

Level 2, 10-16 Forest Street
Bendigo, VICTORIA
PO Box 30, Bendigo VICTORIA 3552

Ph: (03) 5445 4200
Fax: (03) 5444 4344
rsd@rsdadvisors.com.au
www.rsdadvisors.com.au

21st October 2015

Mr Rowan Perkins
General Manager
Berrigan Shire
PO Box 137
BERRIGAN NSW 2712

Dear Mr Perkins

CLOSING REPORT 2014–15

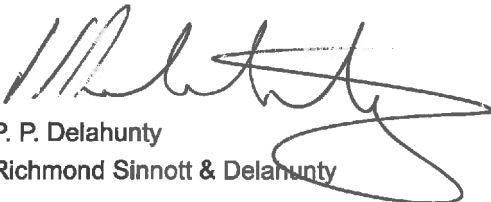
Thankyou for the opportunity to provide audit services to your Council.

We take this opportunity to provide you with our Audit Closing Report. This document includes prescribed information necessary under Australian Auditing Standards. It includes;

- details of key audit risks identified; and
- description of the audit scope as defined under both Australian Audit Standards and the *Associations Incorporation Reform Act 2012*

Should you have any questions regarding this Closing Report, or our audit, please contact me.

Yours faithfully,



P. P. Delahunty
Richmond Sinnott & Delahunty



Berrigan Shire Council
Closing Report to Council
Financial year ending 30 June 2015

Contents

1	Purpose of this report	3
2	Scope of the audit	3
3	Audit conclusion	3
4	Disposition of key financial report audit risks	4
	4.1 Audit risks relating to the financial report	4
5	Other areas of audit focus	6
	5.1 Qualitative aspects of accounting practices	6
	Accounting policies.....	6
	Management judgements and estimates	6
	5.2 Fraud, irregularities or regulatory non-compliance	7
6	Additional matters for communication	8
	6.1 Management representations.....	8
	6.2 Audit adjustments.....	8
7	Internal control issues	8
	7.1 Deficiencies in the design or operation of key internal controls identified in the final phase of the audit.....	8
8	Outstanding items	9

1 Purpose of this report

This closing report has been prepared to communicate issues arising from our audit and as such is incidental to the audit. This document is a key tool for discharging our responsibilities in relation to communicating with those charged with the governance of Berrigan Shire Council.

2 Scope of the audit

The audit approach focused on key financial report audit risks. This involved gaining an understanding of significant financial reporting processes and a combination of internal control testing and substantive audit procedures to assess the residual risk of material misstatement of the financial report.

We did not design our audit approach to identify matters that may be appropriate to report to you. Consequently, this report cannot be relied upon as a comprehensive report of all significant accountability and governance issues. You cannot assume that any matters reported to you indicate that there are no additional matters that you should be aware of in meeting your responsibilities.

3 Audit conclusion

Subject to satisfactory resolution of the outstanding items outlined in Appendix A, we conclude that the financial report of Berrigan Shire Council is presented fairly.

We have arrived at this opinion after consideration of the issues outlined below.

4 Disposition of key financial report audit risks

This section summarises the key risks identified in the audit, our audit response in relation to each and the results of our procedures.

4.1 Audit risks relating to the financial report

The audit risks summarised in this section were identified and included in the Audit Strategy document.

