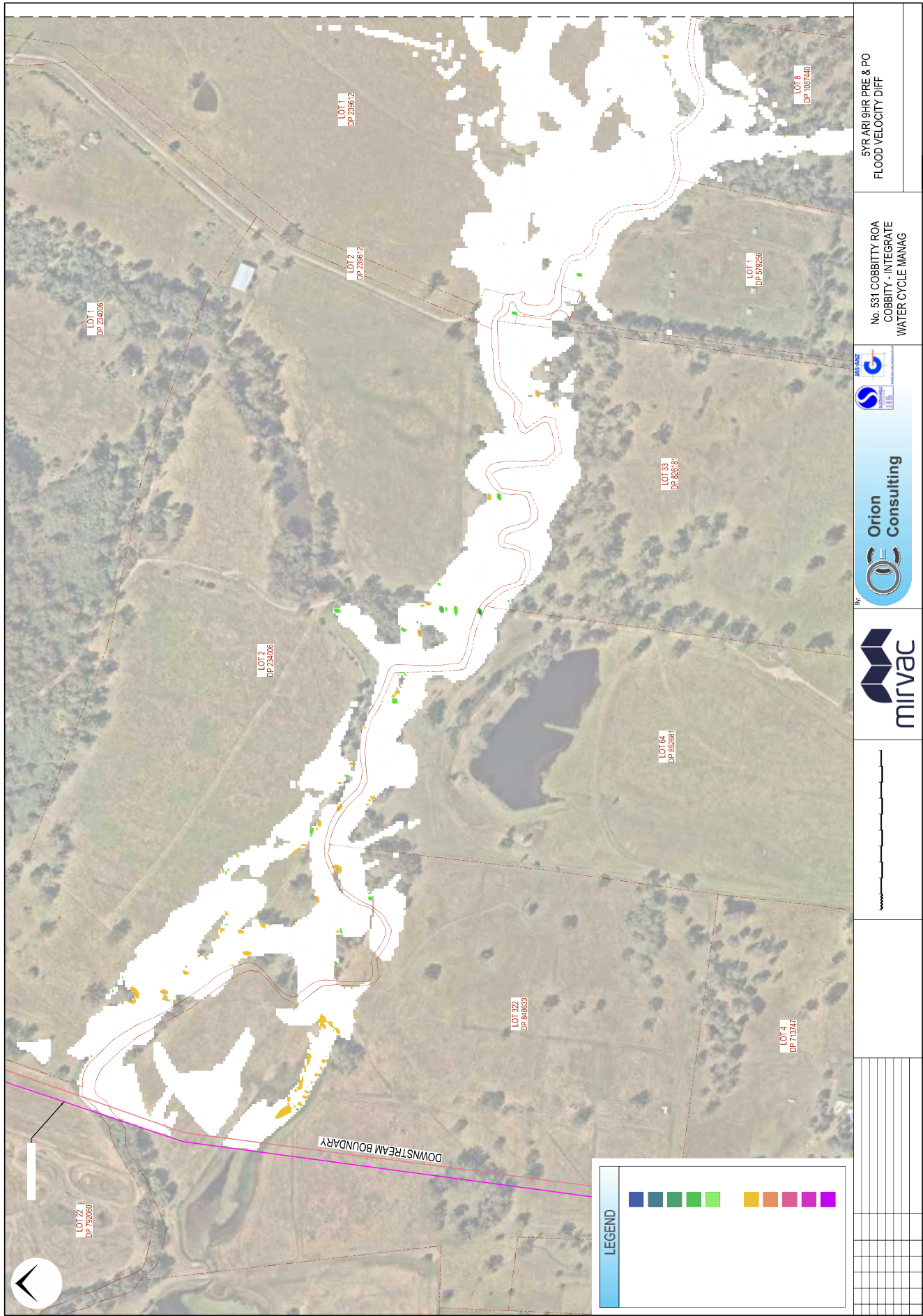




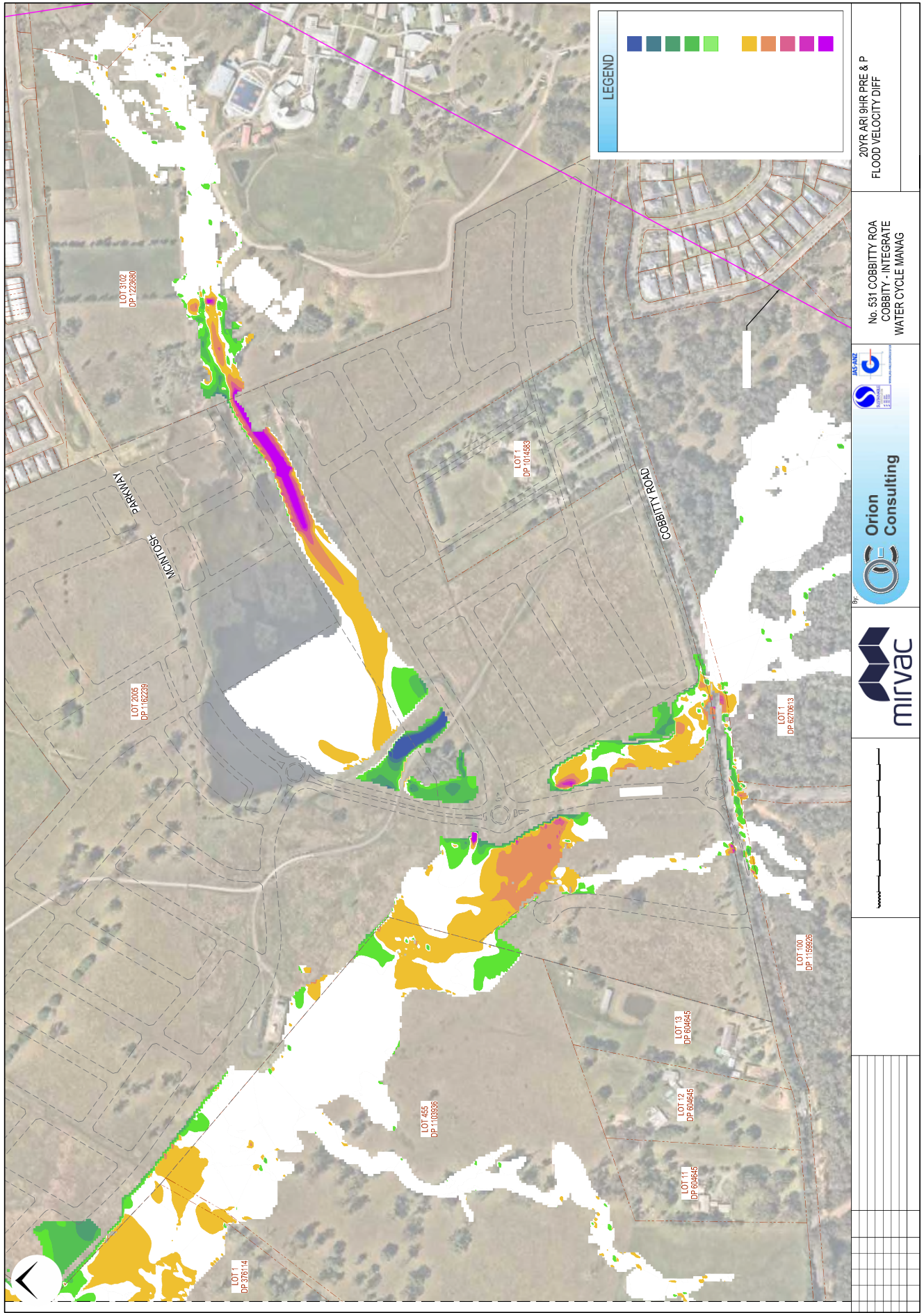








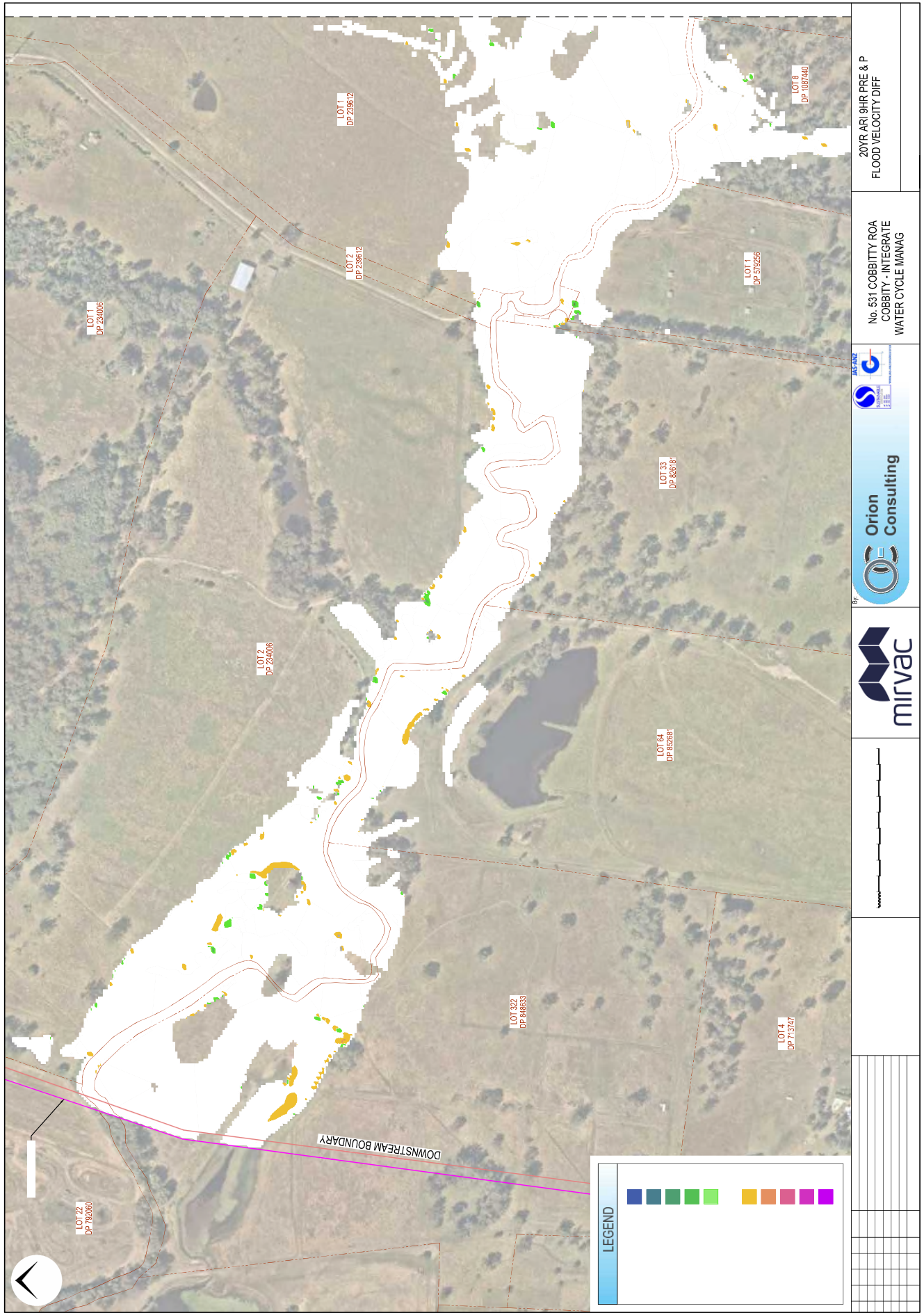




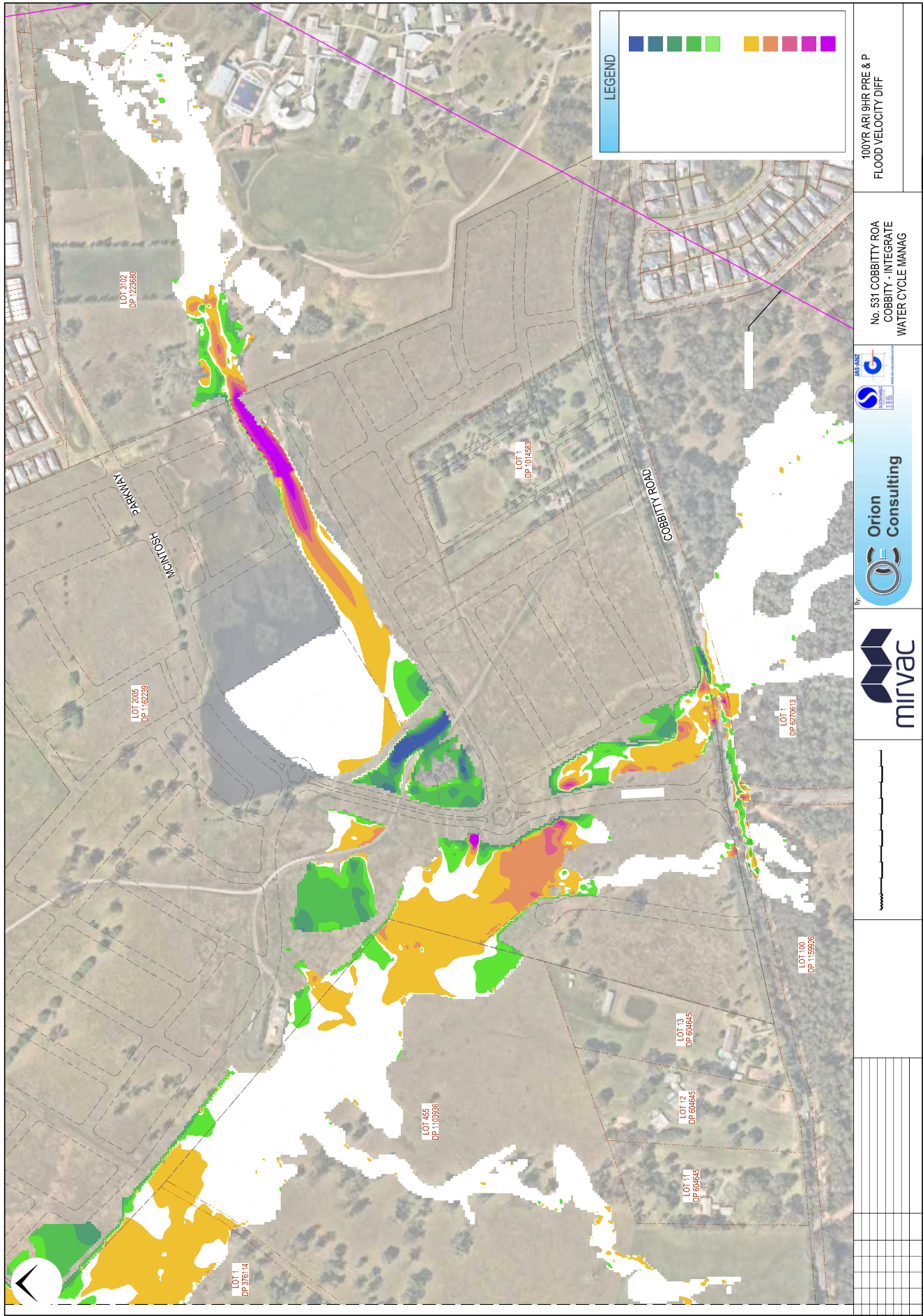










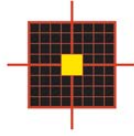












**DESIGN 5**

**A R C H I T E C T S**

Level 3, 79 Myrtle Street, Chippendale NSW 2008  
+61 2 9319 1855 www.design5.com.au  
Design 5 – Architects Pty Ltd ABN 22 090 066 194  
Nominated Architect – Alan Croker, Registration No 4693, Tas Registration No 883  
Matthew Byrnes 8918 Robert Gasparini 7614 Lian Wong 8532

**COBBITTY VIEW MOUND  
(Denbigh Curtilage Earthworks)**

531, 531 A & 531 B Cobbitty Road, and 6-54 Squires Avenue, Cobbitty Camden  
Associated with Lots 2005, 2009 and 2008, and Lot 800 (part of former Lot 2006) respectively

**Heritage Impact Statement**



**FINAL**  
June 2022

<i>Document Progress</i>	<i>Prepared by</i>	<i>Reviewed by</i>	<i>Issued</i>
Draft Report	Sagar Chauhan	Alan Croker	12 <sup>th</sup> April 2022
Draft Report	Sagar Chauhan	Alan Croker	5 <sup>th</sup> May 2022
Draft Report	Sagar Chauhan	Alan Croker	27 <sup>th</sup> June 2022
Final Report	Sagar Chauhan	Alan Croker	28 <sup>th</sup> June 2022

Cover Photo: A view of the Denbigh Homestead in the distance, as viewed from the crest of the ridge - location of the proposed view mound. (Source: Design 5 Architects)

## 1.1 BACKGROUND

Design 5 – Architects has been engaged by Orion Consulting to prepare an assessment of the Heritage Impact (HIS) of the proposal of the earthworks, located at 531 Cobbitty Road (Lot 2005 DP 1162239), 531 A Cobbitty Road (Lot 2008, DP 1168651) and 531 B Cobbitty Road (Lot 2009, DP 1168651) in Camden. The proposal is part of a masterplan for future urban development on Lot 2005. This HIS assesses the impacts of the proposal on the significance and landscape setting of the Denbigh estate. This will inform a proposed amendment to the Oran Park Precinct DCP that should not compromise the cultural significance of the Denbigh estate.

The report has been prepared by Sagar Chauhan, with assistance from and review by Alan Croker, both from Design 5 – Architects.

Design 5 have been providing architectural and heritage services with regard to the Denbigh property for over 17 years and are familiar with its setting and exceptionally significant rural complex. This has included guidance with ongoing repair and maintenance of significant structures. In 2006 we completed a Curtilage Study for the property and in 2008 completed a Conservation Management Plan including policies to guide and assist the management and future development of the property, while retaining and respecting its remarkable cultural heritage values. The policies and guidelines of Curtilage Study and the CMP formed the basis for Oran Park Precinct DCP Part B3: Denbigh Transition Area.

This Heritage Impact Statement is prepared in order to assist the approval authorities in their assessment of the proposal. It is based on information and policies from the 2008 CMP and the 2006 Curtilage Study, and uses these as a basis for the assessment.

## 1.2 STRUCTURE OF THE REPORT

The report is set out in the following manner:

- Background to the proposal
- Description of the place
- Brief description of the proposal
- Discussion of the impact of the proposal on the significance of the place
  - Impact against policies included in Conservation Management Plan 2008 & Denbigh Curtilage Study 2006;
  - Impact with regard to planning instruments;
    - State Environmental Planning Policy (Sydney Region Growth Centres) 2006 (SRGC SEPP); and
    - Oran Park Precinct Development Control Plan 2007 (DCP 2007)
- Summary conclusion of the impact of the proposal

## 2.1 DESCRIPTION OF THE SITE

The site of this proposal is located at the shared boundary of Lots 2005, 2008 and 2009, with the Lot 800 (part of former Lot 2006 (since developed)) immediately adjacent to the east. The Lots 2008 and 2009 collectively form the Denbigh estate, a state heritage listed rural property comprising a total of approximately 207 hectares. Lot 2005 lies to the south of the Denbigh estate and will be subject to subdivision for residential purposes as part of a separate future development application. A ridge defines the shared northern boundary of Lot 2005 with adjacent lots. Cluny Hill exists at the high point at the west end of the shallow ridge which rises to the east along the shared boundary of the lots and surrounds the eastern boundary of Lot 2009, visually containing the Denbigh estate to the north and the west.

The core curtilage of the Denbigh estate includes the original Denbigh homestead and outbuildings as well as the later family houses of Bangor and Cluny Hill. The Denbigh estate has been subject to subdivision in the past and part of the former estate is now occupied by residential development (Arcadian Hills) to the south-east of Lot 2009. Part of the subject site exists within the 'Southern

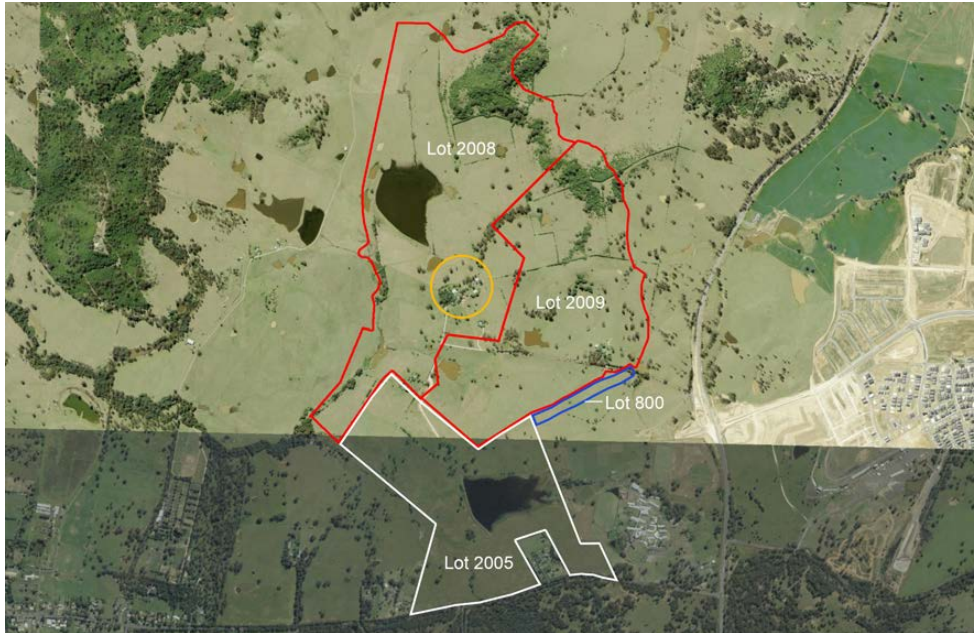


Viewscape Precinct' as identified in the Oran Park DCP 2007. The 'Southern Viewscape Precinct,' in addition to the 'Central Viewscape Precinct' and 'Northern Viewscape Precinct' is part of Denbigh Transition Area. The vision for the Transition Area is to:

*... achieve a site responsive transition between residential development and the existing heritage curtilage of the Denbigh homestead. The Transition Area will be developed in a manner which respects the cultural significance of the homestead curtilage and seeks to retain its rural context and setting.*

*Residential homes will be of a character which provides a transition between the areas of residential development to the south and the rural context of the Denbigh curtilage.*

The Denbigh estate, the project area and 'Transition Area' are marked in the figures 2.1 to 2.4 below.