Table: Audit risks relating to the financial report

Risk condition	Audit procedures performed	Audit response
Information technology and data integrity		
<p>The entity is dependent on a number of IT systems and processes for preparing the financial statements. Such dependence creates risks for:</p> <ul style="list-style-type: none"> • data integrity and infrastructure security • complexity of and dependency on IT infrastructure • business continuity and disaster recovery. 	<p>Reviewed and assessed the effectiveness of general IT controls operating at your entity, including controls over security, change management, business continuity and disaster recovery.</p>	<p>Overall IT controls in place were satisfactory. No reportable items noted.</p>
Risk of fraud through management override of controls		
<p>Entities are subjected to the risk of fraud due to management override of controls.</p>	<p>Assessed the processes in place to prevent and detect fraud. Completed ASA 240 specific audit procedures, including:</p> <ul style="list-style-type: none"> • Tested the appropriateness of journal entries and other adjustments made in preparing the financial report. • Reviewed accounting estimates for biases, and • Reviewed significant unusual transactions. 	<p>No evidence of fraudulent activity or material misstatements were noted through these reviews.</p>
Fair value assessment and revaluation of non-current physical assets		
<p>Non-current physical assets represent a material component of the total assets of the entity. Accounting standards require these assets be carried at fair value. Such measurements often involve complex assessments and significant judgement and estimation by experts.</p>	<ul style="list-style-type: none"> • Tested the effectiveness of key controls and place reliance on them (if appropriate) • Considered reports of expert valuers including the reasonableness of assumptions used and the processes for consulting with the entity • Substantiated the processed adjustments. 	<p>Revaluations have been completed appropriately by qualified staff or external valuers and were accurately processed through the general ledger and financial accounts.</p>
Revenue recognition		
<p>Accounting Standards for Revenue and contributions recognition may prevent not-for-profit entities from recording unexpended Grants as a liability – Income Received in Advance.</p>	<ul style="list-style-type: none"> • Reviewed and assessed the systems and process of revenue capture and recording for each material revenue stream • Tested the operating effectiveness of key controls 	<p>From our review of the revenue systems there were no items of significance which need to be communicated to management.</p>

Risk condition	Audit procedures performed	Audit response
	<ul style="list-style-type: none"> Performed cut-off procedures Assessed whether treatment of revenue is consistent with AASB 118 <i>Revenue</i> and AASB 1004 <i>Contributions</i> .	
Form and content of financial report		
The financial reporting requirements of the Australian accounting standards and <i>Local Government Act 1993</i> are extensive and complex.	Reviewed draft financial accounts against the industry model.	Minor presentation changes were made to the format of the report.
Creditor cut-offs		
It is important to identify and bring to account at June 30 the cost of all services and goods received to that date, irrespective of whether the Council has been invoiced yet.	We will examine the processes the Council applies to satisfy itself that all delivered goods and services are identified, and the unpaid invoices taken up, or an accrual made.	No items of significance were noted.
New and revised Australian Accounting Standards		
<p>AASB 10, 11 and 12 have become applicable for not-for-profit entities for financial years commencing on or after 1 January 2014.</p> <p>AASB 10 Consolidated Financial Statements replaces sections of AASB 127 and changes the definition of control in relation to whether or not entities need to be consolidated.</p> <p>The assessment of control requires significant management judgements.</p> <p>AASB 11 Joint Arrangements replaces AASB 131 and reduces the number of classifications of these arrangements from 3 to 2 and removes the option to use proportional consolidation when accounting for joint ventures.</p> <p>AASB 12 Disclosures of Interests in Other Entities requires extensive new disclosures about the judgements made in relation to determining control.</p>	<p>Reviewed note disclosures against the requirements of AASB 10, 11 & 12.</p> <p>Reviewed for any potential control issues which may require increased disclosure.</p>	<p>There were no entities identified which met the definition of control. Determined that no additional disclosures required.</p>
Indexation freeze on FAG		
<p>The Financial Assistance Grant (FAG) is an ongoing funding source received from the Federal Government and is provided to all Councils across Australia. Councils have no control over the amount they receive from the FAG, with a complex formula used to distribute the state wide amount allocated to NSW by the Federal Government.</p> <p>In the recently released Federal Budget papers, it was announced the indexation on the FAG would be frozen for the next three years, seriously affecting the revenue levels of Councils nationally.</p>	Reviewed the financial viability of Council through review of historical financial information as well as forward projections.	Despite the reduction in revenue from the FAG adjustments, our assessment found that Council is in a sound financial position with key indicators positive.

Risk condition	Audit procedures performed	Audit response
Revitalising Local Government review paper		
<p>In October 2013, an independent review into NSW Local Government, titled 'Revitalising Local Government' was released. The review was commissioned by the Department of Local Government to indicate improvements to combat major areas of concerns in relation to poor governance and the increasing number of Council with distressed financial situations.</p> <p>Berrigan Shire Council has been flagged for amalgamation in the report. The idea behind the proposed amalgamations included grouping a poor performing Council with one that had a more stable financial situation. The suggested merger involves Berrigan Shire merging with Jerilderie Shire Council. In this case, Berrigan is considered the stable organisation as Jerilderie Shire is facing a much more distressed situation.</p>	<p>Reviewed the going concern of Council and assessed the reasonableness of disclosures to be included in the financial report.</p>	<p>After discussions with management and review of the updated information provided by the Department we are comfortable that there are no additional disclosures that were required in the financial report.</p>

5 Other areas of audit focus

In our audit strategy we identified a number of other areas of audit focus. The following section summaries our findings in relation to each area.

5.1 Qualitative aspects of accounting practices

We reviewed the reasonableness of the underlying assumptions used by management in relation to accounting policies, accounting estimates and financial report disclosures.

Accounting policies

Council should be made aware by management of the material accounting policies adopted or changes to policies; and of methods used to account for material unusual transactions.

We are not aware of any material unusual transactions or of accounting policies adopted that relate to controversial or emerging areas where there is a lack of authoritative guidance.

Management judgements and estimates

Council should be made aware of the process used to formulate material accounting estimates and the judgements made by management underlying these estimates.

The following items are subject to material accounting estimates. We reviewed the underlying assumptions by management for reasonableness.

Table: Balances subjected to estimates and judgement

Component / Balance	Basis of estimate and underlying assumption	Audit conclusion
Valuation of land and buildings	Fair value based on market value for land and either market value or depreciated replacement cost for buildings. The valuation requires judgement on the current condition of the assets.	No issues noted, no material misstatements noted.
Fair value assessment of non-current physical assets	The new AASB 13 Fair Value standard requires fair value assessments that may involve both complex and significant judgement and estimation by management and experts. The value of land and buildings may be materially misstated and potential classification and disclosure risks may occur.	No material errors noted in the assessments made by management.
Impairment of Assets	Management estimation that the carrying value of assets reflects their recoverable amount based on a valuation based on written down replacement cost.	There was no material impairments noted.
Depreciation on buildings, plant and equipment	Assessment of the estimated useful lives.	Review of depreciation found that it was materially accurate.
Valuation and disclosure of financial instruments	Complex measurements and disclosures are required based on management's intentions in relation to the financial instruments, perception of the current market conditions and anticipation of future market movements.	No issues noted.
Employee benefits provision	Assumptions required for wage growth and CPI movements. The likelihood of employees reaching unconditional service is estimated. Treatment of leave under updated AASB119 standard.	No issues noted.

5.2 Fraud, irregularities or regulatory non-compliance

The Council, General Manager and senior management have responsibility for maintaining internal controls that prevent or detect fraud or error, and assuring regulatory compliance. The Council should be informed by management of any actual or suspected fraud or material errors.

We are not responsible for preventing or detecting fraud. However, we are required to consider the risk of material misstatement due to fraud when performing our risk assessments and analytical procedures.

Aside from the required standard risk due to management override of controls (as detailed in section 4) we did not identify any areas of material fraud risk or exposure, or regulatory non-compliance.

6 Additional matters for communication

The following section includes additional matters and findings from the audit which the auditing standards require us to communicate to those charged with governance.

6.1 Management representations

As part of our evidence gathering, we plan to obtain formal management representations in relation to a number of matters. A management representation letter will be drafted and will be required to be signed by the chief executive officer on the same date as the certification of the financial report. We do not rely solely on these representations, except where they are the only audit evidence reasonably available.