**Figure 2.1:** Satellite view showing the Lots 2005, and Lots 2008 and 2009 of Denbigh estate. The Denbigh homestead and outbuildings group is outlined within orange circle (Source: SEED Portal, NSW Government)



**Figure 2.2:** Satellite view showing the site of the proposed view mound outlined in red. The Denbigh homestead and outbuildings group is outlined within the orange circle. (Source: SEED Portal, NSW Government)



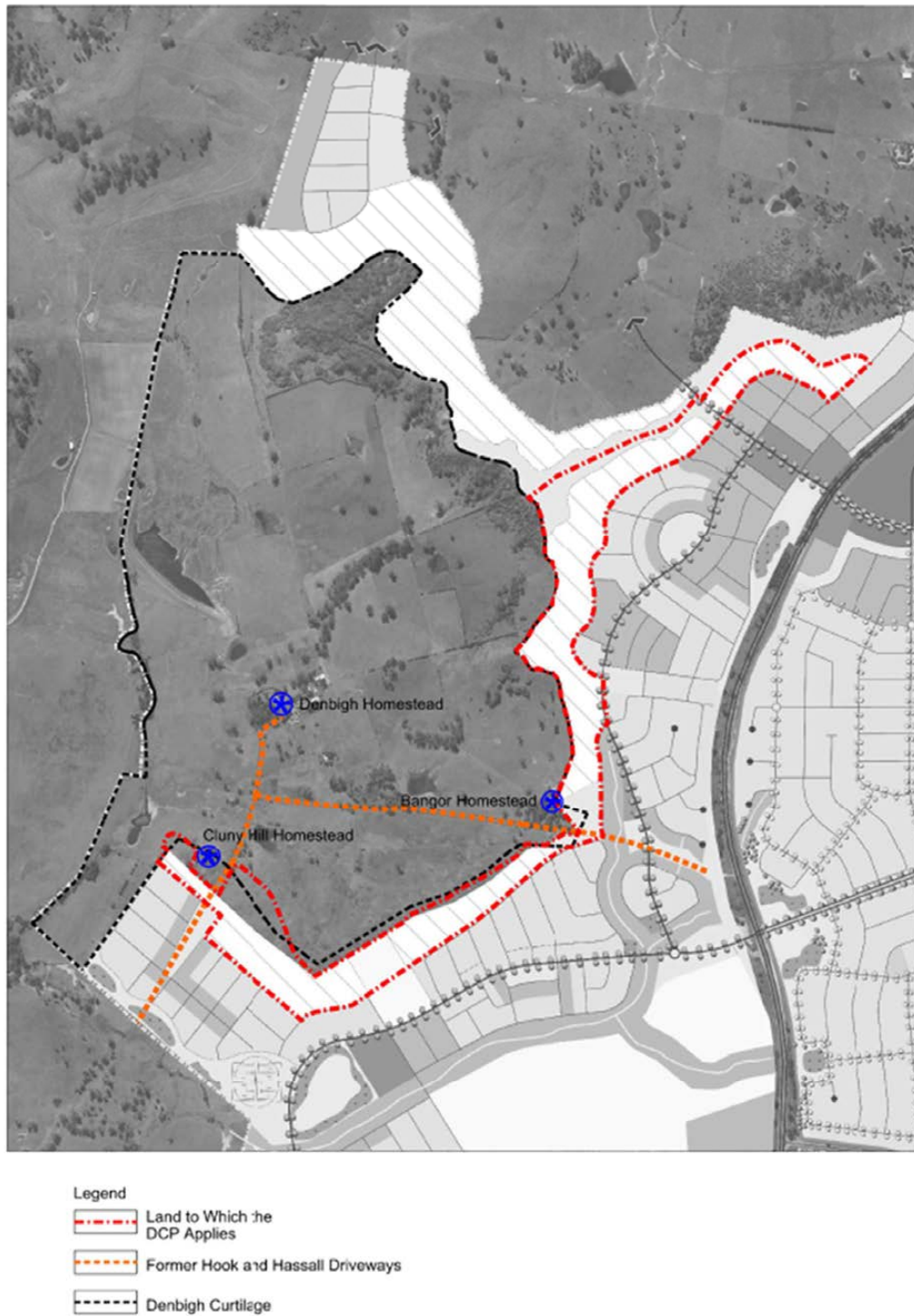
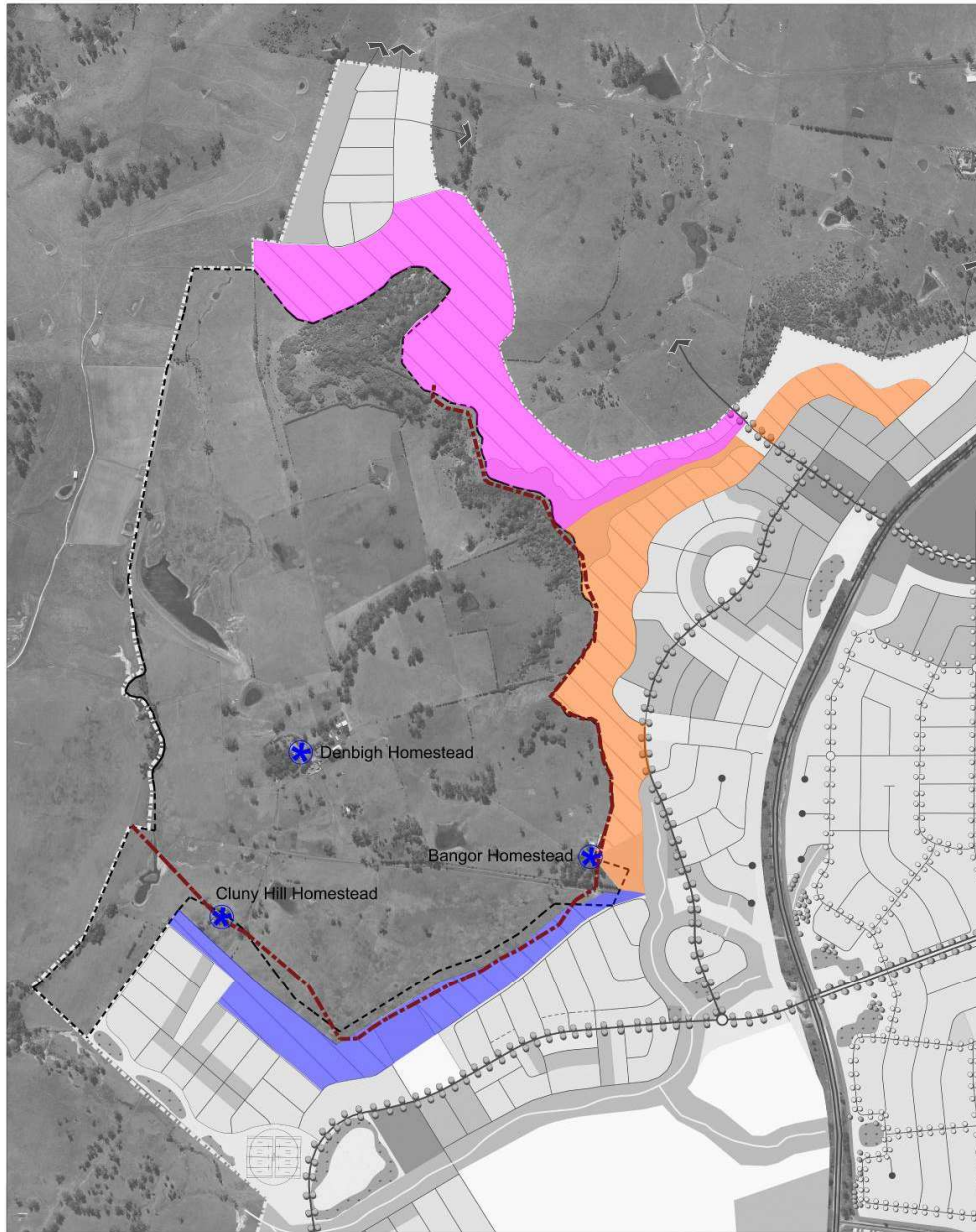


Figure 2.3: Denbigh Transition Area. (Extract from the Part B Oran Park Precinct 2007, Section 3.0: Denbigh Viewscape Precincts.)



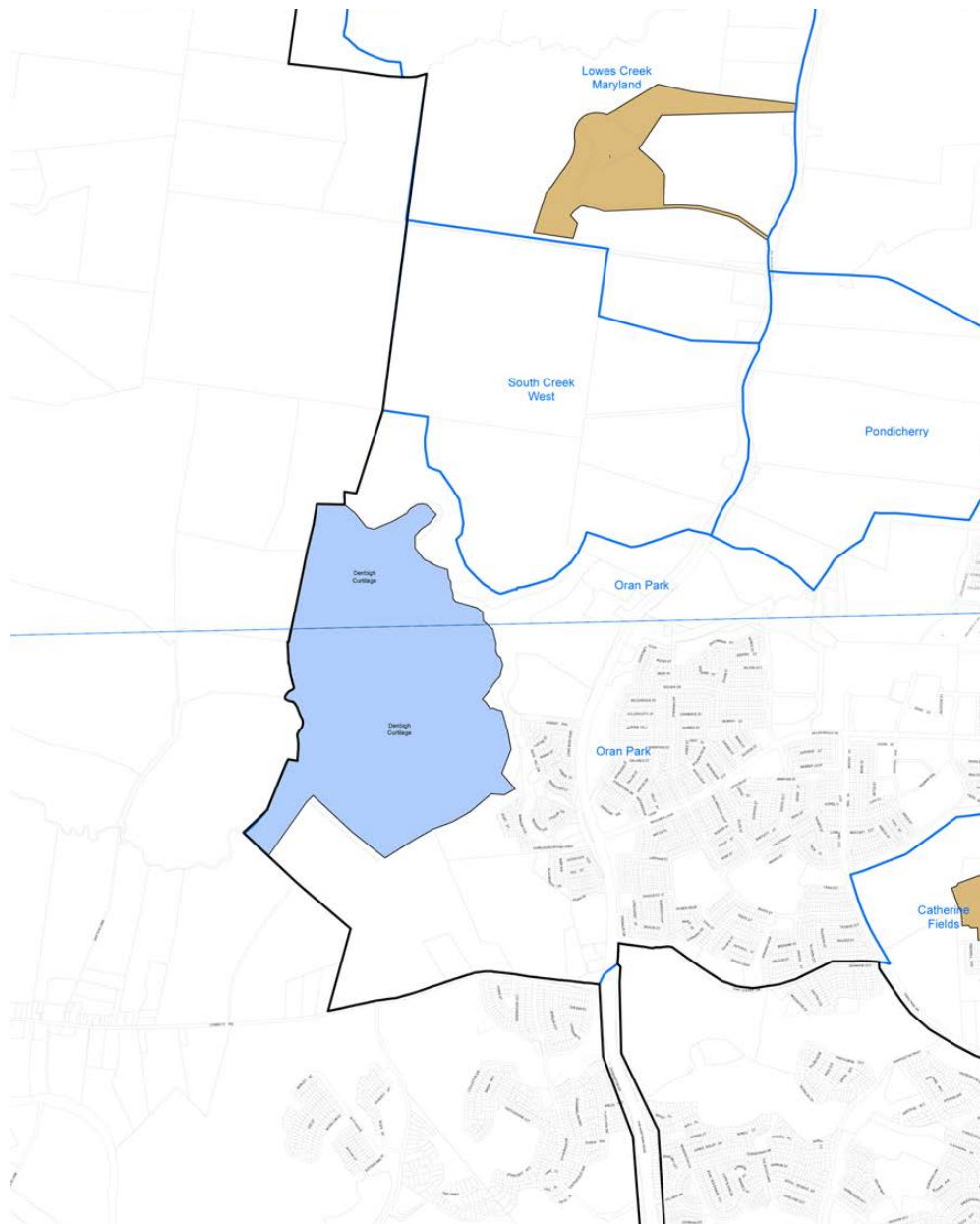
- Legend
- Northern Viewscape Precinct
  - Central Viewscape Precinct
  - Southern Viewscape Precinct
  - Denbigh Curtilage
  - Existing Ridge Line

Figure 2.4: Viewscape precincts. (Extract from the Part B Oran Park Precinct 2007, Section 3.0: Denbigh Viewscape Precincts.)

## 2.2 HERITAGE LISTINGS

The Denbigh estate is listed as a heritage item on the NSW State Heritage Register (SHR 01691) and is also a heritage item on the State Environmental Planning Policy (Sydney Region Growth Centres) 2006 (Schedule 5: Environmental Heritage of Appendix 1: Oran Park and Turner Road Precinct). It is of state significance:

- *Denbigh (including homestead, grounds and gardens, slab outbuildings, coach house, stable, dairy and sheds).*



**Figure 2.3:** Extract of the State Environmental Planning Policy (Sydney Region Growth Centres) 2006, showing location of 531 Cobbitty Road, marked in blue. Other heritage items in the area are marked in mustard. (Source: South West Growth Centre Heritage Map, NSW Planning Portal)

### 3.1 BASIS OF ASSESSMENT

This Heritage Impact Statement (HIS) assesses the proposal against the guidelines and policies in the 'Denbigh Conservation Management Plan' (2008), prepared by Design 5 – Architects for the Denbigh estate. (also see section 5.1)

Furthermore, the proposal is assessed against the planning controls outlined in Appendix 1: Oran Park and Turner Road Precinct in the State Environmental Planning Policy (Sydney Region Growth Centres) 2006, and the Oran Park Precinct Development Control Plan 2007 (DCP 2007).

### 3.2 METHODOLOGY

This Heritage Impact Statement has been prepared in accordance with the principles and processes of the *Australia ICOMOS Burra Charter 2013*. The preparation of this Heritage Impact Statement also follows the process and model recommended in the NSW Heritage Manual, specifically the NSW Heritage Office guideline *Statements of Heritage Impact* (revised 2002).

### 3.3 DOCUMENTS REVIEWED

The works considered in this report are as described in the documents prepared by Orion Consulting and Paterson Design Studio. Specifically, the drawings and reports listed below:

<i>Drawing Number</i>	<i>Title</i>	<i>Revision</i>	<i>Date</i>
<b>Orion Consulting</b>			
<i>Preliminaries</i>			
DA 000	<i>Cover Sheet &amp; Plan Index</i>	A	18 <sup>th</sup> May 2022
DA 001	<i>General layout Plan, Notes &amp; Legend</i>	A	18 <sup>th</sup> May 2022
DA 002	<i>Site Regrading Plan</i>	A	18 <sup>th</sup> May 2022
DA 003	<i>Site Regrading Sections Sheet 01 OF 02</i>	A	18 <sup>th</sup> May 2022
DA 004	<i>Site Regrading Sections Sheet 02 OF 02</i>	A	18 <sup>th</sup> May 2022
<i>Engineering</i>			
DA 400	<i>Denbigh Curtilage Line of Sight Ray Plan</i>	A	18 <sup>th</sup> May 2022
DA 401	<i>Denbigh Curtilage Line of Sight Ray Long Sections</i>	A	18 <sup>th</sup> May 2022
DA 500	<i>Maximum Building Height Heat Map</i>	A	18 <sup>th</sup> May 2022
<b>Paterson Design Studio</b>			
<i>Landscape</i>			
LA-2	<i>Landscape Masterplan</i>		11 <sup>th</sup> April 2022
LA-6	<i>Landscape Section</i>		11 <sup>th</sup> April 2022
	<i>Landscape Maintenance Guide and Manual</i>		11 <sup>th</sup> April 2022
	<i>Interpretation of Former Hook and Hassall Driveway Option 1- Plan</i>		26 <sup>th</sup> April 2022

#### 4.1 BRIEF DESCRIPTION OF THE PROPOSAL

The proposal comprises the construction of a mound on the ridgeline along the southern boundary of the Denbigh estate to screen any future development to the south of the mound. The mound is primarily located on the Lots 2008 & 2009, owned by Ian & Susan MacIntosh and Angela Head respectively. The proposed height of the mound exceeds the controls in the DCP and ranges from 0m to more than 8m above the existing topography.

The mound is essential to avoid adverse visual and amenity impacts of future developments on the rural setting and character of the Denbigh Estate and on the views from the Denbigh homestead and outbuildings group (core curtilage). A similar approach was undertaken in the past for the subdivision of Lot 2006 for the Arcadian Hills development which lies to the south-east of Lot 2009. The current proposal to erect a higher mound is in response to the constraints of the existing topography in this Southern Viewscape Precinct of the 'Denbigh Transition Area.'

In addition to the mound and in order to achieve desirable screening height for the future development on Lot 2005, the ground level of allotments to the south of the new ridgeline will be cut into the existing topography to lower their levels by 0m to more than 4.5 m.

#### 5.1 COMPLIANCE WITH DENBIGH CURTILAGE STUDY 2006 & CONSERVATION MANAGEMENT PLAN 2008

The 2006 Curtilage Study and 2008 CMP were used as a guide for the drafting of the Oran Park Precinct DCP Part B3, and their objectives embedded in this document. The policies and guidelines of the CMP and Curtilage Study that overlap with the planning controls of the DCP have not been assessed separately. Only those policies and guidelines that have not been included in the DCP are discussed separately below in section 5.2 and 5.3. The assessment against the DCP is discussed in section 6.2.

#### 5.2 *CMP Section 4* STATEMENT OF CULTURAL SIGNIFICANCE

The following Statement of Significance from the 2008 CMP summarises the significant values of the place. This Statement of Significance is a slightly expanded version of the Statement of Significance included in the 2006 Curtilage Study.

*The Denbigh estate is of exceptional cultural significance for its historical, aesthetic, social and technical values.*

*The homestead and attendant farm buildings are an exceptionally rare and intact group of structures dating from the very early nineteenth century. They demonstrate the aspirations of, and continuous occupation by only three families as well as the continuous evolution of farming and grazing practices over this period. The extant structures, pastoral landscape, associated family and public archives, all combine to make this a very rare and important place in the history and evolution of NSW. This is strengthened by the survival of significant physical and historic links with the surrounding early roads and settlements as well as significant buildings and structures built by the three families, with the changes associated with each phase of ownership still legible. It is one of several important colonial estates in the local area including Maryland, Wivenhoe, Brownlow Hill and Raby.*

*The physical evidence of Aboriginal occupation of the estate, both prior to and after European arrival together with documented evidence of this including ceremonial use, strengthens the integrity and rarity of the continuous physical record of the place. Important named historical Aboriginal figures such as Cannabaygal, a visiting chief from the mountains, are associated with the Denbigh farm, and possibly also Cogy (Cogrewoy) a leader of the 'Cowpastures' Tribe who also acted as guide through the district to Barrallier and Macquarie.*

*The establishment of the Denbigh farm by Charles Hook (1812-1826), its subsequent ownership and development by the well-known local clergyman the Reverend Thomas Hassall (1827-1868), and then by the MacIntosh family to the present time, connects the place with very important figures in the development of this area of NSW.*

*The homestead group, with its main house and two flanking rear wings, retains substantial and intact*



*evidence of the evolution of the complex from c.1818 to the present.*

*The complex retains as its focal point a substantially intact Colonial Indian-styled bungalow, one of the finest and most intact surviving example of its type in the country. The style, form and construction of this building as well as the form, configuration and integrity of the whole complex are of exceptional significance to the state of New South Wales.*

*The outbuildings group behind the homestead group demonstrate the changing technologies and range of activities from the establishment of the property by Charles Hook, then Thomas Hassall, followed by five generations of the McIntosh family (1868 - present). The physical fabric, layout and spatial relationships of the outbuildings, associated paddocks, fences and fence lines strengthen the agricultural/pastoral nature of the property and its significance. As a group, the Denbigh outbuildings are of exceptional significance to the state of New South Wales and this is strengthened by their context and setting which is an essential component of this significance.*

*The associated residences within the estate Bangor, Cluny Hill and Roberts' Cottage retain important associations with the development of the Denbigh estate by the McIntosh family. The significant visual, spatial and physical connections between these properties and the homestead grounds are retained within the Denbigh's core curtilage and the role of Bangor and Cluny Hill as entry markers or 'gatehouses' to the Denbigh estate is of high significance.*

*The fact that the landscape remains as agricultural/pastoral land, retains the sense, both physically and visually of this connection with all of these periods and occupations. This remains a critical underpinning and unifying aspect of Denbigh's significance.*

*The Denbigh farm estate retains a curtilage and setting of exceptional historic and aesthetic significance. Unlike most of its early colonial contemporaries in the Cumberland Plain, it retains this curtilage and setting in a largely uncompromised state, and thus its integrity, from the time of early European occupation.*

*The landscape and setting of the homestead and outbuildings and the views to and from these, provide a very rare and intact early colonial landscape of great beauty and integrity and of exceptional cultural significance to the state of NSW.*

*The grounds of the core of the Denbigh estate are of exceptional cultural significance as they retain many key elements of the formative 19th century estate planning period. These include extensive early plantings of rows of Eucalypts (the extensive survival of which is rare within the Cumberland Plain), an example of an 1830s ornamental garden directly relating to the development of the bungalow, various plantings from the 19th century including an early planting of the more uncommon 'horizontal' form of Roman Cypress and the original entry drive. Two very early estate roads (Northern Road and Cobbitty Road) are retained and remain in use, leading to the outbuildings group and the front of the bungalow.*

*The immediate areas around the building group retain evidence, through planted vegetation and layout, of changing taste and fashion relative to landscape design from the mid-19<sup>th</sup> century to the present.*

*The structures at Denbigh contain very fine and intact examples of early construction techniques, including early timber-framed wattle and daub, timber slab construction, joinery, masonry work and ironwork. They have the ability to demonstrate the evolution of construction from the early 19<sup>th</sup> century through to the 20<sup>th</sup> century.*

#### **Comment**

The proposal generally retains and respects the exceptional cultural significance of the site. The rural landscape with its network of low and high ridges and hills surrounding the valley is an important aspect of the exceptional setting and significance of the Denbigh estate. The proposed view mound is located within areas of exceptional to high aesthetic significance on the southern boundary of this estate. Modification of the existing low broad ridge through the addition of a continuous raised mound will have some impact on the visual integrity of the existing setting of the Denbigh estate, particularly the homestead and outbuildings group (core curtilage). However, this proposed mound aims to protect this setting from proposed adjacent development.

The homestead complex will be preserved in its landscape setting as the centrepiece of the Denbigh property. The mound on the low ridge will generally protect and preserve the rural landscape setting of the place. Impacts on the rural setting in relation to the extent of fill and cut have been addressed in section 6 below. The views to the low ridgeline along the southern boundary of the Denbigh Estate will be altered by the construction of the mound. However, the impact of this proposal will be to protect the significant rural setting and views from the core curtilage as identified in the 2006 Curtilage study.

The proposal effectively flattens out the high and low points in the existing ridge profile to form a relatively continuous and even ridge (see Plan 004 of the proposal). This may make the mound appear less convincing as a 'natural' landform and at odds with the rural character and natural topography that surrounds the Denbigh Estate.

The height of the proposed mound reaches a maximum of approximately 8.92 meters above the natural ground level (see Plan 004 of the proposal). The excavation to the south of the mound reaches more than 4.5 metres at its deepest point (see Plan 002 of the proposal). These modifications should provide the required visual screening of future developments on Lot 2005, south of the Denbigh Estate.

In the following figure, the height of the mound at the ridgeline is 8.91 metres above the existing level. The difference in elevation between the proposed ridge and new ground level to the south of the mound may exceed 8.91 metres (dependent upon the extent of cut on Lot 2005). When viewed from Lot 2005, there is a possibility that the mound may appear as a highly engineered landform.

The design parameters for the future development immediately south of the mound include single-storey dwellings (having an approx. maximum height of 6 metres), and two-storey dwellings (having an approx. maximum height of 8.5 metres) elsewhere. It is proposed the dwellings will be situated according to the 'Maximum Building Height Heat Map,' submitted as part of the proposal. It is envisioned that no development will be visible from the selected viewpoints in the core curtilage. Any retaining walls or fences will also not be visible from the core curtilage.