There were no representations made by management on which we found it solely necessary to rely for the purpose of forming our audit opinion.

6.2 Audit adjustments

In the course of our audit we may identify amounts that we believe should be recorded differently in the financial report. In the interest of better practice and enhanced public accountability we have requested that management adjust the financial report for all identified amounts. Material amounts must be adjusted in the financial report.

There were no adjustments required to the numbers disclosed in the financial statements.

There were no material errors which were not corrected by Council.

7 Internal control issues

As advised in our arrangement letter, Council and management are responsible for establishing and maintaining effective internal controls which will enable the preparation of the financial report that presents fairly and is free from material misstatement, whether due to fraud or error.

We have considered the internal control framework as part of our audit procedures. Our audit of the financial report was not designed to assess, nor do we provide an opinion on, the effectiveness of internal control. However, we communicate to you (using management letters) any significant weaknesses identified in the design or implementation of internal control over financial reporting that come to our attention during the audit.

7.1 Deficiencies in the design or operation of key internal controls identified in the final phase of the audit

During the course of our audit we have noted areas that could be improved. Issues noted in the final phase of the audit will be communicated to you in the final management letter to be issued and discussed with management at the conclusion of the audit. This report will identify any internal control deficiencies, recommendations and management action plans.

8 Outstanding items

The following items relating to the completion of our audit procedures are outstanding at the date of this report and need to be resolved before we issue our auditor's report.

Item	Action required	Responsibility
Subsequent events update	Review transactions and events up to date of signing	Management and audit
Financial report certification	To be signed on adoption of the accounts by the Council	Management
Management representation letter	To be signed on same date as the certification	Management

After the issue of the auditor's report we are required to undertake the following procedures. Any issues identified from this review will be reported to the General Manager for remedial action.

Item	Action required	Responsibility
Annual report	Review contents of annual report and confirm that correct audit report is included	Management and audit
Website	Review website for correct audit report	Management and audit

Berrigan Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2015

"Heart of the Southern Riverina"



Berrigan Shire Council

General Purpose Financial Statements

for the financial year ended 30 June 2015

Contents	Page
1. Statement by Councillors & Management	2
2. Primary Financial Statements:	
- Income Statement	3
- Statement of Comprehensive Income	4
- Statement of Financial Position	5
- Statement of Changes in Equity	6
- Statement of Cash Flows	7
3. Notes to the Financial Statements	8
4. Independent Auditor's Reports:	
- On the Financial Statements (Sect 417 [2])	83
- On the Conduct of the Audit (Sect 417 [3])	85

Overview

(i) These financial statements are General Purpose Financial Statements and cover the consolidated operations for Berrigan Shire Council.

(ii) Berrigan Shire Council is a body politic of NSW, Australia - being constituted as a Local Government area by proclamation and is duly empowered by the *Local Government Act (LGA) 1993* of NSW.

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

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

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

(iii) All figures presented in these financial statements are presented in Australian currency.

(iv) These financial statements were authorised for issue by the Council on 21 October 2015. Council has the power to amend and reissue these financial statements.

Berrigan Shire Council

General Purpose Financial Statements

for the financial year ended 30 June 2015

Statement by Councillors and Management

made pursuant to Section 413(2)(c) of the Local Government Act 1993 (as amended)

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

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

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

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

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

Signed in accordance with a resolution of Council made on 21 October 2015.

Bernard Curtain
MAYOR

Brian Hill
COUNCILLOR

Rowan Perkins
GENERAL MANAGER

Carla von Brockhusen
RESPONSIBLE ACCOUNTING OFFICER

Berrigan Shire Council

Income Statement

for the financial year ended 30 June 2015

Budget ¹ 2015	\$ '000	Notes	Actual 2015	Actual 2014
Income from Continuing Operations				
<i>Revenue:</i>				
8,742	Rates and Annual Charges	3a	8,826	8,629
1,387	User Charges and Fees	3b	2,214	1,905
438	Interest and Investment Revenue	3c	666	740
503	Other Revenues	3d	734	712
6,394	Grants and Contributions provided for Operating Purposes	3e,f	6,889	5,036
443	Grants and Contributions provided for Capital Purposes	3e,f	988	1,710
<i>Other Income:</i>				
-	Net gains from the disposal of assets	5	129	181
-	Net Share of interests in Joint Ventures and Associates using the equity method	19	-	-
17,907	Total Income from Continuing Operations		20,446	18,913
Expenses from Continuing Operations				
3,438	Employee Benefits and On-Costs	4a	7,295	7,085
69	Borrowing Costs	4b	57	34
5,652	Materials and Contracts	4c	2,860	4,076
5,286	Depreciation and Amortisation	4d	5,741	5,405
-	Impairment	4d	-	-
2,030	Other Expenses	4e	2,003	2,086
16,475	Total Expenses from Continuing Operations		17,956	18,686
1,432	Operating Result from Continuing Operations		2,490	227
Discontinued Operations				
-	Net Profit/(Loss) from Discontinued Operations	24	-	-
1,432	Net Operating Result for the Year		2,490	227
1,432	Net Operating Result attributable to Council		2,490	227
-	Net Operating Result attributable to Non-controlling Interests		-	-
989	Net Operating Result for the year before Grants and Contributions provided for Capital Purposes		1,502	(1,483)

¹ Original Budget as approved by Council - refer Note 16

Berrigan Shire Council

Statement of Comprehensive Income

for the financial year ended 30 June 2015

\$ '000	Notes	Actual 2015	Actual 2014
Net Operating Result for the year (as per Income statement)		2,490	227
Other Comprehensive Income:			
Amounts which will not be reclassified subsequently to the Operating Result			
Gain (loss) on revaluation of I,PP&E	20b (ii)	29,254	762
Impairment (loss) reversal relating to I,PP&E	20b (ii)	(410)	-
Total Items which will not be reclassified subsequently to the Operating Result		28,844	762
Amounts which will be reclassified subsequently to the Operating Result when specific conditions are met			
Other Movements		-	180
Total Items which will be reclassified subsequently to the Operating Result when specific conditions are met		-	180
Total Other Comprehensive Income for the year		28,844	942
Total Comprehensive Income for the Year		31,334	1,169
Total Comprehensive Income attributable to Council		31,334	1,169
Total Comprehensive Income attributable to Non-controlling Interests		-	-

Berrigan Shire Council

Statement of Financial Position

as at 30 June 2015

\$ '000	Notes	Actual 2015	Actual 2014
ASSETS			
Current Assets			
Cash and Cash Equivalents	6a	4,691	2,309
Investments	6b	16,630	14,000
Receivables	7	1,377	1,339
Inventories	8	331	462
Other	8	28	67
Non-current assets classified as "held for sale"	22	-	229
Total Current Assets		23,057	18,406
Non-Current Assets			
Investments	6b	-	-
Receivables	7	102	19
Inventories	8	257	-
Infrastructure, Property, Plant & Equipment	9	214,931	186,526
Investments accounted for using the equity method	19	-	-
Investment Property	14	-	-
Intangible Assets	25	-	-
Total Non-Current Assets		215,290	186,545
TOTAL ASSETS		238,347	204,951
LIABILITIES			
Current Liabilities			
Payables	10	1,485	1,270
Borrowings	10	261	117
Provisions	10	2,505	2,171
Total Current Liabilities		4,251	3,558
Non-Current Liabilities			
Payables	10	17	-
Borrowings	10	1,551	237
Provisions	10	303	265
Total Non-Current Liabilities		1,871	502
TOTAL LIABILITIES		6,122	4,060
Net Assets		232,225	200,891
EQUITY			
Retained Earnings	20	94,642	92,451
Revaluation Reserves	20	137,583	108,440
Council Equity Interest		232,225	200,891
Non-controlling Equity Interests		-	-
Total Equity		232,225	200,891