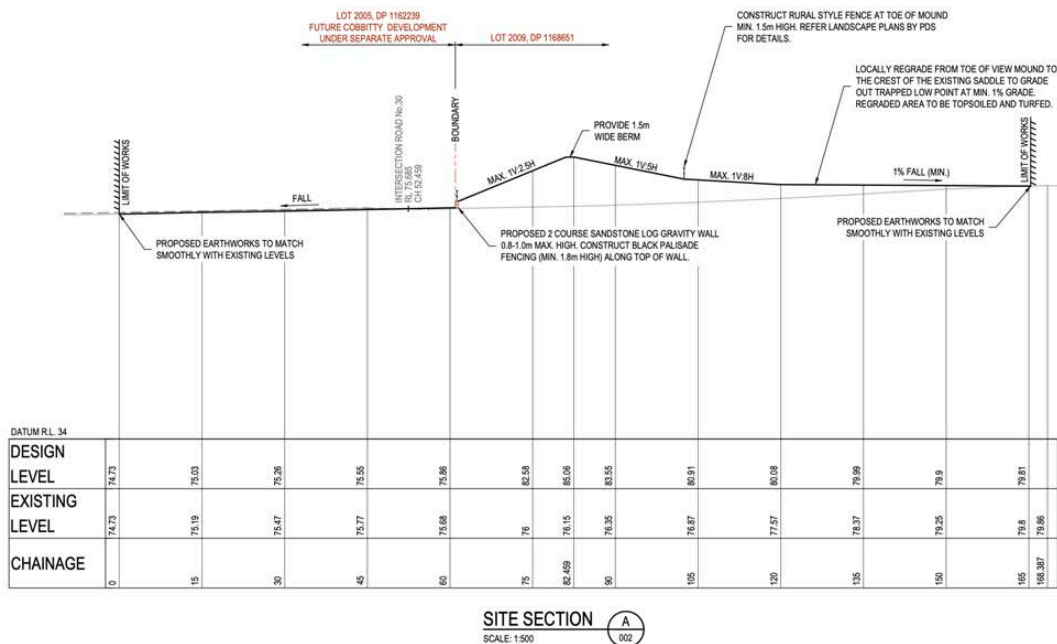


Figure 5.1: Site Section A (Plan 003, Site regrading Sections 01 of 02)

The proposed design has been considered by the owners of Lots 2008 and 2009, the Denbigh Estate and is supported subject to the recommendations in this report.

5.3 *CMP Section 5.2.6* **CLUNY HILL**

**Policy 2.6.1**

*The rural context, careful siting as entry marker (or ‘gatehouse’), and carefully articulated views and links that Cluny Hill has with its setting and Denbigh must be retained and respected. (Refer Figure 5.1). This should happen regardless of the ownership or occupancy of the respective properties.*

*Of particular importance are the subtle but powerful visual links and associations Cluny Hill has with the Denbigh homestead group. The landscape setting of Cluny Hill plays a key role in this and must be retained and managed to respect these links.*

*Should further linkages be considered, either in terms of tracks, paths or landscape elements, they should where possible, be based on historic precedents.*

**Comment**

The setting of Cluny Hill will be modified to its south and east and it will no longer be perceived as occupying the high point at the end of the ridge since the ridge will be modified with the addition of the mound to extend this high point eastwards. The setting of Cluny Hill on an elevated location acted as a marker / gatehouse on the former Hassall driveway from Cobbitty Road. This will be adversely affected on the southern approach.

**6.1 IMPACTS WITH REGARD TO STATE ENVIRONMENTAL PLANNING POLICY (SYDNEY REGION GROWTH CENTRES) 2006 (SRGC SEPP)**

<i>SRGC SEPP controls</i>	<i>Assessment</i>
<b>Part 1 Preliminary</b>	
<b>1.2 Aims of Precinct Plan</b>	
The aims of this Precinct Plan are— (a) to make development controls for land in the Oran Park and Turner Road Precincts within the South West Growth Centre that will ensure the creation of quality environments and good design outcomes, and (b) to protect and enhance the environmentally sensitive areas and natural and cultural heritage of those Precincts, and (c) to provide for multifunctional and innovative communities in those Precincts that encourage employment and economic growth, and (d) to promote housing choice and affordability in those Precincts, and (e) to provide for the sustainable development of those Precincts, and (f) to minimise the impact on existing and future communities of the full range of risks posed by natural hazards such as bushfires and flooding.	The proposal will not have a significant negative impact on the built and landscape heritage of the site. Impacts against the same have been discussed within section 5 and within this section of the report.
<b>Part 2 Permitted or prohibited development</b>	
<b>2.1 Land use zones</b>	

<p><b>2.3 Zone objectives and land use table</b>                  (1) The Land Use Table at the end of this Part specifies for each zone--                  (a) the objectives for development, and                  (b) development that may be carried out without consent, and                  (c) development that may be carried out only with consent, and                  (d) development that is prohibited.</p>	<p>The project area is zoned R1 and E4 and requires consent for the erection of the view mound.                  The mound is located within Lots 2008 &amp; 2009. These lots are zoned for Environmental Living.                  The excavation / cuts are limited to Lot 2005, zoned for General Residential.</p>
<p><b>Part 5 Miscellaneous Provisions</b>  <b>5.10 Heritage conservation</b></p>	
<p><b>(1) Objectives</b>                  The objectives of this clause are—                  (a) to conserve the environmental heritage of the Oran Park Precinct and the Turner Road Precinct, and                  (b) to conserve the heritage significance of heritage items and heritage conservation areas including associated fabric, settings and views, and                  (c) to conserve archaeological sites, and                  (d) to conserve places of Aboriginal heritage significance.</p> <p><b>(2) Requirement for consent</b>                  Development consent is required for any of the following—                  (a) demolishing or moving a heritage item or a building, work, relic or tree within a heritage conservation area,                  (b) altering a heritage item or a building, work, relic, tree or place within a heritage conservation area, including (in the case of a building) making changes to the detail, fabric, finish or appearance of its exterior,                  (c) altering a heritage item that is a building by making structural changes to its interior,                  (d) disturbing or excavating an archaeological site while knowing, or having reasonable cause to suspect, that the disturbance or excavation will or is likely to result in a relic being discovered, exposed, moved, damaged or destroyed,                  (e) disturbing or excavating a heritage conservation area that is a place of Aboriginal heritage significance,                  (f) erecting a building on land on which a heritage item is located or that is within a heritage conservation area,                  (g) subdividing land on which a heritage item is located or that is within a heritage conservation area.</p>	<p>The proposal will not have significant negative impacts on the heritage significance of the place. The impacts of the proposal have been assessed against the 2006 Curtilage Study and 2008 CMP.                  While the proposed mounds will be substantial in themselves and will raise the height of the ridgeline, their purpose to protect and preserve the exceptionally significant setting and character of the Denbigh estate is justified. Impacts in relation to the height and design of the earthworks have been discussed in detail within the sections 5, 6 and 7 of this report.</p>
<p><b>(3) When consent not required</b>                  However, consent under this clause is not required if—                  (a) the applicant has notified the consent authority of the proposed development and the consent authority has advised the applicant in writing before any work is carried out that it is satisfied that the proposed development—                  (i) is of a minor nature, or is for the maintenance of the heritage item, archaeological site, or a building, work, relic, tree or place within a heritage conservation area, and                  (ii) would not adversely affect the significance of the heritage item, archaeological site or heritage conservation area, or                  (b) the development is in a cemetery or burial ground and the proposed development—                  (i) is the creation of a new grave or monument, or excavation or disturbance of land for the purpose of conserving or repairing monuments or grave markers, and                  (ii) would not cause disturbance to human remains, relics, Aboriginal objects in the form of grave goods, or to a place of Aboriginal heritage significance, or                  (c) the development is limited to the removal of a tree or other vegetation that the Council is satisfied is a risk to human life or property, or                  (d) the development is exempt development.</p>	<p>The proposal includes erection of a view mound on an item listed in the Schedule 5: Environmental Heritage of the SRGC SEPP and therefore requires consent.</p>

<p><b>(3AA) Effect on heritage significance</b>                  The consent authority must, before granting consent under this clause, consider the effect of the proposed development on the heritage significance of the heritage item or heritage conservation area concerned. This subclause applies regardless of whether a heritage impact statement is prepared under subclause (4) or a heritage conservation management plan is submitted under subclause (5).</p>	<p>This HIS assesses the impact of the proposal against the 2006 Curtilage Study and 2008 CMP, and against the planning controls in the DCP that have been based upon the policies and guidelines of the Curtilage Study and the CMP. These impacts have been summarised in Section 7: Summary Conclusion of the impact of the proposal.</p>
<p><b>(4) Heritage impact assessment</b>                  The consent authority may, before granting consent to any development on land—                  (a) on which a heritage item is situated, or                  (b) within a heritage conservation area, or                  (c) within the vicinity of land referred to in paragraph (a) or (b),                  require a heritage impact statement to be prepared that assesses the extent to which the carrying out of the proposed development would affect the heritage significance of the heritage item or heritage conservation area concerned.</p>	<p>See above.</p>
<p><b>(5) Heritage conservation management plans</b>                  The consent authority may require, after considering the heritage significance of a heritage item and the extent of change proposed to it, the submission of a heritage conservation management plan before granting consent under this clause.</p>	<p>The ‘Denbigh Curtilage Study’ 2006 and the ‘Denbigh Conservation Management Plan,’ 2008 are two primary management documents for Denbigh estate. The 2006 Curtilage Study is submitted with this report. Design 5 are the authors of both management documents and are well acquainted with the conservation issues and policies that are relevant to the current proposal. The planning controls have been based upon the policies and guidelines of the Curtilage Study and the CMP. Assessment of impacts against these has been included within this HIS.</p>
<p><b>(6) Archaeological sites</b>                  The consent authority must, before granting consent under this clause to the carrying out of development on an archaeological site (other than land listed on the State Heritage Register or to which an interim heritage order under the <i>Heritage Act</i> applies):                  a) notify the Heritage Council of its intention to grant consent, and                  b) take into consideration any response received from the Heritage Council within 28 days after the notice is sent.</p>	<p>An ‘Aboriginal Heritage Due Diligence Assessment’ was prepared by Kelleher Nightingale Consulting in February 2022. The study concludes that no Aboriginal archaeological objects were found within the project area on the Denbigh Estate and that the proposed works to construct a mound can proceed with caution.                   If any Aboriginal objects are found during the course of the proposed works, including excavation, they must be recorded, assessed and conserved in accordance with the Heritage Act, and relevant National Parks and Wildlife legislation.</p>
<p><b>(7) Places of Aboriginal heritage significance</b>                  The consent authority must, before granting consent under this clause to the carrying out of development in a place of Aboriginal heritage significance—                  (a) consider the effect of the proposed development on the heritage significance of the place and any Aboriginal object known or reasonably likely to be located at the place, and                  (b) notify the local Aboriginal communities (in such way as it thinks appropriate) about the application and take into consideration any response received within 21 days after the notice is sent, and</p>	<p>The assessment against the relevant policies in the ‘Denbigh Curtilage Study,’ 2006 and ‘Denbigh Conservation Management Plan, 2008 has shown that the proposal would not have significant negative impacts on the significance of the site. The proposal would not have significant adverse impacts on the natural setting of the place and aims to protect the rural character of the place in the wake of future development on Lot 2005.</p>



(c) be satisfied that any necessary consent or permission under the <i>National Parks and Wildlife Act 1974</i> has been granted.	
<p><b>(9) Conservation incentives</b></p> <p>The consent authority may grant development consent to development for any purpose of a building that is a heritage item, or of the land on which such a building is erected, even though development for that purpose would otherwise not be allowed by this Precinct Plan if the consent authority is satisfied that—</p> <p>(a) the conservation of the heritage item is facilitated by the granting of consent, and</p> <p>(b) the proposed development is in accordance with a heritage conservation management plan that has been approved by the consent authority, and</p> <p>(c) the consent to the proposed development would require that all necessary conservation work identified in the heritage conservation management plan is carried out, and</p> <p>(d) the proposed development would not adversely affect the heritage significance of the heritage item, including its setting, and</p> <p>(e) the proposed development would not have any significant adverse effect on the amenity of the surrounding area.</p>	<p>The assessment against the '2006 Curtilage Study and 2008 CMP has shown that the proposal would not have significant negative impacts on the significance of the site.</p>

## 6.2 IMPACTS WITH REGARD TO ORAN PARK DEVELOPMENT CONTROL PLAN (DCP 2007)

<i>DCP controls</i>	<i>Assessment</i>
<b>Part A - Precinct Wide DCP</b>	
<b>5. Special Area Design Principles</b> <b>5.4 Denbigh Transition Area</b>	
<p><b>Objectives</b></p> <p>a. To protect and enhance the heritage curtilage of the Denbigh Homestead.</p> <p>b. To provide a visual buffer to the Denbigh Homestead and to provide a 'green' backdrop to the residential areas.</p> <p>c. To ensure development within the Transition Area is constructed in an environmentally responsive manner.</p> <p><b>Controls</b></p> <p>1. The Denbigh Transition Area is shown in the figure at Appendix B. Council shall not grant consent for any development within the Denbigh Transition Area (except for the land adjacent to Cobbitty Road), unless the development is for the purposes of remediation, environmental landscape works or other minor works that, in the opinion of Council, do not predetermine an outcome on the land covered by the Part B amendment. Council may grant consent if it is satisfied that appropriate development controls are in force in the form of a Part B DCP.</p> <p><i>Note: The exact boundary between the Transition Area and the residential area to the east is to be determined following detailed analysis of slopes and other site constraints.</i></p> <p>2. The Part B DCP must be prepared in consultation with the NSW Heritage Council.</p> <p>3. Future development within the Denbigh Transition Area is to be consistent with the following principles:</p> <ul style="list-style-type: none"> <li>– residential subdivision is to be in the form of large lots to reflect the rural character of the area,</li> <li>– the ridgeline is to be revegetated with appropriate endemic species so as to provide a dense visual buffer,</li> </ul>	<p>The proposal will generally protect the heritage curtilage of the Denbigh Homestead in response to the future developments on Lot 2005.</p> <p>The construction of a view mound for the purpose of screening new developments to the south of the mound and to provide a green backdrop to the residential areas is permitted within the Part B of the DCP. This is contingent upon the planning controls in the Part B of the DCP relating to the protection and retention of the cultural significance of the Denbigh estate and for subdivision works permitted to the south of the mound. Impacts of the proposal against the same have been discussed below.</p> <p>Subdivision of Lot 2005 and the layout of any new developments are not part of this assessment and will be subject to a separate HIS submitted with the relevant DA.</p> <p>Retention of existing trees as recommended in the DCP may not be viable owing to the location and extent of cut and fill being proposed.</p> <p>Aboriginal archaeological conservation areas do not exist within the project site.</p>

<ul style="list-style-type: none"> <li>- retention and enhancement of vegetation identified on Figure 27, where possible,</li> <li>- existing significant trees, in particular large hollow bearing Eucalypts, are to be retained,</li> <li>- riparian corridors are to be protected and revegetated,</li> <li>- ridge top areas that are subject to landslip are to be protected from development. Subject to detailed design, areas of soil creep are to be restricted from development. All areas of landslip and soil creep are to be revegetated,</li> <li>- ongoing management of any Aboriginal archaeological conservation areas,</li> <li>- bush fire hazard is to be minimised and APZs and fire trails provided where necessary, and</li> <li>- roads and cuttings are to be minimised.</li> </ul> <p>4. The visual impact of dwelling houses within the Transition Area is to be minimised through appropriate siting, landscaping, and the use of materials and colours sympathetic to a rural environment.</p> <p>5. Subdivision DAs within the Transition Area are to be accompanied by a Vegetation Management Plan. The Plan is to address weed removal, proposed revegetation and ongoing tenure and maintenance of the ridgeline vegetation buffer.</p> <p>6. A landscape buffer shall be provided on both sides of the original alignment of the entrance driveway to the Denbigh Homestead (i.e. from The Northern Road). The buffer is to be a total of 40m wide and at least 10m on any one side (measured from the edge of the existing road alignment to any new adjacent road reserve alignment). The buffer shall be appropriately landscaped to reflect the rural landscape character of the approach to the Homestead. Uses or activities within this buffer, and any development immediately adjacent to this buffer, are to respond to the heritage values of the entrance driveway alignment.</p> <p>A landscape corridor (min 20m) shall be provided along the alignment of the Former Hassall Road (i.e. entrance from Cobbitty Road) to ensure that this historic connection to the Denbigh Homestead is not compromised. Alternative means of satisfying this principle may be considered by Council.</p>	<p>The assessment of the design of the dwellings within the Transition area will be subject to a separate HIS in the future.</p> <p>A Maintenance Plan is being submitted with this DA and addresses the maintenance of the revegetated ridge as outlined in the Landscape Masterplan.</p> <p>The mound will obscure the part of the former Hassall driveway that exists within the project site. Design for a feature road pavement with 4m wide verges on either side has been submitted with this proposal. This plan will have a positive impact on the interpretation of the driveway. The final design and alignment of this feature corridor will be part of a future development and its impacts on the cultural significance of the former Hassall driveway should be assessed at that stage.</p>
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**6. Environmental Management**  
**6.4 Aboriginal and European Heritage**

<p><b>Objectives</b></p> <ol style="list-style-type: none"> <li>1. To protect and manage areas and elements of identified Aboriginal and European archaeological heritage of the precinct.</li> <li>2. To incorporate elements of Aboriginal and European heritage within the redevelopment of the precinct.</li> </ol> <p><b>Controls</b></p> <ol style="list-style-type: none"> <li>1. Aboriginal Archaeological Conservation Areas are identified <b>Figure 24</b>. Development shall not proceed within these areas without appropriate investigation and consultation with the relevant local Aboriginal groups and until a Plan of Management has been prepared that addresses the ongoing management of any archaeological deposits within the Conservation Areas.</li> <li>2. Interpretive signage, that provides information on the history and heritage significance of the sites, is to be provided within the public domain areas.</li> <li>3. Items of European heritage significance are shown at <b>Figure 25</b>. Prior to any development that affects these items, an assessment of heritage significance is to be undertaken which addresses the significance assessment criteria contained in the <i>NSW Heritage Manual</i>. An applicant is to demonstrate to Council how any proposed development responds to identified archaeological constraints. If any relics are to be retained <i>in situ</i>, an applicant is</li> </ol>	<p>The proposal would not have negative impacts on the European heritage of the site. Impacts against the setting of these items have been discussed within section 5 and 6.1 of this report.</p> <p>Aboriginal Archaeological Conservation Areas are located outside the Denbigh estate. The impacts on Aboriginal heritage have been discussed in Section 6.1 of this report.</p>
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<p>to outline all management measures to ensure ongoing protection of the relics.  <i>Note: A Part B DCP will be required prior to development in the Denbigh Transition Area. See Section 5.4 and Appendix B of this DCP for further details.</i></p> <p>4. Development within the curtilage of the Oran Park House as shown on <b>Figure 25</b> shall be designed having regard to the following:</p> <ul style="list-style-type: none"> <li>- limiting the visibility of the development from the Oran Park House, or</li> <li>- where development will be visible from the Oran Park House, public views are provided to the House and building design and form has regard to the setting and significance of the House and its surrounds.</li> </ul>	
<p><b>Part B: Site Specific DCPS</b>  <b>3 - Denbigh Transition Area</b></p>	
<p><b>1.2 The Purpose of this Part</b>                  The purpose of this part is to outline the vision for the Denbigh Transition Area and facilitate development sensitive to the curtilage of the Denbigh property as shown in Figure 1.</p> <p><b>1.3 Relationship to Oran Park Part A DCP 2007</b>                  Development in the Denbigh Transition Area should be consistent with the following:</p> <ul style="list-style-type: none"> <li>• - the provisions of this Part B DCP, and</li> <li>• - the relevant sections and clauses of the Oran Park Part A DCP 2007, including, but not limited to, Clauses 5.4 and 6.4 and Section 7.0. Where an inconsistency exists, provisions within a Part B DCP prevail over Part A.</li> </ul>	<p>The Denbigh Transition Area map has been included within Section 1 of this report. The project site is part of the Denbigh Transition Area and the design of the mound should comply with the relevant controls mentioned in the DCP. Compliance issues are discussed in detail within this section.</p>
<p><b>2.1 Vision for the Transition Area</b>                  The vision for development within the Denbigh Transition Area is to achieve a site responsive transition between residential development and the existing heritage curtilage of the Denbigh homestead. The Transition Area will be developed in a manner which respects the cultural significance of the homestead curtilage and seeks to retain its rural context and setting.                  Residential homes will be of a character which provides a transition between the areas of residential development to the south and the rural context of the Denbigh curtilage.</p> <p><b>2.2 Development Objectives</b>                  The objectives of this part are to:</p> <ol style="list-style-type: none"> <li>1. To respect the heritage curtilage of Denbigh.</li> <li>2. To obscure the visual impact of development within the Denbigh Transition Area when viewed from the Denbigh homestead and associated rural outbuildings.</li> <li>3. To retain and respect the rural context and setting of the Denbigh homestead.</li> </ol>	<p>The view mound generally complies with the objectives of the Control 2.1 and 2.2. The mound will obscure potential visual impacts of the future development on the heritage curtilage of Denbigh homestead. It is envisioned that any residential development within the project site will be bound to height controls based upon the heatmap in DA Plan No. 500.</p> <p>The desired character of the residential homes within the project site / transition area and how these achieve a balance with the rural context of the Denbigh curtilage and the future residential developments to the south will have to be assessed within the relevant future DA.</p>
<p><b>3.0 Denbigh Viewscape Precincts</b>                  The existing Denbigh curtilage is separated from the proposed residential development within the Transition Areas of Oran Park Precinct by a natural ridgeline which extends along the northern, eastern and southern boundaries of the heritage curtilage area, generally creating an amphitheatre setting.                  The height and boundary relationship of this ridgeline changes along its length, resulting in a number of different visual interface outcomes on the Denbigh homestead and associated rural outbuildings from future development within the Transition Area.                  In the preparation of this Part B DCP, detailed cross sectional diagrams were prepared along the length of the ridgeline surrounding the Denbigh homestead to understand the relationship with future development in different parts of the Transition Area.</p>	<p>The project site is part of the Southern Viewscape Precinct. Landforming strategies of fill and cut to modify the ridgeline are permissible within the DCP to achieve desired screening of future development.</p> <p>The Viewscape Precinct diagram has been included within Section 1 of this report.</p>

The preparation of these cross sections identified three viewscape precincts along the length of the ridgeline being the northern, central and southern viewsapes. These are discussed in detail below and shown in Figure 2.

**3.3 Southern Viewscape Precinct**

The Southern Viewscape Precinct is situated along the southern boundary of the Denbigh curtilage. In this area, the existing ridgeline encompasses more gently sloping land than the Northern and Central Viewscape Precincts, and the ridgeline falls within the Transition Area and the Denbigh curtilage.

The ridgeline location and height within this area do not provide complete screening of residential development within the Transition Area.

To obscure the visual impact of residential development, whilst facilitating suitable development, the topography of the ridgeline may require modification. The provision of an earth mound within the Denbigh curtilage and the Transition area, in conjunction with some site re-grading in the Transition Area and adjacent Residential Area, will provide adequate visual screening along this portion of the ridge line.

Further detail relating to the height and location of an earth mound along the ridgeline are provided in the following sections of this Part B DCP. The provision of this earthmound to screen housing and better define the ridgeline is also referred to as land forming in this document and is considered to be environmental landscape works under Section 5.4 of the Part A DCP.