Berrigan Shire Council

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

\$ '000	Notes	Retained Earnings	Reserves (Refer 20b)	Council Interest	Non- controlling Interest	Total Equity
2015						
Opening Balance (as per Last Year's Audited Accounts)		92,451	108,440	200,891	-	200,891
a. Correction of Prior Period Errors	20 (c)	-	-	-	-	-
b. Changes in Accounting Policies (prior year effects)	20 (d)	-	-	-	-	-
Restated Opening Balance (as at 1/7/14)		92,451	108,440	200,891	-	200,891
c. Net Operating Result for the Year		2,490	-	2,490	-	2,490
d. Other Comprehensive Income						
- Revaluations : IPP&E Asset Revaluation Rsve	20b (ii)	-	29,254	29,254	-	29,254
- Revaluations: Other Reserves	20b (ii)	-	-	-	-	-
- Transfers to Income Statement	20b (ii)	-	-	-	-	-
- Impairment (loss) reversal relating to I,PP&E	20b (ii)	-	(410)	(410)	-	(410)
Other Comprehensive Income		-	28,844	28,844	-	28,844
Total Comprehensive Income (c&d)		2,490	28,844	31,334	-	31,334
e. Distributions to/(Contributions from) Non-controlling Interests		-	-	-	-	-
f. Transfers between Equity		(299)	299	-	-	-
Equity - Balance at end of the reporting period		94,642	137,583	232,225	-	232,225

\$ '000	Notes	Retained Earnings	Reserves (Refer 20b)	Council Interest	Non- controlling Interest	Total Equity
2014						
Opening Balance (as per Last Year's Audited Accounts)		92,404	107,498	199,902	-	199,902
a. Correction of Prior Period Errors	20 (c)	-	-	-	-	-
b. Changes in Accounting Policies (prior year effects)	20 (d)	-	-	-	-	-
Restated Opening Balance (as at 1/7/13)		92,404	107,498	199,902	-	199,902
c. Net Operating Result for the Year		227	-	227	-	227
d. Other Comprehensive Income						
- Revaluations : IPP&E Asset Revaluation Rsve	20b (ii)	-	762	762	-	762
- Revaluations: Other Reserves	20b (ii)	-	-	-	-	-
- Transfers to Income Statement	20b (ii)	-	-	-	-	-
- Impairment (loss) reversal relating to I,PP&E	20b (ii)	-	-	-	-	-
Other Comprehensive Income		-	762	762	-	762
Total Comprehensive Income (c&d)		227	762	989	-	989
e. Distributions to/(Contributions from) Non-controlling Interests		-	-	-	-	-
f. Transfers between Equity		(180)	180	-	-	-
Equity - Balance at end of the reporting period		92,451	108,440	200,891	-	200,891