**4.0 Subdivision Works**

**4.1 Southern Ridgeline Treatment**

**Objectives**

- a. To allow modification of the landform, either prior to or in conjunction with the subdivision of the land, within the Denbigh curtilage and the Southern Viewscape Precinct to completely obscure the visual impact of development when viewed from the Denbigh homestead.
- b. The modifications to the landform are to respond to and strengthen the existing topography and screen views of residential dwellings from the Denbigh homestead and associated rural buildings.
- c. To provide suitable ridgeline landscaping to enhance the ridgeline.

**Controls**

- 1. Residential subdivision is to be in the form of large lots to reflect the rural character of the area.
- 2. A Development Application incorporating a land forming strategy which provides a landscaped earth mound along the ridgeline is to be prepared either prior to, or in conjunction with, the first Development Application for school buildings or for subdivision to create residential allotments within the Transition Area adjoining the Southern Viewscape Precinct area (Refer to Figure 3).  
The strategy must include view lines and detailed cross sections from the Denbigh homestead and associated rural outbuildings demonstrating that houses in the Transition Area will not be visible above the top of the mound.
- 3. Land forming within the Southern Viewscape Precinct may provide for a landscaped earth mound, with a maximum height of 4.5m. A total screening height of building pads of 6m is to be achieved through a combination of earth mounding and cut / retaining walls on the residential side of the ridge line (Refer Figure 4a and Figure 4b).
- 4. Figure 3 identifies the indicative location of earth mounding along the ridgeline.  
The maximum slope of the northern batter of the earth mound is

The purpose of the view mound generally complies with the objectives.

The height of the proposed mound reaches a maximum of approximately 8.92 meters above the natural ground level (see Plan 004 of the proposal). The excavation to the south of the mound reaches more than 4.5 metres at its deepest point (see Plan 002 of the proposal). Although these exceed the heights in the DCP, these modifications should provide the required visual screening of future developments on Lot 2005, south of the Denbigh Estate.

The design of the mound generally includes the tapered transition at its base as stated in the DCP and shown in section in Figures 4a, 4b, 5a and 5b in the DCP. A gradual slope of 1:6 to 1:5 is proposed for the ridgeline, and the slope at the foot of the batter ranges from 1:5 to 1:8. The mound is envisioned to “match smoothly with the existing levels.”

Based upon an analysis of the cross sections in the proposal, a minimum screening height of 6m appears to be achievable.

The height restrictions for the future residential development on Lot 2005 are identified in Plan No. 500.

The mound will conceal the alignment of the Hassall driveway within the project site. However, its presence should be interpreted in the design and configuration of the plantings on the mound with the original driveway alignment flanked by large red gums.

- to be 1:8 at the foot of the batter and 1:5 at the ridgeline.  
The earth mound is to be formed generally in accordance with the cross sections shown in Figure 4a and Figure 4b.
5. Any development consent for the landscaped earth mound along the ridgeline, referred to in Controls (2) and (3), should include:
    - a. a detailed as-built survey to be undertaken upon completion of the earth mound to confirm that the combination of earth mounding and cut / retaining walls on the residential side of the ridgeline achieves a total minimum screening height of 6.0m,
    - b. the determination, using cross sections of view lines projected from the Denbigh homestead over the top of the completed earth mound, of lots requiring the imposition of a height control to ensure that no part of the building on the lot will be higher than the relevant projected view line,
    - c. the calculation, using the projected view lines, of the maximum height of a building on each and every lot requiring a height control, expressed as a Relative Level (RL) based on Australian Height Datum (AHD), and
    - d. the creation of a 'restriction as to user' in a S.88B instrument on each and every lot which is subject to a height control, specifying as a RL the calculated maximum height of a building on the lot.
  6. Any land forming or mounding is not to obstruct the Hook and Hassall driveway alignments.
  7. Any Development Application which incorporates the ridgeline earth mound, whether or not including residential allotments in the Transition Area, is to include the following, prepared by suitably qualified and experienced consultants:
    - a. a Concept Landscape Plan for the ridgeline mound which demonstrates the intended ridgeline landscaping treatment, utilising a random natural planting of the ridgeline vegetation buffer (refer to Figure 4a, Figure 4b, Figure 5a and Figure 5b), and
    - b. a Maintenance Manual which demonstrates the manner in which the Denbigh side of the mound is managed for a two (2) year establishment period, to ensure a consistent visual buffer and rural outlook is achieved when viewed from the Denbigh homestead and associated rural outbuildings.
  8. The Concept Landscape Plan in (6)(a) above must propose the revegetation of the ridgeline mound with appropriate species to achieve a natural visual buffer. Details of proposed species to be used must be included in landscaping plans.  
Landscaping of the mound must utilise endemic species and be of an appropriate density and mix of grasses, groundcovers, shrubs and trees to present as a wooded ridgeline screening views from Denbigh and associated rural outbuildings to new houses beyond.  
Planting must be undertaken as part of the earth mound works and completed prior to the occupation erection of any dwellings.
  9. The Maintenance Manual in (6)(b) above should include details on stock control, weed removal, replacement of sick or dead plants, and fence repair, as well as appropriate procedures for certification at completion and handover to the Denbigh owners.
  10. Landscaping works are to incorporate a timber post and rail open rural style fence with stock / dog- proof wire netting, minimum height 1.35m and maximum 1.5m, along the property boundary or top of the ridgeline earth mound compatible with existing rural fencing on the Denbigh curtilage. No other fence style is permitted, including solid timber, metal or masonry fencing.  
Timber fencing is to be maintained in a natural timber colour and not painted white or similar colour.

No areas of significant vegetation exist within the project site (which largely excludes the Lot 2005). However, it is recommended that retention of existing mature trees within the project site should be preferred over their removal.

The Landscape Masterplan being submitted as part of the proposal includes revegetation of the ridgeline mound with a combination of grassed areas for use as pasture at the foot of the mound and areas with native shrubs, trees, grasses and groundcovers. This composition of green elements will potentially ameliorate any negative visual impacts that the height of the mound will have on the natural setting of the Denbigh estate. Low native grasses, native evergreen shrubs and groundcovers are proposed to the south of the mound's ridgeline. The overall composition of vegetation will potentially allow better screening of light and sound from the future residential development on Lot 2005. This will be dependent upon the density of screening achieved over the years in accordance with the Final Landscape Masterplan and the Maintenance Manual.

The Maintenance Program lists maintenance tasks and their aims for a two-year establishment period.

According to the Landscape Masterplan, a livestock fence / barrier is proposed at the crest of the mound's ridgeline. The fence and fence lines strengthen the agricultural / pastoral nature of the Denbigh estate. The height and design of the fence depicted in the section on drawing LA-06 should be in accordance with the Control 10 and should respect the cultural significance of the Denbigh estate.

Both the north and south faces of the mound exist wholly within Lots 2008 & 2009, part of the Denbigh estate. This places the control of the mound with the estate owners.



<ol style="list-style-type: none"> <li>11. Where possible, areas of significant vegetation along the Denbigh curtilage ridgeline as shown in Section 6.6 Figure 24 of the Oran Park DCP must be retained and enhanced.</li> <li>12. Despite Control 1, land forming may not be required if the development application for subdivision demonstrates that appropriate land forming exists on adjoining land to adequately meet the objectives of this clause. Appropriate cross sections are to be included with the development application to support any argument that land forming is not required on the subject site.</li> <li>13. No sheds, gazebos or other outbuildings or structures are permitted to be constructed on the Denbigh side of the mound.</li> </ol>	
<p><b>4.2 Road Design</b>  <b>Objectives</b></p> <ol style="list-style-type: none"> <li>a. To obscure the visual impact of road design and users on views from the Denbigh homestead and associated rural outbuildings during the day and night.</li> <li>b. To allow for the construction of rural style roadways within the Transition Area.</li> </ol> <p><b>Controls</b></p> <ol style="list-style-type: none"> <li>1. Roadways are to be designed and constructed in a manner which obscures the visual impact of the road and vehicles on views from the Denbigh homestead and associated rural outbuildings.</li> <li>2. Roadways adjacent to the curtilage boundary are to be constructed a minimum of 1.5m below the maximum RL of the ridgeline relevant to the location of the road (either natural or land forming level, whichever is greater), to reduce the impact of headlights from vehicles when viewed from the Denbigh homestead and associated rural outbuildings.</li> <li>3. The ridgeline interface road as shown in Figure 6 is to be designed in accordance with Figure 7.</li> <li>4. Where appropriate, roadways are to be designed to respond to steep topography with road gradings of up to 10% being acceptable.</li> <li>5. Street lighting is to incorporate hoods or other appropriate design treatment to minimise impacts of ambient light haze as much as possible on views from the Denbigh Homestead and associated rural outbuildings (subject to achieving relevant Australian Standards and confirmation from service authorities).</li> </ol>	<p>Any roadways adjacent to the mound are more than 1.5m below the maximum RL of the ridgeline of the mound.</p> <p>It is unlikely that any headlights will be visible from the Denbigh core curtilage since minimum screening heights of 6 metres have been achieved throughout the length of the mound. However, this will be dependent upon proposed subdivision and the extent of regrading on Lot 2005 in future DAs.</p> <p>Controls 3, 4 and 5 should be addressed at the relevant design stages for future developments on Lot 2005.</p>
<p><b>5.0 Residential Development</b>  <b>5.1 Building Height Controls</b>  <b>Objectives</b></p> <ol style="list-style-type: none"> <li>a. To obscure the visual impact of dwellings within the Transition Area when viewed from the Denbigh homestead and associated rural outbuildings.</li> <li>b. To allow housing which responds to the setting and context of the transition land through minimising building heights.</li> </ol> <p><b>Controls</b></p> <ol style="list-style-type: none"> <li>1. Dwellings within the Transition Area as shown in Figure 3, must be designed to ensure that the roof line of the dwelling does not protrude above the height of the adjoining ridgeline / earth mound as demonstrated in Figure 5a and Figure 5b.</li> <li>2. Dwellings directly backing on to the ridge line in the Southern Viewscape Precinct must be constructed to maintain the appearance of a single storey dwelling when viewed from the rear of that property as shown in Figure 4a. Basement garages will be permitted where it can be demonstrated that the dwelling will achieve a single storey design at the rear building setback.</li> </ol>	<p>Future developments within the Transition Area and the rest of Lot 2005 will be subject to height restrictions as presented in the Plan No. 500. According to this map predominantly single storey dwellings will be allowed along the road adjoining the southern face of the mound. The design guidelines outlined in Controls 1 &amp; 2 should continue to be followed as part of any future developments on Lot 2005.</p>

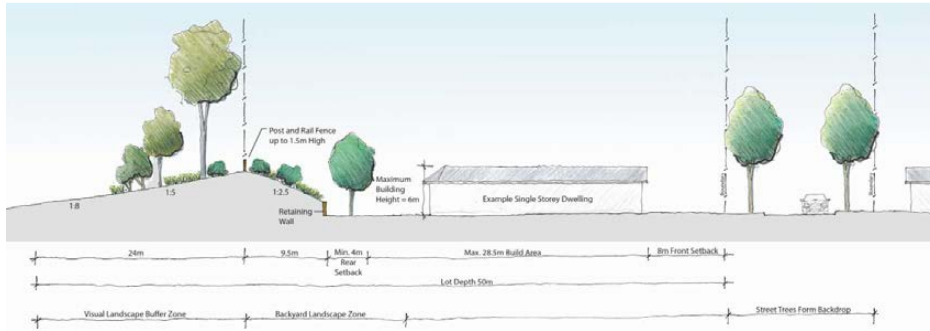


Figure 4a: Indicative Earth Mound Option – Large Lots Backing on to Landscaped Screen Mound

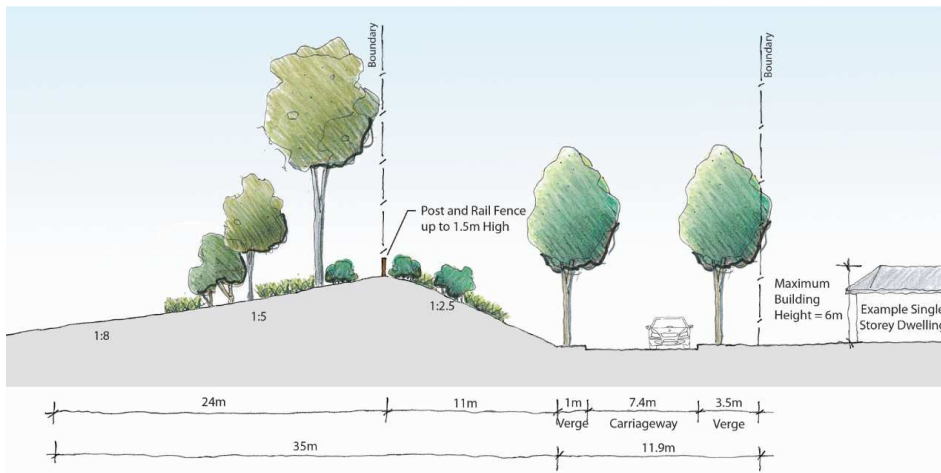


Figure 4b: Indicative Earth Mound Option – Roadway Adjoining Landscaped Screen Mound



Figure 5a: Indicative Earth Mound Elevation (Transparent)



Figure 5b: Indicative Earth Mound Elevation with Landscaping

Figure 6.1: Extract from Oran Park Precinct DCP Part B showing view mound and landscaping options.

**5.4 Residential Cut and Fill**

**Objectives**

- a. To allow for appropriate and reasonable levels of cut and fill associated with the construction of residential development.
- b. Encourage dwellings to be sensitively located to ensure minimisation of site works during construction.

**Controls**

- 1. The maximum amount of cut and fill on a residential allotment adjoining the Denbigh curtilage ridgeline is generally limited to 2m (excluding basement garages). A variation to the retaining wall heights can be considered with supporting justification.
- 2. Any cut or fill must be designed and undertaken in a manner which does not impact on the structural integrity of the earthmound.
- 3. All retaining walls proposed are to be identified in the development application.
- 4. All retaining walls and footings are to be wholly contained within the allotment.
- 5. Retaining walls are to be designed and constructed to allow installation of boundary fencing without impact on the structural integrity of the retaining wall and its footings.

The levels of cut on the allotments (as suggested by the proposal as shown in Plan 002) adjoining the ridge ranges from 0m to more than 4.5m. The extent of the cut differs from what is permissible in the DCP. However, such a deviation allows greater flexibility in achieving the development objectives for Lot 2005.

**6.0 Former Hook and Hassall Driveways**

This clause is to be read in conjunction with Clause 6.4 of the Oran Park DCP 2007.

**Objectives**

- a. To provide for appropriate conservation and interpretation of the Former Hook and Hassall Driveways.
- b. To minimise the visual impact of development on the alignment of the Former Hook and Hassall Driveways.

**Controls**

- 1. Any development application for subdivision which includes the Former Hook and Hassall Driveways must be accompanied by:
  - a. An assessment of heritage significance with corresponding management measures (such as a Heritage Assessment / Heritage Impact Statement prepared by a suitably qualified and experienced heritage consultant / heritage landscape consultant) in accordance with Clause 6.4 of the Oran Park DCP 2007,
  - b. A Landscape and Visual Analysis identifying the key landscape and visual qualities of the Former Hook and Hassall Driveways alignment and any measures proposed to protect and enhance the qualities of the alignment through appropriate landscape design, species selection, development setbacks or other measures, and
  - c. A detailed Landscape Plan, prepared by a suitably qualified and experienced heritage consultant / heritage landscape consultant, for the Former Hook and Hassall Driveway corridor indicating proposed species, planting densities and maturity of stock.
- 2. Residential development adjoining the alignment of the Former Hook and Hassall Driveway must be appropriately setback in accordance with the recommendations of the reports referred to in Control 1 above.

The Former Hook and Hassall Driveway must be landscaped with appropriate species to preserve and enhance its heritage qualities, in accordance with the Conservation Management Plan for Denbigh and the Heritage Curtilage Study by Design 5 Architects, and the assessment of heritage significance and landscape and visual analysis required under this Clause.

The proposed mound will conceal the former Hassall driveway immediately east and south-east of Cluny Hill, but not to the north of the project area where the original Hassall drive descends towards the Denbigh homestead group. However, its presence can be interpreted in the design and configuration of the planting on the mound.

The landscape interpretation of the Hassall Driveway as illustrated in the ‘Cobbitty Woodstock – Interpretation of former Hook and Hassall Driveway Option 1 - Plan’ (prepared by Paterson Design Studio) will interpret this historic connection to the Denbigh estate.

The interpretation plan suggests appropriate species to be planted within the wide verges. The desired boulevard character for the corridor will interpret the existing rural character of Lot 2005 and is supported.

It is important that this interpretation of the Hassall driveway follows its original alignment. This alignment must be included as part of future development proposals for Lot 2005. The assessment of the final design of the proposed Hassall driveway corridor as part of future developments on Lot 2005 should be assessed at the relevant stage.

## 7.1 SUMMARY CONCLUSION OF THE IMPACT OF THE PROPOSAL

The proposed view mound is generally respectful of the cultural significance of the Denbigh estate and the setting of its core curtilage that includes the Denbigh homestead and outbuildings group. The proposed earthworks are substantial in themselves, but with appropriate design and landscape treatment these have the potential to blend with the existing topography, and be an acceptable addition to the low ridge that forms the southern enclosure of the amphitheatre setting of the Denbigh core curtilage.

The proposed earthworks aim to balance the objectives of the DCP, CMP and the Curtilage Study for the 'Denbigh Transition Area' in anticipation of future development on Lot 2005. To achieve greater flexibility for future developments on Lot 2005, deviations from the planning controls of the DCP have been proposed. These deviations include non-compliances with the extent of cut and fill that the site could be subjected to. However, the mound design includes the design features as required in the DCP. These include:

- A gradual integration of the batter with the adjoining rural pastures at the foot of the mound. A gradual slope of 1:6 to 1:5 is proposed for the ridgeline, and the slope at the foot of the batter ranges from 1:5 to 1:8.
- A landscaped mound with a combination of scale and type of native species planted to ameliorate potentially negative visual impacts of the height of the mound.

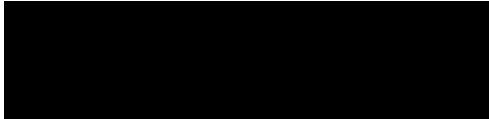
The extent of cut and fill proposed appears to achieve a minimum screening height of 6m for the future development. This eliminates future possibility of roof lines, streetlights or car headlights being visible from the Denbigh core curtilage. Height controls as per this proposal allow for predominantly single-storey dwellings within the transition area. Two-storey dwellings will be achievable for the rest of the Lot 2005. This will also be dependent upon the subdivision proposed and the extent of regrading proposed on Lot 2005 as part of any future DAs.

Design 5 recommends the approval of the proposal based upon the following recommendations:

1. In any future DAs, the mound design should be refined such that the mound reinterprets the existing topographic variations and high points. Such an approach will help achieve a more naturalistic ridgeline that retains and respects the significant topographic markers in the setting of Denbigh.
2. The mound should appear as natural as possible and not as a highly engineered landform when viewed from any of the adjacent areas, including Lot 2005. This will be dependent upon the extent of regrading / cut on Lot 2005. This should be addressed as part of any future DAs.
3. The mound will conceal the alignment of the Hassall driveway within the project site. However, its presence should be interpreted in the design and configuration of the plantings on the mound with the original driveway alignment flanked by large red gums.
4. It is noted that excavation shown within the project site may not permit the retention of existing trees. However, wherever possible the retention of existing mature trees should be preferred over their removal as recommended in the DCP.
5. This HIS assesses the impacts of the current design of the view mound and the extent of cut and fill proposed within the project site. The heatmap (Plan 500 of the proposal) is based upon these factors and shows the potential extent of single and two-storey dwellings on Lot 2005. If the height restrictions differ in any future DAs as part of any subdivision proposed on Lot 2005, this should not adversely impact on the cultural significance of the Denbigh Estate.
6. The amendments to the DCP considered in this report are limited to the Southern Viewscape Precinct as identified in the DCP.

In summary the proposal generally supports the vision of the Oran Park Precinct DCP 2007, the SRGC SEPP 2006 and is generally respectful of the policies and guidelines of the 2006 Curtilage

Study and 2008 CMP. However, in order to balance the constraints of the existing topography and the objectives for the future development, the design of the mound does not comply with the planning controls of the DCP. The planning controls within the DCP regarding the mound design and permissible extents of cut and fill were specifically designed to preserve the rural landscape setting of the Denbigh Estate, and the deviations in the current proposal generally align with this objective. We support the proposed DCP amendment based upon the recommendations mentioned above as this should support the original objectives of the DCP and protect the significance and setting of the Denbigh Estate.



Alan Croker  
Design 5 – Architects



# Placeholder for Attachment 11

Post Public Exhibition - Cobbitty Road DCP Amendment

531 Cobbitty Road Masterplan Integrated Water  
Management Plan REV B APRIL 2023 - under separate  
cover







**LEGEND GENERAL**

- STAGE 1 SCOPE BOUNDARY
- OVERALL SITE BOUNDARY
- LEVELS (PROPOSED)
- TOP OF WALLS (PROPOSED)
- PRIMARY VEHICULAR ENTRY/EXIT
- SITE NETWORK CONNECTIONS
- PEDESTRIAN ENTRY

**HARDWORKS**

- EXISTING PATH
- NEW PATH
- FUTURE PATH (NOT PART OF THIS SCOPE)
- TIMBER PEDESTRIAN BRIDGE
- GRAVEL PATHWAY
- WETPOUR SOFTFALL SURFACE (COLOUR TBA)
- DRY CREEK BED WSUD SWALE
- OVERLAND FLOW
- BITUMEN SURFACE TO CARPARK
- CYCLE TRAIL - NATURAL GROUND CONTOURED + COMPACTED SURFACE
- FEATURE COLOURED CONCRETE PAVING
- MULCH SOFTFALL
- RETAINING WALL

**SOFTWORKS**

- EXISTING TREES
- PROPOSED TREES
- PROPOSED CULTURALLY SIGNIFICANT FEATURE TREES
- GREY BOX - FOREST RED GUM GRASSY WOODLAND
- DRY CREEK BED PLANTING
- EPHEMERAL PLANTING TO DAMS
- PLANTING TO EXISTING DRAINAGE BASIN
- TURF/ LAWN
- MASS PLANTING STRATEGY 01 (NO MAINTENANCE)
- MASS PLANTING STRATEGY 02 (LOW MAINTENANCE)
- MASS PLANTING STRATEGY 03 (REGULAR MAINTENANCE)
- GRASS PATH
- CLIMBING BOULDERS

**FURNITURE**

- FIXED SHADE STRUCTURE
- FABRIC SHADE SAIL
- BENCH SEATING
- TABLE AND BENCH
- ENTRY SIGNAGE
- INTERPRETIVE SIGNAGE
- DRINKING FOUNTAIN AND BIKE RACK
- PUBLIC ARTWORK OPPORTUNITY
- BOLLARDS
- 2.4m HIGH CHAINLINK FENCE TO MULTI-USE COURTS

**LEARN TO RIDE ELEMENTS**

- SEE-THROUGH NET TUNNEL
- PEDESTRIAN CROSSING STOP SIGN
- TRAFFIC LIGHTS
- ORIENTATION SIGNAGE
- BUMPS/DPSI/ MINI HILLS

**PLAY EQUIPMENT**

- CLIMBING TOWER
- SWINGSSET
- TIMBER BALANCE PLAY

**SURVEY BENCHMARK**  
(E 295 899.24 N 6234 337.01)  
(GRID D3)

FEATURE AREA - MICRO FOREST WITH CULTURALLY SIGNIFICANT TREES + PALM SPECIES

DASHED LINE DEPICTS POTENTIAL FUTURE EXPANSION TO 80 CAR SPACES TOTAL

FEATURE AREA - MICRO FOREST WITH CULTURALLY SIGNIFICANT TREES + PALM SPECIES

DASHED LINE DEPICTS POTENTIAL FUTURE EXPANSION TO 80 CAR SPACES TOTAL

TEMPORARY TURF/ OVERFLOW PARKING WITH BOLLARDS TO PERIMETER

<table border="1"> <thead> <tr> <th>REV</th> <th>DESCRIPTION</th> <th>AUTH</th> <th>CHK</th> <th>DATE</th> </tr> </thead> <tbody> <tr> <td>G</td> <td>CONCEPT DESIGN</td> <td>LZ</td> <td>TW</td> <td>13.04.2023</td> </tr> <tr> <td>H</td> <td>CONCEPT DESIGN</td> <td>LZ</td> <td>TW</td> <td>05.05.2023</td> </tr> <tr> <td>I</td> <td>CONCEPT DESIGN</td> <td>LZ</td> <td>TW</td> <td>16.05.2023</td> </tr> <tr> <td>J</td> <td>CONCEPT DESIGN</td> <td>LZ</td> <td>TW</td> <td>18.05.2023</td> </tr> <tr> <td>K</td> <td>CONCEPT DESIGN</td> <td>LZ</td> <td>TW</td> <td>29.06.2023</td> </tr> </tbody> </table>	REV	DESCRIPTION	AUTH	CHK	DATE	G	CONCEPT DESIGN	LZ	TW	13.04.2023	H	CONCEPT DESIGN	LZ	TW	05.05.2023	I	CONCEPT DESIGN	LZ	TW	16.05.2023	J	CONCEPT DESIGN	LZ	TW	18.05.2023	K	CONCEPT DESIGN	LZ	TW	29.06.2023	<p>These designs and plans are the copyright of MODE DESIGN Corp. Pty Ltd and cannot be reproduced without written permission.</p> <p>Verify all dimensions on site prior to commencement of work.</p> <p>DO NOT scale off these drawings.</p> <p>Report any discrepancies to the architect before carrying out any work.</p>	<p>STATUS: <b>CONCEPT DESIGN</b></p> <p>Scale: 0m 5 10 15 20 25</p>	<p>NORTH</p>	<p>CLIENT: <b>Camden Council</b></p>	<p>SYDNEY Level 5, 111-117 Devonshire St Surry Hills T +61 2 8396 9500 syd@modedesign.com.au</p> <p>ABN: 65 112 807 931</p>	<p>PROJECT: <b>New Open Space The Crest</b></p> <p>89 GLEDSDOOD HILLS DRIVE, GLEDSDOOD HILLS, NSW 2557</p>	<p>DRAWING TITLE: <b>MASTERPLAN</b></p>	<table border="1"> <thead> <tr> <th>DRAWN</th> <th>CHECKED</th> </tr> </thead> <tbody> <tr> <td>LZ</td> <td>TW</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>ISSUE</th> <th>SCALE @ A1</th> </tr> </thead> <tbody> <tr> <td>29/06/2023 9:50:06 AM</td> <td>1:500</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>PROJECT No</th> <th>STAGE</th> <th>DRAWING No</th> <th>REVISION</th> </tr> </thead> <tbody> <tr> <td>22078</td> <td>CD</td> <td>LD-1100</td> <td>K</td> </tr> </tbody> </table>	DRAWN	CHECKED	LZ	TW	ISSUE	SCALE @ A1	29/06/2023 9:50:06 AM	1:500	PROJECT No	STAGE	DRAWING No	REVISION	22078	CD	LD-1100	K	<p>29/06/2023 9:50:06 AM</p>
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**COMMUNITY FEEDBACK**Submission 1

Object - The basketball court is not needed.

It will only attract loitering and unwanted riff raff to the park more graffiti and people lingering for no reason.

Could a dog park be included instead similar to the one in Catherine field with options for large and small dogs.

Officer Response

The provision of hardcourts is consistent with the adopted Master Plan for the site and will assist to address the identified shortfall in hardcourt provisions outlined in Council's Spaces and Places Strategy. A Crime Prevention Through Environmental Design report will accompany future design stages to provide guidance on addressing potential anti-social behaviour in the reserve.

The adopted Master Plan includes the provision of an off-leash area in future stages.

Submission 2

Could there be BBQ areas included and some kind of power access, even if we can get solar power charging stations. Power access would be great to host community events on the large lawn area.

Also bins and toilets are essential to keep the area clean.

I love the fruit trees as well!

Officer Response

BBQ areas are included in the concept plan. Publicly accessible power connections and solar powered charge stations have not been included due to ongoing damage to current provisions in other park and playspace areas which have rendered them inoperable. A locked power point will be provided to the amenity building to facilitate Council events and other organised uses.

The number and location of proposed bins has been guided by an assessment of the waste management needs of the site by Council's waste management team.

Fruit trees are unable to be accommodated at this location.

Submission 3

1. Water or Splash Park: Introducing a water or splash park would offer a refreshing escape during the hot summer months, providing families with a safe and enjoyable way to cool off. It would be a valuable addition to our park's amenities, promoting active play and social interaction.
2. Mountain Bike Track Expansion: Building on the existing mountain bike track's success, we propose expanding its scope and diversity of trails. This would attract local riders, fostering a sense of adventure among our residents.
3. Youth-Centric Features: Recognizing the importance of engaging our youth, we suggest creating a dedicated skate and BMX park within the park premises. These facilities would serve as outlets for self-expression and physical activity while promoting a sense of community among our younger residents.



4. Swim Lake from the Dam: Converting the existing dam into a swim lake would unlock the potential for water-based activities, such as swimming and paddleboarding. This transformation not only maximizes the use of our resources but also provides a serene setting for relaxation and picnics.

#### Officer Response

Council officers have considered the recommendations and note the following:

1. A water or splash park is not consistent with the adopted Master Plan for the site and is unable to be considered.
2. The adopted Master Plan for the site does identify mountain bike facilities in areas with suitable features and topography as part of future Stages.
3. Youth centric facilities will be provided as part of the stage 2 works with hardcourts, mountain biking and other options for targeted use by young people and families.
4. The use of the pre-existing agricultural dams for recreational water-based activities has not been supported as these features will be subject to modifications and use as part of the integrated water cycle management system for the suburb.

#### Submission 4

What provisions will the Council implement to prevent vandalism of the amenities especially considering the recent repeat vandalism of the amenities at the public basketball in Gledswood Hills Reserve? Has the council consulted with the police to ensure the general safety of the area and prevent vandalism and anti-social behaviour?

Has a pedestrian crossing along Gledswood Hills Drive to safely access the facilities been considered to give pedestrians including children right of way? A childcare facility is currently being constructed opposite the park facilities and car park which is likely to increase pedestrian activity between the childcare facility and the car park. Has the additional pedestrian activity been considered as part of the design?

#### Officer Response

The plan for the site has included the consideration of comments by Council's Community Safety Officer and Council will continue to liaise with NSW Police as required. The detailed design stage of the project is also to include guidance by a Crime Prevention Through Environmental Design assessment undertaken by an external consultant.

A two staged pedestrian crossing is currently in place along Gledswood Hills Drive with an upgrade to this infrastructure planned for Stage 2 of the precinct works. The upgrade works identify an upgrade from a two staged crossing to a zebra crossing with additional street lighting.

#### Submission 5

Parking by residents on the street, mainly Serenity circuit. Will be very happy with Permanent No Standing sign especially around the open space and the corner.

- opening and closing hours of the park. I am a shift worker. More concerned about increase in vandalism around the area.

- due to increase in traffic around the area. Is council able to review the speed limit on Raby Road. With the new development near Raby Road, a permanent 60 KM speed limit will be more reasonable along Raby Road from Camden valley way up to and including the exit into Gledswood hills drive.

Officer Response

Council will include the provision of No Parking signage on the Reserve side of Serenity Circuit, pending notification to residents and approval by Council's Traffic Committee.

Opening and closing hours for the Reserve will not be specified, however Council will not be including features that promote usage outside of daylight hours.

The reduction in the speed limit is outside the scope of the Stage 1 works and Council's remit for traffic management. As Raby Road is an NSW State Road, the responsibility for the speed limit is set by the NSW State Government, the issue has been referred to Council's Traffic and Transport Team for advocacy with the NSW Roads and Maritime Services.

Submission 6

See if there is possibility to include couple of cricket practice nets in any of the development stages, it has been missed in early 2021 master plan ideas.

Officer Response

Council will consider the provision of cricket nets as part of the concept development of future stages of the Master Plan.

**ONSITE CONSULTATION**

Issues identified at the onsite consultation meeting include.

Comment

Provide additional seating and tables.

Officer Response

Additional seating and tables to be included around Learn to Ride area.

Comment

Provide a BBQ/BBQ's

Officer Response

BBQ areas are provided for in the current concept plan.

Comment

Provide fitness nodes along the shared pathway.

Officer Response

Fitness nodes are to be considered for inclusion in future stages.

Comment

Provide charge stations and electrical plug-in points.

Officer Response

Publically accessible power connections and solar powered charge stations have not been included in the Master Plan. A locked power point will be provided to the amenity building to facilitate Council events and other organised uses.

Comment

Provide flat open areas for temporary shelters i.e gazebos.

Officer Response

The current concept plan makes provisions for flat open space areas near the playspaces and amenity building.

Comment

Support Learn to Ride facility and miniature road network.

Officer Response

Support is noted.

Comment

Confirm do not support animal care facility.

Officer Response

The animal care facility was removed from the original Master Plan prior to adopted by Council and is not planned for inclusion in any of the project stages.

Comment

Support off leash dog area as part of future stages.

Officer Response

The adopted Master Plan includes the provision of an off-leash area in future stages.

Comment

Confirm additional open space works in southern portion of master plan.

Officer Response

The adopted Master Plan outlines future works in the southern portion of the estate that will be delivered subject to the availability of funding.

Comment

Provide pedestrian crossing of water canal at northern and southern end of open space area.

Officer Response

The original Master Plan investigated options for the provision of a pedestrian crossing across the water canal however, this has not been included due to a lack of support from Sydney Water.

PROPOSED WORKS - PREFERRED OPTION



LEGEND

- ■ ■ ■ ■ New chainwire fence matching tennis court fence
- 1 Proposed Pickleball court
- 2 Proposed Interactive Sports Wall and court
- 3 Resurface existing basketball court
- 4 Existing tennis court to be resurfaced
- 5 Handball / multi-use area



Jack Nash Reserve - Tennis Court Modification

Concept Plan

Rev.B - CONCEPT PLAN  
19 September 2023  
B



**COMMUNITY FEEDBACK**Submission 1

Submission noted they have played Pickleball for a number of years and would like to see it in the local area. There are a few indoor centres but they would love to be able to play outdoors.

Officer Response

Support for Pickleball court conversion noted.

Submission 2

Submission noted their family lives in the area and loves Pickleball - especially their grandparents. They would love for there to be purpose-built courts so they can play outdoors with their friends.

Officer Response

Support for Pickleball court conversion noted.

Submission 3

Submission noted Pickleball as the fastest growing sports in Australia currently would love to see a purpose-built court in the area.

Officer Response

Support for Pickleball court conversion noted.

Submission 4

Submission noted they've been playing pickle ball for three years and have to drive out of the MacArthur area to get games in. Would love to see this great up and coming sport get some courts in the local MacArthur area.

Officer Response

Support for Pickleball court conversion noted.

Submission 5

Submission noted they have been playing Pickleball for about two years. They travel quite a distance to play at Oran Park and Mt Annan. They love this game and play in several different areas closer to their residential area as well. They feel that development of more courts (Pickleball Specific) would further advance the game in the Narellan/Camden area.

They recently competed in the Australian Championships held at Blacktown and won a silver medal in their age group. Over 700 competitors played on makeshift courts set up on tennis courts. Please develop in the area as I'm sure people will play.



Officer Response

Support for Pickleball court conversion noted.

Submission 6

Submission noted that they are an avid pickle baller and find it increasingly difficult to find suitable courts (Pickleball Specific). They would totally support development of specific courts at Jack Nash. They are sure they and many family members would use them on a regular basis.

Officer Response

Support for Pickleball court conversion noted.

Submission 7

Submission noted Pickleball is one of the fastest growing sports and the area needs to have outdoor facilities available to meet this growing demand. There are NO outdoor facilities in our area. Recently they had to travel over an hour away to play in competitions held by NSW pickleball. Pickleball is a great game and suitable for all ages, fitness levels and all walks of life. As one of the fastest growing Councils we need to be proactive and not reactive to the demand of this amazing new sport. Their husband and family members are very active playing at least twice a week, sadly they cannot play anymore due to the lack of facilities available. Our area has so many tennis courts not being used at all due to the change this would be a well spent venture utilising these courts.

Officer Response

Support for Pickleball court conversion noted.

Submission 8

Submission noted they play pickleball in the Camden area but struggle to make the two sessions that are available due to work commitments. The outside courts at Jack Nash would be a fantastic option as the courts currently look like they are never used and it may allow other options to play. A great new sport growing in momentum all the time.

Officer Response

Support for Pickleball court conversion noted.

Submission 9

Submission noted the proposed development of Jack Nash Reserve has been well thought out and would be of great benefit for the local community. Having close friends who live near the reserve, they have made use of the existing facilities but the new layout would see us using it on a more regular basis.

The idea to add Pickleball courts shows great foresight, as this is a sport on the rise and these courts, they believe, will see regular use. Pickleball, if not already, will be more popular than tennis. Can't wait to see this plan but in place.

Officer Response

Support for Pickleball court conversion noted.

Submission 10

Submission noted they would like to congratulate Camden Council for their foresight in updating the Jack Nash Facilities . In particular the introduction of pickleball courts . A great form of physical activity for all levels . Engaging in regular physical activity such as playing pickleball. Pickleball is taking hold globally and has become very popular in our own backyard. It has been shown to have several mental health benefits and offers social integration. As someone who spends a lot of time in your LGA this is fantastic initiative and wonderful opportunity for the community. Congratulations!

Officer Response

Support for Pickleball court conversion noted.

Submission 11

Submission noted they have friends that live within a short walk of the Jack Nash oval and have never see anyone using the court facilities. The proposed development looks amazing and can only assume would be viewed as a benefit to the local community.

Officer Response

Support for Pickleball court conversion noted.

Submission 12

Submission noted they are an avid Pickleballer that travels to the MacArthur Area to play, I have family in the area that also plays at Oran Park. It has expanded greatly in the area and it would be marvellous to see Pickleball Courts expanded in the area.

Officer Response

Support for Pickleball court conversion noted.

Submission 13

Submission noted they play pickleball in the Macarthur area twice weekly and would play more often if a facility was available for day time play. Currently school halls are used and only available in the evening or early hours Saturday/Sunday. I would support the council's proposal to build stand alone Pickleball Courts.

Officer Response

Support for Pickleball court conversion noted.

**ONSITE CONSULTATION FEEDBACK**Comment 1

Objection to the Pickleball Court Conversion – Retain at least two tennis courts for current user groups.

Officer Response

The proposed works will see the retention of one tennis court at this facility. Alternate tennis facilities are located in close proximity at Liquidamber Reserve.

Comment 2

Request for increased maintenance of existing Tennis Courts.

Officer Response

Proposed works include the resurfacing of one of the existing Tennis Courts.

Comment 3

Users expressed support for multi-purpose sport use at multi-use court.

Officer Response

An interactive hitting wall was included in the concept plan which can be utilised to improve ball skills such as kicking.



# Financial Reserves Policy PO.0000.0

[www.camden.nsw.gov.au](http://www.camden.nsw.gov.au)

## Camden Council Financial Reserves Policy

### POLICY NAME

**DIRECTORATE:** Growth and Finance  
**BRANCH:** Finance and Property Services  
**CATEGORY:** 1

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#### 1. Purpose

- 1.1. This Policy outlines how financial reserves are established and the procedures which are required to be followed to set aside funds for the strategic priorities of Council and to meet legislative obligations when the funding is collected under legislative provisions.
- 1.2. Financial reserves are an important financial resource of Council, there should be transparency in the use of funds held in financial reserves, the decisions made to allocate funding from reserves and the reporting which is required in Council's Annual Financial Statements.

#### 2. Alignment with Community Strategic Plan

- 2.1. 'Council's Community Strategic Plan 2036 identifies five key directions to guide Council towards achievement of the vision for Camden to 2036 that "Camden is a connected, diverse, and thriving community, embracing opportunities of growth, while valuing our rich heritage and protecting and sharing responsibility for our natural environment".
- 2.2. The following objective is applicable to this Policy and relevant to the key direction of Leadership:
  - Our Council decisions are informed, accountable and transparent.

#### 3. Scope

- 3.1. This Policy covers all externally restricted and internally restricted reserves.

#### 4. Objectives

- 4.1. This Policy provides a framework for the preservation and use of Council's financial resources to support Council's financial strategy and ensure long term financial sustainability.



## Camden Council Financial Reserves Policy

- 4.2. To ensure all financial reserves have a clear and specific purpose which align with Council's Integrated Planning & Reporting (IPR) framework. There is a need for a clear link between this Policy and Council's Delivery Program, Operational Plan and broader Resourcing Strategy (Long Term Financial Plan, Asset Management Plan and Workforce Management Plan).
- 4.3. To provide clear guidance on the allocation of funds from annual operations (General Fund) in order to provide funding (transfer to reserves) for specific projects, programs or provisions and to also provide clear guidance on the use of funds held in financial reserves (transfer from reserves) for specific projects and/or programs.

### 5. Policy Statement

#### 5.1 Creation and Alteration to Financial Reserves

- 5.1.1. All decisions in relation to Council's financial reserves require a formal Council resolution. The creation of new reserves, alterations to existing reserves, and the closure of any existing reserve all require a formal resolution of Council.
- 5.1.2. A schedule of existing financial reserves is provided as an appendix to this Policy. This appendix provides the name of the reserve, the purpose of the reserve and the source of funding for the reserve.
- 5.1.3. As the list of financial reserves is an appendix to this Policy, amendments to individual reserves may be made through a formal resolution of Council without the need to amend this Policy. These changes will be incorporated into future reviews of this Policy.

#### 5.2 Allocation of Funding to/from Financial Reserves

- 5.2.1 Council will allocate revenue to externally restricted reserves as required by the relevant legislation. These funds will be managed and accounted for to ensure compliance with the relevant legislation.
- 5.2.2 The allocation of funds to internal reserves will be considered as part of the Annual Budget process and as part of Quarterly Budget reviews. Where funds are allocated to a reserve, the reserve name and the amount to be transferred will be included in the formal Council resolution.
- 5.2.3 The utilisation of funds held in external/internal reserves will be considered as part of the Annual Budget process and as part of the Quarterly Budget review process.
- 5.2.4 Council may also consider the utilisation of funds held in external/internal reserves via a separate Council report which deals with a specific project and/or program.

## Camden Council Financial Reserves Policy

- 5.2.5 Expenditure of restricted funds will be in strict accordance with the approved budget, and expenditure shall not exceed the funds made available under the specific Council resolution.
- 5.2.6 Borrowing from internally restricted reserves is permitted following a Council resolution.
- 5.2.7 Borrowing from externally restricted reserves is strictly prohibited.

### 5.3 Accounting for Financial Reserves

- 5.3.1 Interest will be calculated and allocated to financial reserves where required. This includes the S7.11 Developer Contributions Reserve, Waste Management Reserve and external grants, where required under the terms of the funding agreement.
- 5.3.2 The cash balance of financial reserves will be disclosed in the Annual Financial Statements as required under the Local Government Code of Accounting Practice and Financial Reporting.
- 5.3.3 The projected cash balance of financial reserves will be disclosed in the Quarterly Budget Review Statement and submitted to Council for approval as part of the quarterly budget review process.
- 5.3.4 A reconciliation of all sources of funds held as cash and investments will be reported to Council as part of Council's monthly Investment Report, including the balance and percentage of restricted funds held.

### 5.4 Unrestricted Funds (Working Capital)

- 5.4.1 Council will maintain a minimum working capital balance (unrestricted funds) of \$1 million. This is required to maintain financial liquidity for the payment of suppliers, provision of services and meeting employee obligations.

## 6. Roles and Responsibilities

### 6.1. Chief Financial Officer

The Chief Financial Officer will be responsible for this Policy and will coordinate the following functions in relation to the Policy:

- Ensuring new reserves are created via a formal resolution of Council,
- Presenting recommendations to Council for the allocation and use of restricted reserves as part of the Annual Budget and Quarterly Reviews of the Budget.
- Ensuring Council maintains accurate records of the allocation and use

## Camden Council Financial Reserves Policy

of financial reserves, and that these disclosures are included in Council's Annual Financial Statements.

### 7. Reporting

- 7.1 The cash balance of financial reserves will be disclosed in Council's Annual Financial Statements as required under the NSW Local Government Code of Accounting Practice and Financial Reporting.
- 7.2 The projected cash balance of financial reserves will be disclosed in the Quarterly Budget Review Statement and submitted to Council for approval as part of the quarterly budget review process.
- 7.3 A reconciliation of all sources of funds held as cash and investments will be reported to Council as part of Council's monthly Investment Report, including the balance and percentage of restricted funds held.

### 8. Evaluation

- 8.1 The success of this Policy will be measured by:
- No reported breaches of this Policy,
  - Financial Reserves contribute to delivery of infrastructure and programs identified within its Delivery Program and Operational Plan, and
  - Council maintains financial reserves which supports its long term financial sustainability.

### 9. Review

- 9.1. This Policy will be reviewed every three years or more frequently as required.

### 10. Definitions

<b>Externally Restricted Reserves</b>	These reserves are created as a result of a legislative requirement. They can only be used for the specific purpose for which the fund was created for and cannot be used for general operations.
<b>Internally Restricted Reserves</b>	These reserves are established at the discretion of Council and can be used for specific projects, programs or financial provisions.
<b>Unrestricted Funds</b>	The level of working capital available to manage ongoing liquidity requirements.

**Camden Council**  
Financial Reserves Policy

## **11. Related Materials**

### 11.1 Related Legislation

- Environmental Planning and Assessment Act 1979
- Local Government Act 1993
- Local Government (General) Regulation 2021

### 11.2 Related Policies, Procedures and Other Guidance Material

- Investment Policy
- Local Government Code of Accounting Practice and Financial Reporting

### 11.3 Appendices

- Appendix 1 - Schedule of Externally Restricted Financial Reserves
- Appendix 2 - Schedule of Internally Restricted Financial Reserves

## Camden Council Financial Reserves Policy

Approval and Review	
<b>Responsible Branch</b>	Finance and Property Services
<b>Responsible Manager</b>	Chief Financial Officer
<b>Date Adopted</b>	Council [DD Mm YYYY]
<b>Version</b>	1
<b>EDMS Reference</b>	[EDMS #]
<b>Date of Next Review</b>	[Generally three years from last adoption]

Version Control				
Version	Date Adopted	Approved By	EDMS Ref.	Description
1	[DD/MM/YYYY]	[Council/ELG]	[EDMS #]	Initial adoption of policy.



**Camden Council**  
Financial Reserves Policy

**Appendix 1 - Schedule of Externally Restricted Financial Reserves**

Reserve Name	<b>Developer Contributions Reserve - Section 7.11 &amp; Voluntary Planning Agreement Contributions</b>
Purpose	<p>In accordance with Section 7.11 of the <i>Environmental Planning and Assessment Act 1979</i>, all S7.11 monetary contributions are to be restricted and only used for the purpose for which they were collected under the various Contributions Plans adopted by Council.</p> <p>The reserve also includes monetary contributions collected under Voluntary Planning Agreements.</p> <p>Council must maintain accounting records that ensure monetary developer contributions, and any additional amounts earned from their investment, can be distinguished from all other revenue generated by Council.</p>
Source of Funds	Cash contributions which are levied in accordance with Council's adopted Contributions Plans or Voluntary Planning Agreements.

Reserve Name	<b>Domestic Waste Management Reserve</b>
Purpose	<p>In accordance with Section 496 of the <i>Local Government Act 1993</i>, Council must levy a separate annual charge for the provision of domestic waste management services.</p> <p>Council cannot use general rate income to subsidise domestic waste services, therefore the annual charge is calculated so that it is able to fund the cost of providing the service, and future obligations such as the cost of future plant replacement.</p> <p>Council applies the principles of reasonable cost recovery in calculating this annual charge. This reserve allows Council to restrict any operational savings realised throughout the year and to allocate funds toward future plant replacement requirements.</p>
Source of Funds	Annual Fees and Charges - Domestic Waste Service

## Camden Council Financial Reserves Policy

Reserve Name	<b>Specific Purpose Unexpended Grants Reserve</b>
Purpose	<p>Council receives grant funding from the State and Federal Government for specific programs and/or projects. Where grant funding is not fully spent by the end of the financial year, the unspent balance of the grant is restricted to this reserve.</p> <p>This ensures that the remaining balance of the grant is available for expenditure in the following financial year, in line with the terms and conditions of the grant.</p>
Source of Funds	Revenue from Operating and Capital Grants received for a specific purpose.

Reserve Name	<b>Stormwater Management Levy Reserve</b>
Purpose	<p>Council implemented a stormwater management levy in 2008. The levy is charged under Section 496A(1) of the <i>Local Government Act 1993</i>.</p> <p>Any income raised from this levy must be spent on the provision of stormwater management services.</p> <p>This reserve holds the balance of unspent funds which may result from budget savings and/or unspent allocations for works not completed as at the end of each financial year.</p>
Source of Funds	Annual Charges – Stormwater Management Levy

**Camden Council**  
Financial Reserves Policy

**Appendix 2 - Schedule of Internally Restricted Financial Reserves**

Reserve Name	<b>Plant Replacement Reserve</b>
Purpose	<p>This reserve is to ensure there is sufficient funding available to replace major plant upon the end of its useful life. The reserve is supported by a ten-year plant replacement program.</p> <p>This reserve is for General Fund plant only. Plant replacement for domestic waste plant is held within the Domestic Waste Management Reserve.</p> <p>This reserve should only be used to fund replacement plant. New plant or additional plant should be funded through the annual budget process.</p>
Source of Funds	Internal plant hire rate income and the proceeds from the sale of plant

Reserve Name	<b>Employee Leave Entitlements Reserve</b>
Purpose	<p>This reserve ensures sufficient cash is available to fund the payment of employee leave entitlements such as long service leave and/or annual leave on the retirement or resignation of employees.</p> <p>Reserve transfers are reviewed annually as part of the annual budget process and is based upon the projected liabilities relating to employee leave entitlements.</p>
Source of Funds	General Revenue – Untied Rate Income

Reserve Name	<b>Deposits, Retentions and Bonds</b>
Purpose	Cash held for security bonds, deposits and retentions which are held as liabilities on Council's balance sheet. These amounts are paid back to the payee upon the satisfactory completion of requirements which are typically identified through development consents.
Source of Funds	Cash Security Deposits and Bonds

## Camden Council Financial Reserves Policy

<b>Reserve Name</b>	<b>Expenditure Revotes Reserve</b>
Purpose	This reserve contains the balance of unspent funds for projects which have been carried forward into the next financial year, as they were incomplete or not commenced, in the year they were funded.
Source of Funds	General Revenue – Untied Rate Income

<b>Reserve Name</b>	<b>Asset Renewal Reserve</b>
Purpose	<p>In adopting the 2013/14 budget, Council established the Asset Renewal Reserve. The amount transferred to this reserve each year is considered as part of the annual budget process.</p> <p>Funds from this reserve should only be used for the replacement and/or maintenance of existing assets. The reserve should not be used for asset upgrades, the building of new assets or for operational purposes.</p>
Source of Funds	General Revenue – Untied Rate Income

<b>Reserve Name</b>	<b>Capital Works Reserve</b>
Purpose	<p>The purpose of the Capital Works Reserve is to fund works which Council deems as essential capital infrastructure renewal or upgrade, which cannot be funded through alternative sources such as grants or Section 7.11 Developer Contributions.</p> <p>The reserve is also utilised when matched funding is required for successful grant application. The reserve also acts as an emergency fund for Council to undertake unforeseen works at short notice.</p>
Source of Funds	General Revenue – Untied Rate Income

## Camden Council Financial Reserves Policy

<b>Reserve Name</b>	<b>Cemetery Improvements Reserve</b>
Purpose	In 1999, Council resolved to restrict any surplus funds from cemetery operations towards future improvements to the Camden General Cemetery or operational shortfalls should they occur.
Source of Funds	Fees and Charges – Cemeteries (Surplus revenue after funding the cost of maintenance and operations)

<b>Reserve Name</b>	<b>Commercial Waste Reserve</b>
Purpose	<p>Council operates a commercial waste service (alongside its domestic waste operations). This service operates to provide waste collection for non-domestic customers such as retail businesses and light industrial customers.</p> <p>The purpose of this reserve is to restrict 50% of operating surplus' realised by the service and to also allocate funding for future plant replacement needs. The balance of funds held in the reserve is reviewed annually as part of the Annual Budget and any recommendation to utilise funding would be presented to Council as part of the Annual Budget.</p>
Source of Funds	User Fees and Charges – Commercial Waste Services

<b>Reserve Name</b>	<b>Information Technology Reserve</b>
Purpose	<p>The purpose of this reserve is to ensure Council has sufficient funding to meet its technology replacement requirements. This includes network infrastructure, user devices such as laptops and mobile technology.</p> <p>An annual allocation is provided as part of the Annual Budget to fund this reserve. Funds are then transferred from the reserve in line with Council's replacement program.</p>
Source of Funds	General Revenue – Untied Rate Income



## Camden Council Financial Reserves Policy

<b>Reserve Name</b>	<b>Council Elections Reserve</b>
Purpose	The purpose of this reserve is to set aside funds on an annual basis to finance the cost of Council elections and to ensure the cost is spread over the term of the elected Council. The transfer to reserve is based on the estimated costs of conducting general elections every four years.
Source of Funds	General Revenue – Untied Rate Income

<b>Reserve Name</b>	<b>Engineering Services Deposits Reserve</b>
Purpose	From time to time, Council has undertaken work in relation to development which is funded through the development applicant. These funds are held in reserve until such time that the works are completed.
Source of Funds	Specific Cash Contributions

<b>Reserve Name</b>	<b>Family Day Care Reserve</b>
Purpose	Council operates a family day care service which coordinates home childcare services delivered by registered family day care educators.  The purpose of this reserve is to restrict operating surplus' in order to use these funds to manage fluctuations in the family day care budget on an annual basis
Source of Funds	User Fees and Charges – Family Day Care

<b>Reserve Name</b>	<b>Financial Assistance Grant Advance Reserve</b>
Purpose	This reserve is used to set aside advance payments of the Financial Assistance Grant which is required to fund the following year's general operations.  The Financial Assistance Grant is untied revenue, as such this is restricted to an internal cash reserve.
Source of Funds	Financial Assistance Grant advance payments

**Camden Council**  
Financial Reserves Policy

<b>Reserve Name</b>	<b>Oran Park Administration Building Renewal Reserve</b>
Purpose	<p>The Oran Park Administration Building was constructed and opened in August 2016.</p> <p>In line with Council's Asset Management Plan, a recurrent allocation is provided as part of the Annual Budget to fund renewal works at the building. As works are identified as part of the Annual Budget, they are funded through this internal reserve.</p>
Source of Funds	General Revenue – Untied Rate Income

<b>Reserve Name</b>	<b>Technology Improvements Reserve</b>
Purpose	<p>The purpose of this reserve is to support and provide funding for the delivery of Council's Digital Innovation Strategy (DIS) and roadmap.</p> <p>An annual allocation is provided as part of the Annual Budget to fund this reserve. Funds are then transferred from reserve in line with the DIS and roadmap.</p>
Source of Funds	General Revenue – Untied Rate Income

<b>Reserve Name</b>	<b>Public Appeals Reserve</b>
Purpose	<p>This Reserve is used to provide donations to public appeals, typically when natural disasters occurred, for example, the 2019/20 black summer bushfires.</p> <p>Use of this reserve requires a formal Council resolution.</p> <p>If the balance of this reserve is depleted, then additional funding will be considered either as part of the Annual Budget or Quarterly Review process.</p>
Source of Funds	General Revenue – Untied Rate Income

## Camden Council Financial Reserves Policy

<b>Reserve Name</b>	<b>Risk Management Reserve</b>
Purpose	<p>This reserve was established in 2008 and acts as an equalisation reserve to manage any large movements in insurance premiums.</p> <p>It essentially prevents significant budget shock due to factors which are outside of Council's control such as large increases in insurance premiums due to natural disasters. The reserve is funded from savings in insurance premiums when realised.</p>
Source of Funds	General Revenue – Insurance Premium Savings

<b>Reserve Name</b>	<b>Advisory Committees Reserve (BEP &amp; Town Farm)</b>
Purpose	<p>A number of Council facilities (including the Bicentennial Equestrian Park and Camden Town Farm) were previously managed by Section 355 Management Committees. The committees have now been replaced with advisory committees.</p> <p>The purpose of this reserve is to restrict the unspent cash reserves held by these committees to ensure these funds are allocated towards projects and improvements at the facilities where the revenue was generated.</p>
Source of Funds	User Fees and Charges – BEP and Town Farm

<b>Reserve Name</b>	<b>Stormwater Management Reserve (General Fund)</b>
Purpose	<p>In introducing the Stormwater Management Levy in 2008, Council committed to maintaining its existing level of expenditure on stormwater maintenance activities.</p> <p>The purpose of this reserve is to restrict savings and/or unspent allocations from Council's General Fund stormwater maintenance budget to ensure Council's level of expenditure is maintained.</p>
Source of Funds	General Revenue – Untied Rate Income

**Camden Council**  
Financial Reserves Policy

<b>Reserve Name</b>	<b>Water Savings Action Plan Reserve</b>
Purpose	<p>Council previously had an endorsed Water Savings Action Plan which contained a range of projects aimed at reducing Council's water consumption.</p> <p>This Action Plan was supported by a small allocation as part of the Annual Budget.</p>
Source of Funds	General Revenue – Untied Rate Income

<b>Reserve Name</b>	<b>Work Health and Safety Reserve</b>
Purpose	<p>Council receives financial performance incentives payments from its insurer on the basis of achieving performance benchmarks and implementing risk management improvement actions.</p> <p>The purpose of this reserve is to restrict these incentive payments so that they can be allocated to future risk management improvement projects and programs.</p>
Source of Funds	Risk Management Performance Incentive Payments

<b>Reserve Name</b>	<b>Working Funds Reserve</b>
Purpose	<p>The Working Funds Reserve is primarily used as a holding reserve for unallocated funds or for transferring committed funding from one budget year to the next.</p> <p>It is also used to hold contingency amounts during periods of uncertainty (e.g. uncertainty around economic conditions). Once held in the reserve the contingency amount can only be accessed through a formal resolution of Council.</p>
Source of Funds	General Revenue – Untied Rate Income

## Camden Council Financial Reserves Policy

Reserve Name	<b>Unexpended Loans Reserve(s)</b>
Purpose	<p>Council utilises loan borrowings as an important funding source within its Long Term Financial Plan for significant infrastructure projects. Loan borrowings are approved by Council as part of the annual budget process.</p> <p>Where projects, which are funded through loan borrowings, are not completed at the end of a financial year and the loan funding has been drawn down, the balance of the loan funding is restricted to reserve.</p> <p>The loan funding is then recognised in the next years budget to allow the project to be completed in line with approved budget allocations.</p> <p>A separate reserve will be established for each loan that is drawn down by Council. The reserve name will also include the purpose the of the loan funding (for example, Community Support Package CSP Loan).</p>
Source of Funds	Loan Borrowings Income





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Investment Summary Report  
October 2023

# Camden Council Executive Summary - October 2023



## Investment Holdings

	Amount (\$)	Current Yield (%)
Cash	14,300,000	4.10
Term Deposit	292,200,000	4.97
	306,500,000	

## Term to Maturity

	Amount (\$)		Policy Max	
Between 0 and 1 years	306,000,000	100%	100%	a
Between 1 and 3 years	500,000	0%	60%	a
	306,500,000			

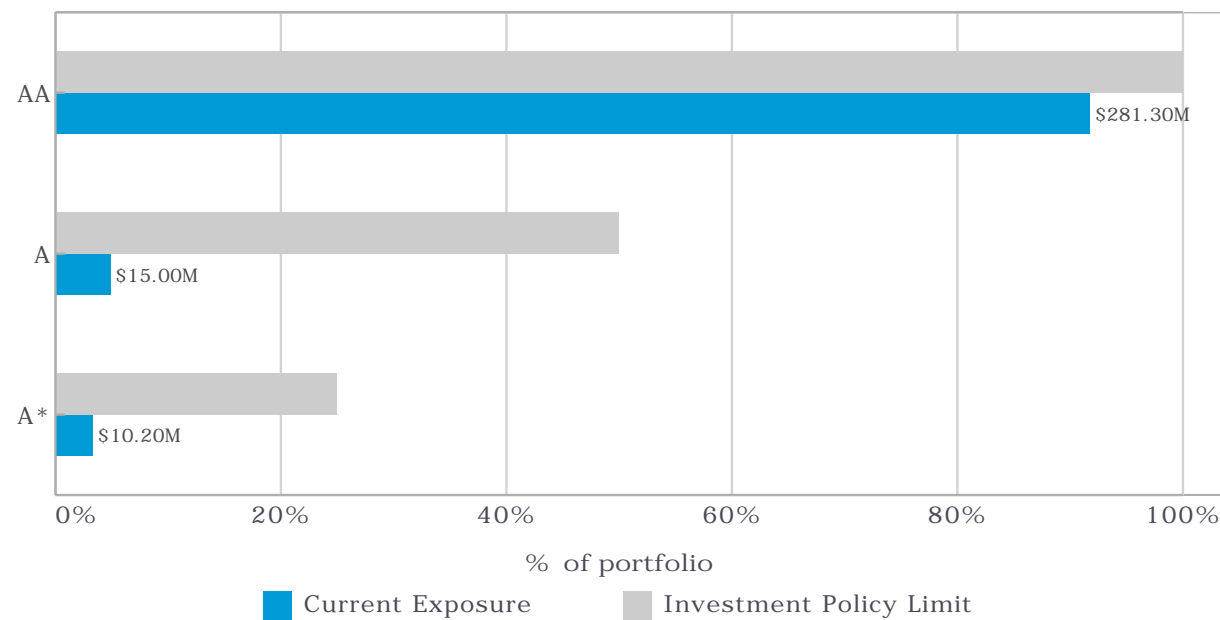
Percentages in this report may not add up to 100% due to rounding

## Sources of Funds

	Amount (\$)
Section 7.11 Developer Contributions	193,326,972
Restricted Grant Income	51,951,430
Externally Restricted Reserves	15,517,288
Internally Restricted Reserves	32,560,078
General Fund	13,144,232
<b>Total Funds Invested</b>	<b>306,500,000</b>

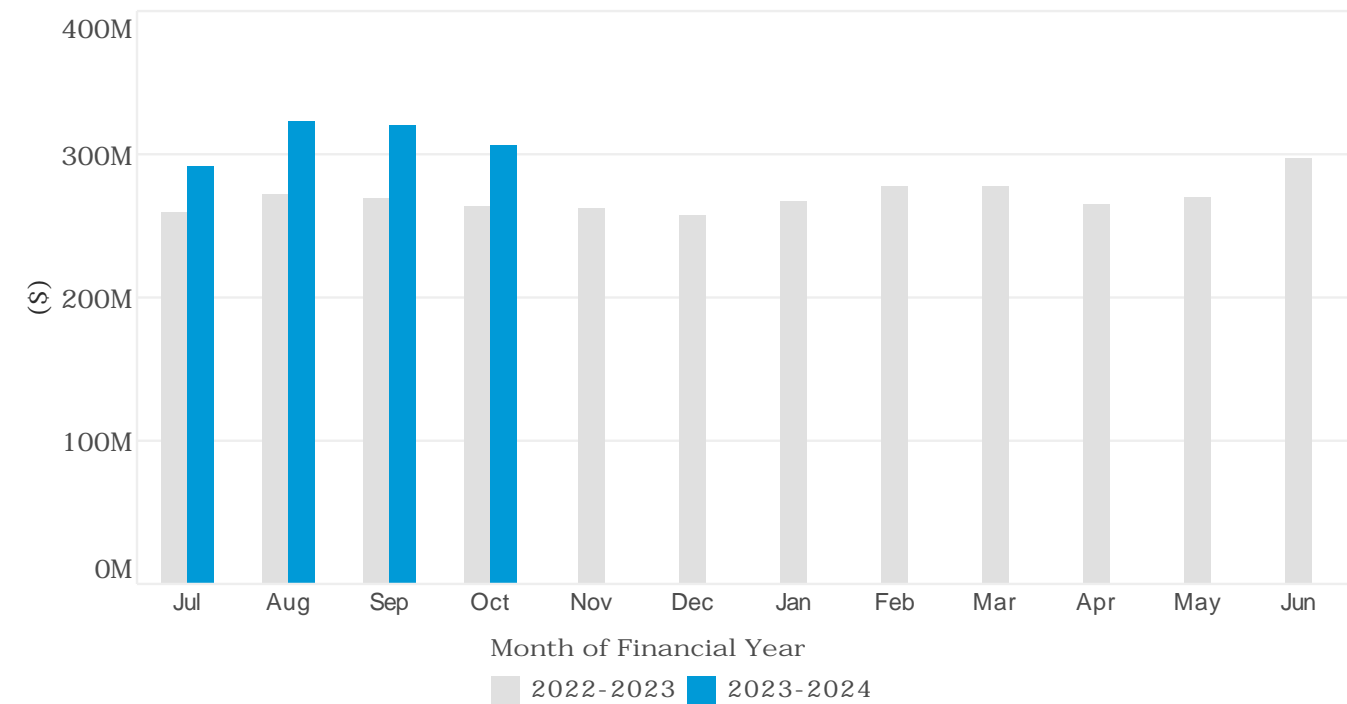
Council's investment portfolio has decreased by \$13.84M since the September reporting period. The decrease primarily relates to capital and operating expenditure during the month.

## Total Credit Exposure



\*Council's investment policy limits investments in foreign subsidiary banks which are monitored by APRA to a maximum 25% of the total portfolio

## Investment Portfolio Balance

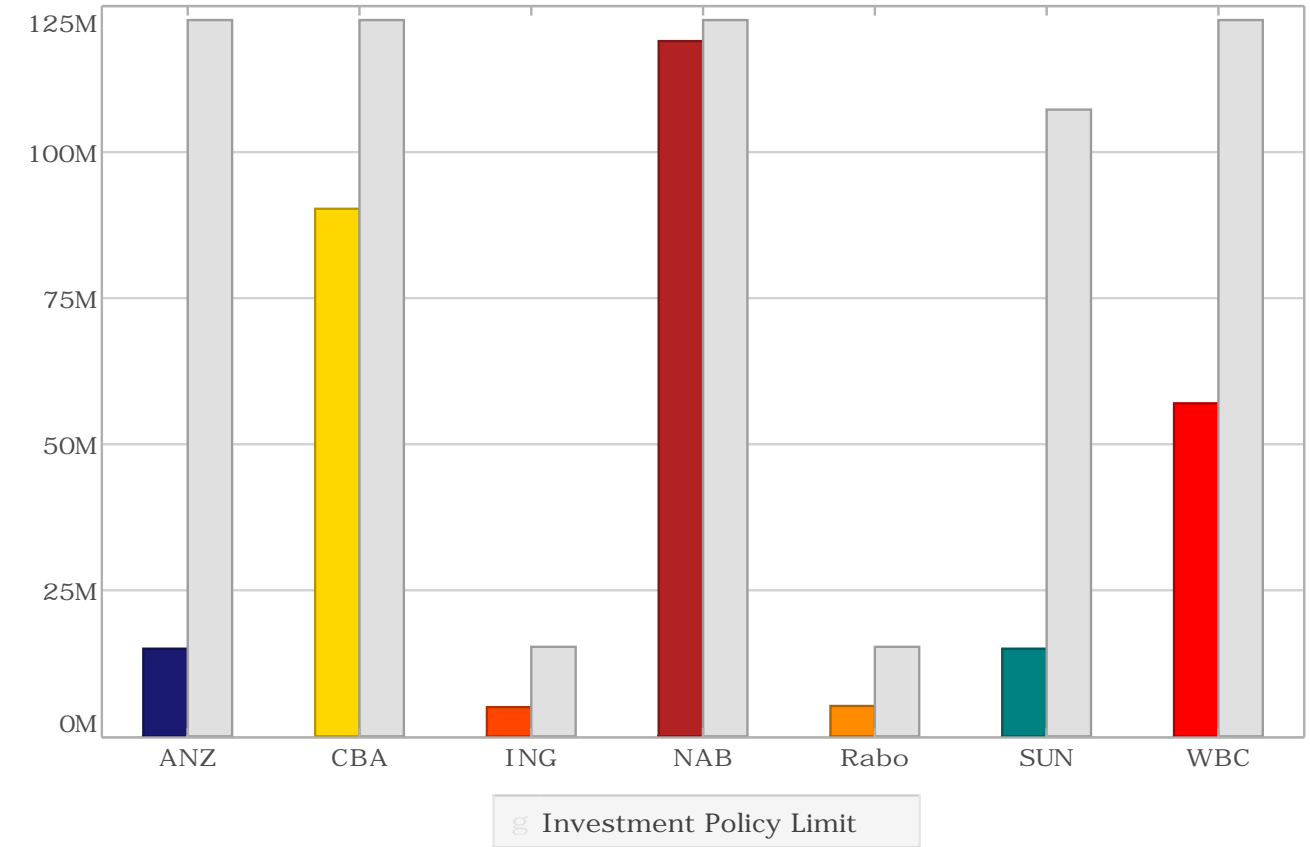


# Camden Council Individual Institutional Exposures Report - October 2023



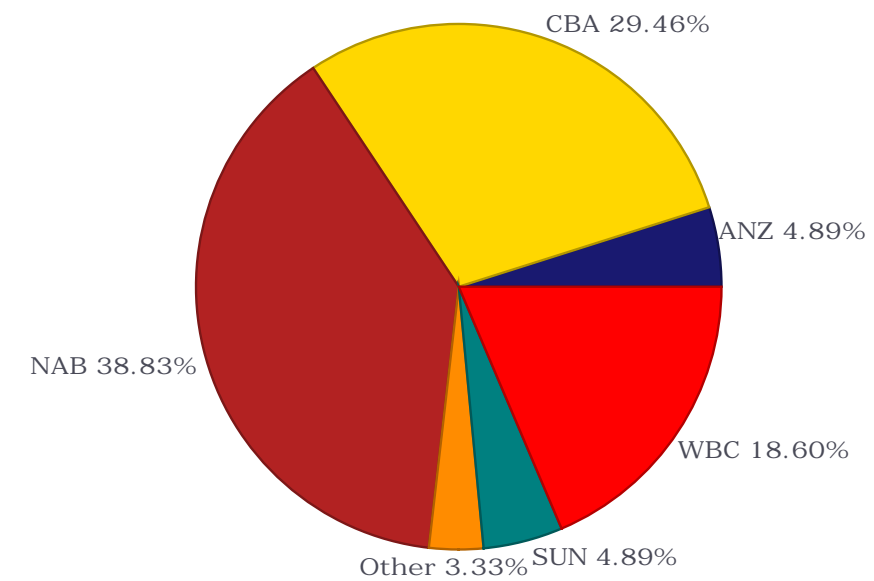
## Individual Institutional Exposures      Individual Institutional Exposure Charts

	Current Exposures		Policy Limit		Capacity
ANZ Group (AA-)	15.00M	4.89%	122.60M	40.00%	107.60M
Commonwealth Bank of Australia (AA-)	90.30M	29.46%	122.60M	40.00%	32.30M
ING Bank Australia [Foreign Sub] (A*)	5.00M	1.63%	15.32M	5.00%	10.32M
National Australia Bank (AA-)	119.00M	38.83%	122.60M	40.00%	3.60M
Rabobank Aus [Foreign Sub] (A+ *)	5.20M	1.70%	15.32M	5.00%	10.13M
Suncorp Bank (A+)	15.00M	4.89%	107.28M	35.00%	92.28M
Westpac Group (AA-)	57.00M	18.60%	122.60M	40.00%	65.60M
	306.50M				



\*Council's investment policy limits investments in foreign subsidiary banks which are monitored by APRA to a maximum 5% of the total portfolio in any single entity

Council's portfolio is within its individual institutional investment policy limits.  
 Council's portfolio is within its term to maturity investment policy limits.  
 Council's portfolio complies with the NSW Ministerial Investment Order.



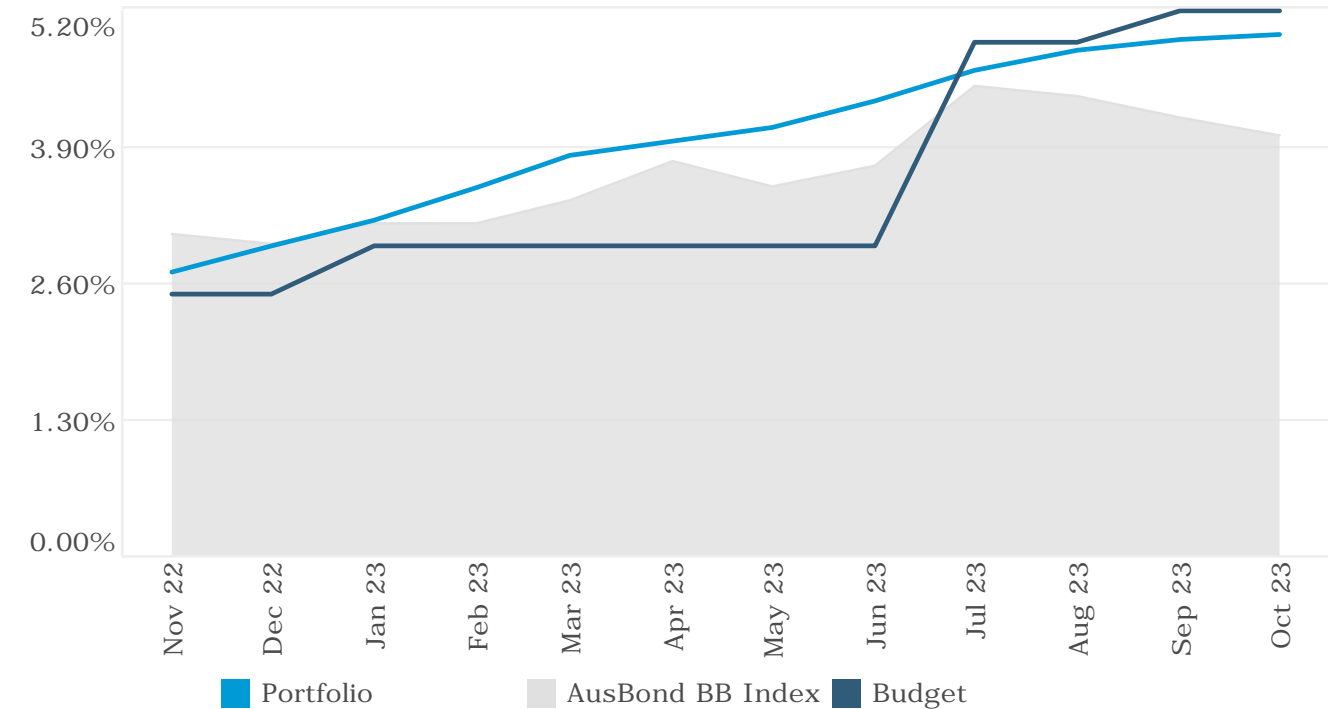
# Camden Council Performance Summary - October 2023



## Interest Summary

Interest Summary as of October 2023	
Number of Investments	60
Average Days to Maturity	166
Weighted Portfolio Yield	4.97%
CBA Call Account	4.10%
Highest Rate	5.56%
Lowest Rate	0.80%
Budget Rate	5.20%
Average BBSW (30 Day)	4.08%
Average BBSW (90 Day)	4.20%
Average BBSW (180 Day)	4.49%
Official Cash Rate	4.10%
AusBond Bank Bill Index	4.01%

## Investment Performance



## Interest Received During the 2023/2024 Financial Year

	October	Cumulative	Original Budget	Revised Budget
General Fund	\$295,434	\$1,220,607	\$1,839,000	\$2,422,000
Restricted	\$963,619	\$3,749,106	\$8,285,000	\$10,220,000
<b>Total</b>	<b>\$1,259,053</b>	<b>\$4,969,713</b>	<b>\$10,124,000</b>	<b>\$12,642,000</b>

## Historical Performance Summary (% pa)

	Portfolio	AusBond BB Index	Outperformance
Oct 2023	4.97%	4.01%	0.96%
Last 3 months	4.91%	4.19%	0.72%
Last 6 months	4.63%	4.05%	0.58%
Financial Year to Date	4.84%	4.27%	0.57%
Last 12 months	4.00%	3.66%	0.34%

## Investment Performance

Council's portfolio returned 4.97%pa on a weighted average yield basis during October. This compares favourably with the Ausbond Bank Bill Index's return of 4.01%pa for the month.



# Camden Council

## Investment Holdings Report - October 2023



### Cash Accounts

Amount (\$)	Current Yield (%)	Institution	Credit Rating	Current Value (\$)	Deal No.	Reference
14,300,000.00	4.10%	Commonwealth Bank of Australia	AA-	14,300,000.00	535548	
14,300,000.00				14,300,000.00		

### Term Deposits

Maturity Date	Amount (\$)	Rate	Institution	Credit Rating	Purchase Date	Amount plus Accrued Int (\$)	Deal No.	Accrued Interest (\$)	Coupon Frequency	Reference
1-Nov-23	4,000,000.00	4.75%	National Australia Bank	AA-	10-May-23	4,091,095.89	544086	91,095.89	At Maturity	3680
7-Nov-23	5,000,000.00	4.59%	Commonwealth Bank of Australia	AA-	16-Jan-23	5,181,713.70	543700	181,713.70	At Maturity	3665
8-Nov-23	5,000,000.00	4.50%	ANZ Banking Group	AA-	4-Sep-23	5,035,753.42	544455	35,753.42	At Maturity	3709
13-Nov-23	5,000,000.00	4.55%	ANZ Banking Group	AA-	28-Aug-23	5,040,513.70	544430	40,513.70	At Maturity	3707
15-Nov-23	4,000,000.00	4.54%	Westpac Group	AA-	14-Nov-22	4,175,132.05	543546	175,132.05	At Maturity	3658
22-Nov-23	5,000,000.00	4.50%	National Australia Bank	AA-	31-Jan-23	5,168,904.11	543731	168,904.11	At Maturity	3666
27-Nov-23	5,000,000.00	4.50%	National Australia Bank	AA-	31-Jan-23	5,168,904.11	543732	168,904.11	At Maturity	3667
29-Nov-23	5,000,000.00	4.51%	ANZ Banking Group	AA-	13-Sep-23	5,030,272.60	544506	30,272.60	At Maturity	3712
6-Dec-23	5,000,000.00	4.55%	Commonwealth Bank of Australia	AA-	12-Dec-22	5,201,945.21	543647	201,945.21	At Maturity	3662
11-Dec-23	2,000,000.00	3.15%	National Australia Bank	AA-	19-Dec-18	2,054,715.07	537431	54,715.07	Annually	3070
13-Dec-23	5,000,000.00	5.40%	National Australia Bank	AA-	26-Jun-23	5,094,684.93	544225	94,684.93	At Maturity	3689
18-Dec-23	4,500,000.00	3.15%	National Australia Bank	AA-	19-Dec-18	4,623,108.90	537432	123,108.90	Annually	3071
18-Dec-23	5,000,000.00	4.54%	National Australia Bank	AA-	31-Jan-23	5,170,405.48	543733	170,405.48	At Maturity	3668
3-Jan-24	2,000,000.00	3.40%	Rabobank Australia	A+ *	4-Jan-19	2,056,076.71	537443	56,076.71	Annually	3173
8-Jan-24	5,000,000.00	4.82%	Commonwealth Bank of Australia	AA-	4-Jan-23	5,080,329.72	543680	80,329.72	SemiAnnually	3663
15-Jan-24	5,000,000.00	4.80%	Commonwealth Bank of Australia	AA-	10-Jan-23	5,079,996.41	543692	79,996.41	SemiAnnually	3664
24-Jan-24	5,000,000.00	4.98%	National Australia Bank	AA-	21-Feb-23	5,172,594.52	543848	172,594.52	At Maturity	3670
31-Jan-24	5,000,000.00	5.00%	National Australia Bank	AA-	21-Feb-23	5,173,287.67	543849	173,287.67	At Maturity	3671
7-Feb-24	6,000,000.00	4.83%	Commonwealth Bank of Australia	AA-	8-Feb-23	6,211,196.71	543800	211,196.71	At Maturity	3669
14-Feb-24	5,000,000.00	5.02%	National Australia Bank	AA-	21-Feb-23	5,173,980.82	543850	173,980.82	At Maturity	3672
21-Feb-24	5,000,000.00	5.00%	National Australia Bank	AA-	28-Feb-23	5,168,493.15	543871	168,493.15	At Maturity	3673
28-Feb-24	1,000,000.00	3.20%	Rabobank Australia	A+ *	28-Feb-19	1,021,567.12	537586	21,567.12	Annually	3189
28-Feb-24	6,000,000.00	5.00%	National Australia Bank	AA-	2-Mar-23	6,200,547.95	543885	200,547.95	At Maturity	3674

# Camden Council

## Investment Holdings Report - October 2023



Maturity Date	Amount (\$)	Rate	Institution	Credit Rating	Purchase Date	Amount plus Accrued Int (\$)	Deal No.	Accrued Interest (\$)	Coupon Frequency	Reference
4-Mar-24	1,200,000.00	3.20%	Rabobank Australia	A+ *	4-Mar-19	1,225,249.32	537601	25,249.32	Annually	3192
6-Mar-24	5,000,000.00	5.44%	Westpac Group	AA-	19-Jul-23	5,078,246.58	544324	78,246.58	At Maturity	3698
11-Mar-24	5,000,000.00	4.91%	Westpac Group	AA-	8-Mar-23	5,160,079.45	543914	160,079.45	At Maturity	3675
18-Mar-24	5,000,000.00	4.52%	National Australia Bank	AA-	17-Apr-23	5,122,597.26	544023	122,597.26	At Maturity	3677
27-Mar-24	1,000,000.00	3.00%	Rabobank Australia	A+ *	29-Mar-19	1,017,835.62	537765	17,835.62	Annually	3200
27-Mar-24	5,000,000.00	5.34%	National Australia Bank	AA-	1-Aug-23	5,067,298.63	544345	67,298.63	At Maturity	3700
3-Apr-24	5,000,000.00	4.60%	Westpac Group	AA-	31-Mar-23	5,135,479.45	543975	135,479.45	At Maturity	3676
8-Apr-24	5,000,000.00	4.62%	Westpac Group	AA-	1-May-23	5,116,449.32	544054	116,449.32	At Maturity	3678
15-Apr-24	5,000,000.00	4.62%	Westpac Group	AA-	1-May-23	5,116,449.32	544055	116,449.32	At Maturity	3679
24-Apr-24	5,000,000.00	5.02%	Commonwealth Bank of Australia	AA-	29-May-23	5,107,276.71	544132	107,276.71	At Maturity	3681
1-May-24	5,000,000.00	5.15%	Commonwealth Bank of Australia	AA-	5-Jun-23	5,105,116.44	544159	105,116.44	At Maturity	3685
8-May-24	5,000,000.00	5.56%	National Australia Bank	AA-	3-Jul-23	5,092,158.90	544283	92,158.90	At Maturity	3693
8-May-24	5,000,000.00	5.56%	National Australia Bank	AA-	7-Jul-23	5,089,112.33	544301	89,112.33	At Maturity	3694
13-May-24	5,000,000.00	5.12%	Suncorp Bank	A+	9-Oct-23	5,016,131.51	544568	16,131.51	At Maturity	3715
15-May-24	5,000,000.00	5.56%	National Australia Bank	AA-	7-Jul-23	5,089,112.33	544302	89,112.33	At Maturity	3695
22-May-24	5,000,000.00	5.50%	Suncorp Bank	A+	13-Jul-23	5,083,630.14	544317	83,630.14	At Maturity	3696
29-May-24	5,000,000.00	5.50%	National Australia Bank	AA-	26-Jun-23	5,096,438.36	544226	96,438.36	At Maturity	3690
29-May-24	7,500,000.00	5.40%	National Australia Bank	AA-	1-Aug-23	7,602,082.19	544346	102,082.19	At Maturity	3701
5-Jun-24	10,000,000.00	5.07%	Commonwealth Bank of Australia	AA-	1-Jun-23	10,212,523.29	544143	212,523.29	At Maturity	3682
12-Jun-24	5,000,000.00	5.50%	National Australia Bank	AA-	26-Jun-23	5,096,438.36	544227	96,438.36	At Maturity	3691
19-Jun-24	5,000,000.00	5.50%	Commonwealth Bank of Australia	AA-	27-Jun-23	5,095,684.93	544228	95,684.93	At Maturity	3692
26-Jun-24	5,000,000.00	5.51%	National Australia Bank	AA-	24-Jul-23	5,075,479.45	544332	75,479.45	At Maturity	3699
3-Jul-24	5,000,000.00	5.54%	Commonwealth Bank of Australia	AA-	16-Aug-23	5,058,435.62	544399	58,435.62	At Maturity	3704
10-Jul-24	5,000,000.00	5.41%	Commonwealth Bank of Australia	AA-	29-Aug-23	5,047,430.14	544438	47,430.14	At Maturity	3708
17-Jul-24	5,000,000.00	5.45%	Suncorp Bank	A+	17-Jul-23	5,079,883.56	544319	79,883.56	At Maturity	3697
30-Jul-24	10,000,000.00	5.51%	Commonwealth Bank of Australia	AA-	21-Aug-23	10,108,690.41	544402	108,690.41	At Maturity	3705
14-Aug-24	5,000,000.00	5.55%	Commonwealth Bank of Australia	AA-	8-Aug-23	5,064,183.67	544362	64,183.67	SemiAnnually	3702
21-Aug-24	7,500,000.00	5.23%	Westpac Group	AA-	14-Aug-23	7,584,897.95	544386	84,897.95	Quarterly	3703
28-Aug-24	5,000,000.00	5.22%	National Australia Bank	AA-	23-Aug-23	5,050,054.79	544417	50,054.79	At Maturity	3706

## Camden Council Investment Holdings Report - October 2023



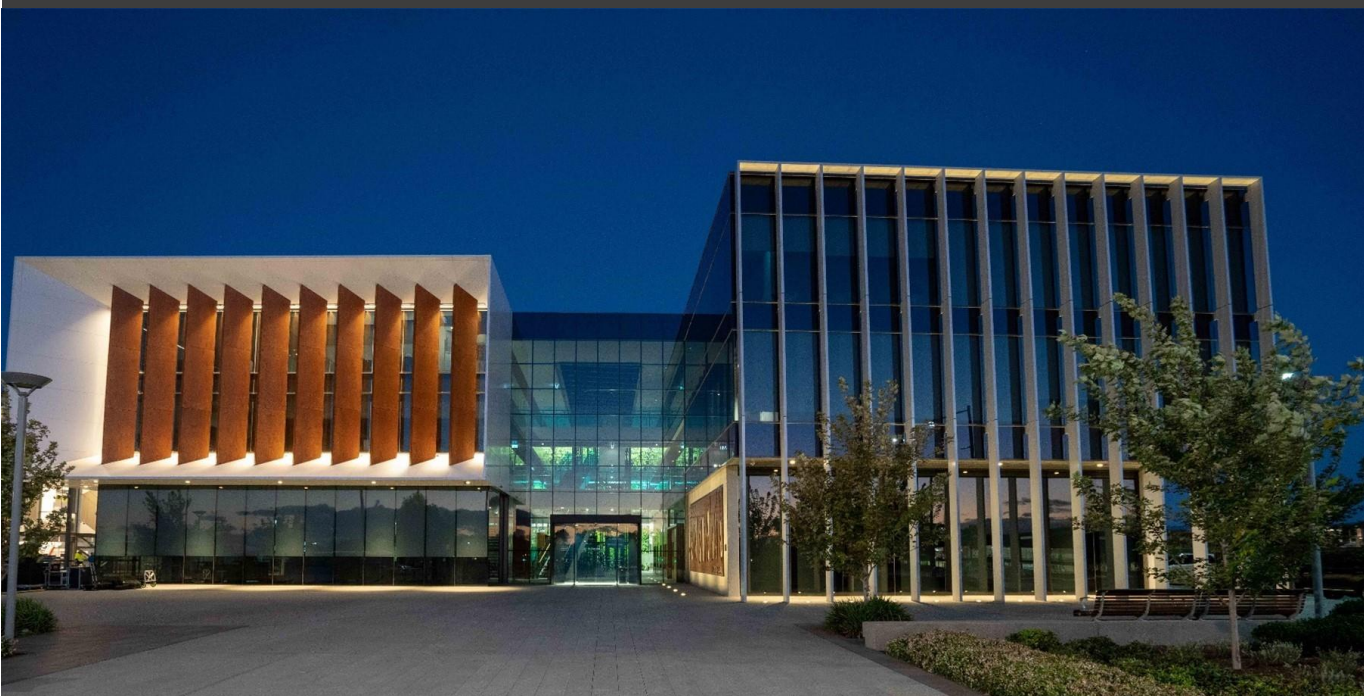
Maturity Date	Amount (\$)	Rate	Institution	Credit Rating	Purchase Date	Amount plus Accrued Int (\$)	Deal No.	Accrued Interest (\$)	Coupon Frequency	Reference
4-Sep-24	5,000,000.00	5.21%	National Australia Bank	AA-	4-Sep-23	5,041,394.52	544456	41,394.52	At Maturity	3710
11-Sep-24	5,000,000.00	5.25%	National Australia Bank	AA-	11-Sep-23	5,036,678.08	544501	36,678.08	At Maturity	3711
18-Sep-24	5,000,000.00	5.16%	Westpac Group	AA-	18-Sep-23	5,031,101.37	544512	31,101.37	Quarterly	3713
23-Sep-24	5,000,000.00	5.27%	Westpac Group	AA-	25-Sep-23	5,026,710.96	544524	26,710.96	At Maturity	3714
30-Sep-24	5,000,000.00	5.37%	Westpac Group	AA-	30-Oct-23	5,001,471.23	544600	1,471.23	At Maturity	3718
24-Oct-24	5,000,000.00	5.35%	ING Bank (Australia)	A*	24-Oct-23	5,005,863.01	544588	5,863.01	At Maturity	3716
30-Oct-24	5,000,000.00	5.40%	Westpac Group	AA-	27-Oct-23	5,003,698.63	544599	3,698.63	Quarterly	3717
24-Feb-25	500,000.00	0.80%	Westpac Group	AA-	24-Feb-21	500,756.16	540967	756.16	Quarterly	3481
	292,200,000.00					297,817,339.94		5,617,339.94		

# Minutes

## Audit, Risk and Improvement Committee Meeting

Oran Park Administration Building  
70 Central Avenue  
Oran Park  
3.00pm

6 September 2023



camden  
council



## Audit, Risk and Improvement Committee

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## Audit, Risk and Improvement Committee

### **Voting Members Present:**

Elizabeth Gavey	Independent Member (Chair)
Michael Quirk	Independent Member
Barry Husking	Independent Member
Cr Paul Farrow	Camden Council Councillor (attended remotely)

### **Attendees:**

Acting General Manager  
 Chief Financial Officer (left at 5.13pm)  
 Internal Audit Coordinator  
 Manager Safety and Risk (attended remotely, left at 4.54pm)  
 Internal Audit Analyst

### **Invitees:**

Director Customer and Corporate Strategy  
 Acting Director Planning and Environment  
 Director Sport, Community and Activation  
 Director Growth and Finance  
 Manager Legal and Governance (arrived at 4.12pm and left at 4.37pm)  
 Chief Information Officer (arrived at 3.51pm and left at 5.12pm)  
 Head of People and Culture (left at 4.54pm)  
 Injury Management and Well-being Officer (arrived at 4.37pm and left at 4.54pm)  
 Acting Manager Traffic, Depot and Building Services (left at 3.25pm)  
 Mary Yuen                      The Audit Office of NSW (External Auditor) (attended remotely, left at 4.17pm)  
 Penny Corkill                Director Risk and Assurance, Centium (attended remotely, arrived at 3.08pm and left at 3.25pm)

### **Observers:**

Cr Peter McLean              Camden Council Councillor

The Committee welcomed Cr Peter McLean attending as an observer and Council's new Director Growth and Finance, Mr Milan Marecic to their first meetings.

### **Apologies:**

Cr Russell Zammit            Camden Council Councillor  
 Andrew Carfield              General Manager

### **Acknowledgement of Country**

The Chair read the following Acknowledgement of Country:

I would like to acknowledge that this meeting is being held on the Traditional Lands and Waterways of the Dharawal people and also recognise surrounding Dharug, and Gundungurra people and pay our respect to Elders past, present, and those emerging.



## Audit, Risk and Improvement Committee

### Apologies

#### RECOMMENDED

That leave of absence be granted.

#### DECISION

Leave of absence granted to Cr Russell Zammit.

### **BUS01 Declarations of Interest**

#### RECOMMENDED

That the Audit, Risk and Improvement Committee declarations be noted.

#### DISCUSSION

No declarations were made.

#### DECISION

The Audit, Risk and Improvement Committee noted the declarations.

### **BUS02 Minutes to the 5 July 2023 Audit, Risk and Improvement Committee Meeting**

#### RECOMMENDED

That the Audit, Risk and Improvement Committee:

- i. approve the minutes to the 5 July 2023 Audit, Risk and Improvement Committee meeting; and
- ii. note the status of actions included in the actions list.

#### DISCUSSION

The Internal Audit Coordinator provided an update on the outstanding actions noting that a number of actions have been completed due to the presentation session held on 2 August 2023. The Committee thanked staff for preparing and delivering the following presentations at the separate session:

- Cyber Security six monthly update
- Safety Audit Regime and Chain of Responsibility
- Section 355 Committees transition to Reference Groups
- Long-term financial plan and budget monitoring.

The Internal Audit Coordinator advised that the Assurance Map is nearing completion and is scheduled for the December Committee meeting, along with the Reserves Policy that was presented to ELG last week.

It was agreed that action item 120 regarding 'in-camera' sessions being held for any significant legal matters be removed from the actions list as is considered business as usual.



## Audit, Risk and Improvement Committee

The Committee noted the volume of reports scheduled for the 6 December 2023 Committee meeting and asked whether this was achievable. The Internal Audit Coordinator advised that discussion would be held with the Chair to discuss the reports for the next two Committee meetings and determine the appropriate schedule.

### DECISION

Following review and discussion, the Audit, Risk and Improvement Committee:

- i. approved the minutes to the 5 July 2023 Audit, Risk and Improvement Committee meeting;
- ii. noted the status of actions included in the actions list; and
- iii. raised the following action:
  - a. requested the removal of action item 120 regarding 'in-camera' sessions being held for any significant legal matters.

**Moved:** Ms Elizabeth Gavey  
**Seconded:** Mr Barry Husking

*Centium's Director Risk and Assurance, Ms Penny Corkill arrived, the time being 3.08pm.*

### **BUS03 INTERNAL AUDIT - Internal Audit Reports issued since last Meeting - Payroll, Drives24 and Fleet Management**

### RECOMMENDED

That the Audit, Risk and Improvement Committee note the Internal Audit Reports issued since the last meeting for Payroll, DRIVES24 and Fleet Management.

### DISCUSSION

#### Fleet Management

Centium's Director Risk and Assurance, Ms Penny Corkill, provided an overview of the Fleet Management Internal Audit report highlighting the positive findings and risk rated findings.

The Committee asked whether system capabilities was an issue across other councils and whether any benchmarking was undertaken around the size of Council's fleet. The Acting Manager Traffic, Building and Depot Services advised that Council has worked closely with the system provider to improve the system where possible however, all requirements are not in the current system.

Ms Corkill advised benchmarking was outside the audit scope. The Acting Manager Traffic, Building and Depot Services advised that Camden is different to many other councils as it operates its own waste service which significantly increases the number of heavy vehicles.

The Committee requested an update on the management response that was not agreed to and the Manager Traffic, Depot and Building Services clarified the disagreement.



## Audit, Risk and Improvement Committee

The Committee asked who Council's current leaseback supplier is and this information was provided.

The Committee asked about the insurance excess payment arrangements for staff and the Manager Traffic, Depot and Building Services outlined the requirements and processes in place to assist in reducing these insurance claims.

The Committee acknowledged the value in undertaking this internal audit.

### Payroll

The Internal Audit Coordinator provided an overview of this report noting it was outsourced to Prosperity. It was noted that several of the findings have already been completed.

The Committee referred to the performance improvement items noting that a management response was not provided for all items and suggested that this be included for future reports. The Internal Audit Coordinator agreed and advised that Council does track the implementation of performance improvement opportunities.

The Committee asked whether the system automatically calculates termination payments and whether they are checked and the Head of People and Culture confirmed that all termination payments are automatically calculated by the system and manually recalculated and checked prior to payment.

### DRIVES24

The Internal Audit Coordinator advised that this audit was complete and the audit certificate was issued to Transport for NSW by the due date.

### Budget Development

The Internal Audit Coordinator advised that the Budget Development audit is at the final stages with the management response recently provided. It was advised that the audit report will be distributed to the Committee out of session after being presented to ELG for endorsement of the management response.

The Committee congratulated internal audit on the results received in the customer satisfaction surveys for both internal and outsourced audits.

### DECISION

Following review and discussion, the Audit, Risk and Improvement Committee:

- i. noted the Internal Audit Reports issued since the last meeting for Payroll, DRIVES24 and Fleet Management; and
- ii. raised the following action:
  - a. that management responses be included for all future performance improvement opportunities.



## Audit, Risk and Improvement Committee

*Centium's Director Risk and Assurance, Ms Penny Corkill and Council's Acting Manager Traffic, Depot and Building Services left during this item, the time being 3.25pm.*

**BUS04 Acting General Manager's Update**RECOMMENDED

That the Audit, Risk and Improvement Committee note the Acting General Manager's update.

DISCUSSION

The Acting General Manager advised that the Mayoral election will be held at the Council meeting on 12 September 2023 and the revised Audit, Risk and Improvement Committee Terms of Reference and Internal Audit Charter will be considered at the same meeting.

The Acting General Manager provided an update on the West Invest Program advising that the total program of work is valued at \$132 million. The program covers 11 projects including Cut Hill Reserve redevelopment and a new animal care shelter noting Council has already received funding deeds for both.

The Committee noted that one of the projects appeared to be missing from the list attached to BUS05 and it was noted that an updated list could be provided.

The Committee asked about the availability of resources to be able to deliver these projects and the Acting General Manager outlined the experience Council has in projects of this size. It was advised that recruitment of additional project managers was underway with more experienced project managers allocated to larger scale projects.

The Committee asked whether there have been any cost escalation issues with these projects. The Acting General Manager advised that some costs have increased since the grant submissions, however Council has been working on the inclusion of appropriate clauses in the funding deeds to ensure any commitment is achievable.

The Committee requested an update be provided on the outcome of the revised Audit, Risk and Improvement Committee Terms of Reference after the Council meeting on 12 September. The Internal Audit Coordinator advised the Committee of the recent Councillor briefing and confirmed that an update would be provided post Council meeting.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee:

- i. noted the Acting General Manager's update; and
- ii. raised the following action:
  - a. requested the outcome of the revised Audit, Risk and Improvement Committee Terms of Reference and Internal Audit Charter be communicated to the Committee after the Council meeting on 12 September 2023.





## Audit, Risk and Improvement Committee

### **BUS05 RISK MANAGEMENT - Enterprise Risk Management Update**

#### RECOMMENDED

That the Audit, Risk and Improvement Committee note the Enterprise Risk Management update.

#### DISCUSSION

##### Risk Culture Survey

The Director Customer and Corporate Strategy provided a presentation on the outcomes from the Risk Culture Survey undertaken as part of the Integrated Risk Management Project.

The Director Customer and Corporate Strategy advised there is further detail behind the survey results.

The Committee asked whether any of the results were surprising and whether Council has a target risk maturity level. The Director Customer and Corporate Strategy confirmed the results aligned with the improvements put in place since the previous risk maturity assessment undertaken 12 months ago and that Council is seeking to improve by one or two points with the next survey.

The Committee referred to the participation rate of 68% asking who this included and whether there is a plan in place to increase participation rates. The Director Customer and Corporate Strategy confirmed that the survey was sent to Managers and all people leaders. The Committee suggested making the survey mandatory for Managers and all people leaders and the Director Customer and Corporate Strategy advised that the communication plan could be reviewed to assist in increasing numbers.

The Committee asked how many staff members were sent the risk culture survey and make up the 68% completion rate. This question was taken on notice.

The Committee noted the overall results of 5.5 out of 10 and asked whether the survey questions were specific resulting in clear responses. The Director Customer and Corporate Strategy advised that some questions were subjective and may have been difficult for some to interpret noting that how these questions are framed will be re-examined.

##### Business Continuity Program

The Director Customer and Corporate Strategy provided an update on the Business Continuity Program advising that a workshop was conducted recently with ELG to identify business critical facilities.

##### Priority Projects

The Committee was provided with an update on Priority Projects advising that these are presented monthly to the Project Governance Committee meetings.

The Committee referred to the overall health of each project noting that it is referring to the past and asked whether the future state for each project is also considered. The Acting General Manager outlined the process, advising that relevant project managers also attend meetings to provide information on the future for each project. The process to submit a change request for a project was also discussed.



## Audit, Risk and Improvement Committee

The Committee suggested the inclusion of the total cost of each project within the report. The Acting General Manager outlined the current integration issues between the project management system and finance system that impact this reporting.

The Committee suggested the inclusion of the overall strategic risk for each project be included.

### DECISION

Following review and discussion, the Audit, Risk and Improvement Committee:

- i. noted the Enterprise Risk Management update; and
- ii. raised the following actions:
  - a. requested a response to the question taken on notice regarding how many staff members were sent the risk culture survey and make up the 68% completion rate;
  - b. requested the inclusion of the strategic risk for each project in future Priority Project reports.

*The Chief Information Officer arrived during discussion of this item, the time being 3.51pm.*

### **BUS06 EXTERNAL AUDIT - External Audit Update**

#### RECOMMENDED

That the Audit, Risk and Improvement Committee note the External Audit Update.

#### DISCUSSION

Ms Mary Yuen, Audit Office of NSW, confirmed that the Audit Office are scheduled to commence the final audit of the financial statements for the year ended 30 June 2023 on 28 September 2023 in accordance with the Engagement Plan. It was noted that some Audit Office staff will commence several days earlier in order to focus on asset revaluations.

Ms Yuen advised an Interim Management Letter will not be issued with IT related matters to be included in the Final Management Letter. It was noted that the Civica Authority upgrade has been reviewed and there were no significant findings.

The Committee asked the Chief Financial Officer for an update on the preparation of the financial statements for audit. The Chief Financial Officer confirmed that the financial statements have been prepared and are currently in review stages with the intention of providing to the Audit Office by the agreed date.

The Committee requested an update on the Rural Fire Service asset findings previously raised and the Chief Financial Officer outlined the current challenges and steps taken to resolve.



## Audit, Risk and Improvement Committee

The Committee asked whether Council was on track to meet the Committee meeting date of 18 October 2023 and the Chief Financial Officer confirmed at this stage on track.

The Committee referred to the release of the Audit Office Annual Work Program 2023-26 noting the upcoming artificial intelligence audit.

### DECISION

Following review and discussion, the Audit, Risk and Improvement Committee noted the External Audit Update.

*BUS11 - INTERNAL AUDIT - Review of Internal Audit Manual and Quality Assurance and Improvement Program was dealt with at the conclusion of this item.*

### **BUS07 COMPLIANCE - Quarterly Legislative Compliance Declarations - April to June 2023**

### RECOMMENDED

That the Audit, Risk and Improvement Committee note the status of compliance declarations for the previous quarter.

### DISCUSSION

*This item was dealt with at the conclusion of BUS11 - INTERNAL AUDIT - Review of Internal Audit Manual and Quality Assurance and Improvement Program.*

The Manager Legal and Governance confirmed there were no non-compliance matters reported for the April to June 2023 quarter.

The Committee asked how confident is Council that Managers are reviewing their policies and procedures as a result of legislative changes and the Manager Legal and Governance confirmed that the policy clearly outlines this responsibility.

### DECISION

Following review and discussion, the Audit, Risk and Improvement Committee noted the status of compliance declarations for the previous quarter.

### **BUS08 COMPLIANCE - Update on the Application of the Public Interest Disclosures Act 2022**

### RECOMMENDED

That the Audit, Risk and Improvement Committee note the update on the implications of the *Public Interest Disclosures Act 2022*.

### DISCUSSION

The Manager Legal and Governance advised that Council is on track for the commencement of the updates to the *Public Interest Disclosures Act 2022* which come into effect on 1 October 2023, and provided the Committee with an overview of the changes.



## Audit, Risk and Improvement Committee

The Manager Legal and Governance advised the NSW Ombudsman has just released two eLearning modules that will be taken into consideration in conjunction with Council's training material prior to release to staff.

It was advised Council's revised *Public Interest Disclosures Act Internal Reporting* policy is scheduled to be presented to Council at its meeting on 12 September 2023 and will include the increase in disclosures officers to 30.

The Committee noted the reference in the Act that suppliers are considered public officials and asked how Council will ensure that suppliers are made aware of these changes. The Manager Legal and Governance advised that suppliers will receive an appropriate form of communication or training.

The Committee asked whether the training for Council staff will be mandatory and it was confirmed that it will be.

### DECISION

Following review and discussion, the Audit, Risk and Improvement Committee noted the update on the implications of the *Public Interest Disclosures Act 2022*.

### **BUS09 PERFORMANCE DATA AND MEASUREMENT AND FRAUD CONTROL AND ETHICS - Governance Information Report - 30 June 2023**

### RECOMMENDED

That the Audit, Risk and Improvement Committee note the Governance Information Report for the six months to 30 June 2023.

### DISCUSSION

The Internal Audit Coordinator provided an overview of the report and asked if the Committee had any questions.

The Committee noted the positive customer service results and low numbers of complaints received and the Director Customer and Corporate Strategy discussed the statistics being in accordance with the complaint definition in Council's policy.

The Internal Audit Coordinator noted that this report now includes the Office of the Children's Guardian information as requested by the Committee. Mandatory reporting to the Department of Communities and Justice and the Police for the Young People was also explained. The Internal Audit Coordinator asked whether this mandatory reporting should be included in future reports and the Committee agreed that it should.

### DECISION

Following review and discussion, the Audit, Risk and Improvement Committee noted the Governance Information Report for the six months to 30 June 2023.

*The Manager Legal and Governance left after this item and the Injury Management and Well-being Officer arrived, the time being 4.37pm.*



## Audit, Risk and Improvement Committee

### **BUS10 GOVERNANCE - Work Health and Safety Update - January to June 2023**

#### RECOMMENDED

That the Audit, Risk and Improvement Committee note the Work Health and Safety Update – January to June 2023.

#### DISCUSSION

The Manager Safety and Risk provided an update on the Safety Management System project and outlined the extensive review of policies and procedures that was undertaken due to legislative changes.

It was also advised the Chain of Responsibility project is complete with the policy recently endorsed by Council and the procedure endorsed by ELG.

It was advised the Construction Safety project is the last outstanding project and is nearing completing noting the recruitment of a Senior Work Health and Safety Officer, preferably with a construction background, will be undertaken.

The Committee asked how much Council's Chain of Responsibility processes have changed due to the legislation and the Manager Safety and Risk gave some examples of changes including the requirement to amend Council's Secondary Employment processes to ensure any related employment is captured.

The Committee asked whether psychosocial standards were considered as part of the review of WHS policies and procedures and the Manager Safety and Risk advised that this would be considered as part of the next review of relevant documents noting also that this is considered as part of the annual branch safety risk reviews.

The Committee noted the higher incident number in comparison to hazards and the Manager Safety and Risk outlined the safety reporting process and terminology used for reporting noting the severity rating of each incident is important.

The Committee referred to the four severe risks reported and the Manager Safety and Risk provided an outline of each of these.

The Committee referred to previous reporting that included injuries by type and requested this information be added to future reports. The Manager Safety and Risk advised that a safety management review is being undertaken and will include consideration by ELG of a more complete matrix for injury management which will include improved reporting. The Committee agreed to consider whether the next report to the Committee incorporating these changes, meets their needs.

#### DECISION

Following review and discussion, the Audit, Risk and Improvement Committee noted the Work Health and Safety Update – January to June 2023.

*The Head of People and Culture, Injury Management and Well-being Officer and Manager Safety and Risk left after this item, the time being 4.54pm.*





## Audit, Risk and Improvement Committee

### **BUS11 INTERNAL AUDIT - Review of Internal Audit Manual and Quality Assurance and Improvement Program**

#### RECOMMENDED

That the Audit, Risk and Improvement Committee:

- i. review and endorse the revised Internal Audit Manual; and
- ii. review and endorse the revised Internal Audit Quality Assurance and Improvement Program.

#### DISCUSSION

*This item was dealt with at the conclusion of BUS06 - EXTERNAL AUDIT - External Audit Update.*

The Internal Audit Coordinator provided an update on the revision of the Internal Audit Manual and Quality Assurance and Improvement Program advising that the Committee Chair has sent some minor changes via email to be incorporated.

The Committee asked whether the outsourced audits scheduled for 2023/2024 would be combined in one request for quotation and it was advised Council was currently out to market for the combined annual outsourced program. A similar process will be followed for the IT audits across the Internal Audit Plan.

The Internal Audit Coordinator advised that the International Auditing and Assurance Standards Board are currently revising the global Internal Audit Standards and these are expected to be released by the end of the year. Incorporation of any changes from the new standards will be considered as part of the next annual review.

The Committee discussed the key performance indicators agreeing that it would be beneficial to include additional commentary on the time taken to complete each audit under the 12 week completion indicator.

The Committee noted the change in the external assessment timeframe from five to four years to align with the Council term and asked if this would be reported to Council before or after the end of the term. The Internal Audit Coordinator suggested prior to the end of the Council term may be more appropriate, however, the Committee and Council will be consulted on the proposed timeframe at the appropriate time.

#### DECISION

Following review and discussion, the Audit, Risk and Improvement Committee:

- i. endorsed the revised Internal Audit Manual, subject to the inclusion of amendments circulated out of session by the Chair; and
- ii. endorsed the revised Internal Audit Quality Assurance and Improvement Program, noting the inclusion of appropriate additional commentary regarding the time taken to complete each audit under the 12 week completion key performance indicator.

*The Manager Legal and Governance arrived during discussion of this item, the time being 4.12pm.*



## Audit, Risk and Improvement Committee

*Ms Mary Yuen, Audit Office of NSW, left after this item, the time being 4.17pm.*

*BUS07 - COMPLIANCE - Quarterly Legislative Compliance Declarations - April to June 2023 was dealt with at the conclusion of this item.*

### **BUS12 INTERNAL AUDIT - Audit Report Recommendations - Implementation Status Update - July 2023**

#### RECOMMENDED

That the Audit, Risk and Improvement Committee note the Audit Recommendations Implementation Status Update for 31 July 2023.

#### DISCUSSION

The Internal Audit Coordinator provided an update on the implementation of audit recommendations noting that 92% are on track or complete with Management advising 76 recommendations were completed since last reporting. Since the implementation of the audit function there have been a total of 743 audit recommendations made and 706 have been implemented.

The Chief Information Officer provided an update on the implementation of the penetration test recommendations advising that only a couple of low risk rated findings remain outstanding.

The Committee asked whether penetration testing would be scheduled annually and the Chief Information Officer confirmed it would be. It was also noted that an Essential 8 audit would be conducted next year.

The Committee referred to the outstanding recommendation regarding the referral of contracts to the legal and governance team and asked if a method had been developed for when to refer and the Director Customer and Corporate Strategy advised that a matrix is currently under development that will assess risks to determine which documents require review.

It was also noted that some standardised clauses have been developed for inclusion in various contracts. The Internal Audit Coordinator advised that commentary will be included in the cover report when this is next reported indicating how it was completed.

#### DECISION

Following review and discussion, the Audit, Risk and Improvement Committee noted the Audit Recommendations Implementation Status Update for 31 July 2023.

### **BUS13 INTERNAL AUDIT - Internal Audit Plan Status Update**

#### RECOMMENDED

That the Audit, Risk and Improvement Committee note the internal audit plan status update.

#### DISCUSSION



## Audit, Risk and Improvement Committee

The Internal Audit Coordinator provided an update on the completion of audits under the Internal Audit Plan including the status of audits not yet complete. It was advised the Request for Quote is out to market for the outsourced audits for 2023/2024 including investments, dam safety management system and senior executive and management recruitment.

It was noted that the action plan from the previous self-assessment is now complete and that the annual self-assessment is currently underway.

The Committee referred to the 17% of time spent on Committee activities and asked whether this included the review and implementation of the Office of Local Government Guidelines for Risk Management and Internal Audit in Local Government in NSW and the Committee Terms of Reference. This question was taken on notice.

### DECISION

Following review and discussion, the Audit, Risk and Improvement Committee:

- i. noted the internal audit plan status update; and
- ii. raised the following action item:
  - a. requested a response to the question taken on notice regarding whether the 17% of time spent on Committee activities includes preparation for the review and implementation of the Office of Local Government Guidelines for Risk Management and Internal Audit for Local Government in NSW and the Committee Terms of Reference.

*The Chief Information Officer left after this item, the time being 5.12pm.*

### **BUS14 COMPLIANCE - Update on Reports from Authoritative Bodies**

#### RECOMMENDED

That the Audit, Risk and Improvement Committee note the update on reports from authoritative bodies.

#### DECISION

Following review and discussion, the Audit, Risk and Improvement Committee noted the update on reports from authoritative bodies.

*The Chief Financial Officer left after this item, the time being 5.13pm.*

### **BUS15 Checklist of Compliance with Committee Requirements**

#### RECOMMENDED

That the Audit, Risk and Improvement Committee note the Checklist of Compliance with the Audit, Risk and Improvement Committee Charter for the 2023 calendar year.

#### DISCUSSION



## Audit, Risk and Improvement Committee

The Committee noted this report and that all scheduled reporting was included in the agenda. The Committee asked which service reviews would be presented to the Committee for review in the future and the Director Customer and Corporate Strategy advised that a program is currently being developed.

### DECISION

Following review and discussion, the Audit, Risk and Improvement Committee noted the Checklist of Compliance with the Audit, Risk and Improvement Committee Charter for the 2023 calendar year.

### **BUS16 General Business**

### RECOMMENDED

That the Audit, Risk and Improvement Committee note any General Business items discussed.

### DISCUSSION

The Internal Audit Coordinator advised the Committee of the Council resolution of 8 August 2023 requesting that the Committee consider a heavy vehicle compliance audit as part of the internal audit plan.

The Internal Audit Coordinator reminded the Committee that the Internal Audit Plan endorsed by the Committee at its July meeting did consider this and it is currently on the exclusion list noting that some sections may be captured in the Work Health and Safety audit on the Plan. At the time of the recent review of the Internal Audit Plan, the Chain of Responsibility project was not yet complete. It was advised the intention was to consider an audit of heavy vehicle compliance as part of the next review of the Internal Audit Plan to be finalised around June 2024, with an audit likely to be included for the 2024/2025 year.

The Committee agreed that a heavy vehicle compliance audit be considered as part of the next review of the Internal Audit Plan, noting that it was important that the actions arising from the Chain of Responsibility project have time to be established before an audit is conducted.

### DECISION

Following review and discussion, the Audit, Risk and Improvement Committee:

- i. noted the General Business items discussed; and
- ii. raised the following action:
  - a. consider the inclusion of a heavy vehicle compliance audit as part of the next review of the internal audit plan.

### **Meeting Closed at 5.18pm**

### **Next Meeting:**

The next meeting of the Audit, Risk and Improvement Committee will be held on 18 October 2023 at 3.00pm with the location to be advised.

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