Berrigan Shire Council

Statement of Cash Flows

for the financial year ended 30 June 2015

Budget 2015	\$ '000	Notes	Actual 2015	Actual 2014
Cash Flows from Operating Activities				
Receipts:				
8,728	Rates and Annual Charges		8,873	8,623
1,392	User Charges and Fees		2,262	1,760
436	Investment and Interest Revenue Received		633	770
6,840	Grants and Contributions		7,877	6,707
-	Bonds, Deposits and Retention amounts received		40	32
572	Other		1,720	1,553
Payments:				
(3,438)	Employee Benefits and On-Costs		(7,027)	(7,248)
(5,708)	Materials and Contracts		(3,581)	(4,560)
(69)	Borrowing Costs		(57)	(37)
(2,039)	Other		(2,034)	(2,445)
6,714	Net Cash provided (or used in) Operating Activities	11b	8,706	5,155
Cash Flows from Investing Activities				
Receipts:				
50	Sale of Investment Securities		-	4,000
-	Sale of Real Estate Assets		302	261
305	Sale of Infrastructure, Property, Plant & Equipment		227	210
-	Deferred Debtors Receipts		-	16
Payments:				
(450)	Purchase of Investment Securities		(2,630)	(2,000)
(7,825)	Purchase of Infrastructure, Property, Plant & Equipment		(5,557)	(6,838)
-	Purchase of Real Estate Assets		(4)	(173)
-	Deferred Debtors and Advances Made		(120)	-
(7,920)	Net Cash provided (or used in) Investing Activities		(7,782)	(4,524)
Cash Flows from Financing Activities				
Receipts:				
1,630	Proceeds from Borrowings and Advances		1,630	-
Payments:				
(178)	Repayment of Borrowings and Advances		(172)	(111)
1,452	Net Cash Flow provided (used in) Financing Activities		1,458	(111)
246	Net Increase/(Decrease) in Cash and Cash Equivalent:		2,382	520
2,228	plus: Cash and Cash Equivalents - beginning of year	11a	2,309	1,789
2,474	Cash and Cash Equivalents - end of the year	11a	4,691	2,309
Additional Information:				
	plus: Investments on hand - end of year	6b	16,630	14,000
	Total Cash, Cash Equivalents and Investments		21,321	16,309

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Contents of the Notes accompanying the Financial Statements

Note	Details	Page
1	Summary of Significant Accounting Policies	9
2(a)	Council Functions / Activities - Financial Information	26
2(b)	Council Functions / Activities - Component Descriptions	27
3	Income from Continuing Operations	28
4	Expenses from Continuing Operations	33
5	Gains or Losses from the Disposal of Assets	36
6(a)	Cash & Cash Equivalent Assets	37
6(b)	Investments	37
6(c)	Restricted Cash, Cash Equivalents & Investments - Details	39
7	Receivables	40
8	Inventories and Other Assets	41
9(a)	Infrastructure, Property, Plant & Equipment	43
9(b)	Externally Restricted Infrastructure, Property, Plant and Equipment	44
9(c)	Infrastructure, Property, Plant and Equipment - Current Year Impairments	44
10(a)	Payables, Borrowings and Provisions	45
10(b)	Description of (and movements in) Provisions	46
11	Statement of Cash Flows - Additional Information	47
12	Commitments for Expenditure	48
13	Statement of Performance Measures:	
	13a (i) Local Government Industry Indicators (Consolidated)	49
	13a (ii) Local Government Industry Graphs (Consolidated)	50
	13b Local Government Industry Indicators (by Fund)	52
14	Investment Properties	53 n/a
15	Financial Risk Management	53
16	Material Budget Variations	57
17	Statement of Developer Contributions	59
18	Contingencies and Other Liabilities/Assets not recognised	60
19	Interests in Other Entities	61 n/a
20	Equity - Retained Earnings and Revaluation Reserves	62
21	Financial Result & Financial Position by Fund	63
22	"Held for Sale" Non Current Assets & Disposal Groups	65
23	Events occurring after the Reporting Date	66 n/a
24	Discontinued Operations	66 n/a
25	Intangible Assets	66 n/a
26	Reinstatement, Rehabilitation and Restoration Liabilities	67
27	Fair Value Measurement	68

n/a - not applicable

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

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

(a) Basis of preparation

(i) Background

These financial statements are general purpose financial statements prepared in accordance with;

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

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

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

Because AASBs are sector neutral, some standards either:

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

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

Under the *Local Government Act* 1993, Regulations and Local Government Code of Accounting Practice and Financial Reporting, it should be noted that Councils in NSW only have a requirement to comply with AASBs.

(iii) New and amended standards adopted by Council

There were no accounting standards that became mandatory this year which materially impacted on Council's financial statements.

(iv) Early adoption of Accounting Standards

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

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

(v) Basis of Accounting

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

- (i) certain financial assets and liabilities at fair value through profit or loss and available-for-sale financial assets; all valued at fair value,
- (ii) the write down of any Asset on the basis of Impairment (if warranted) and
- (iii) certain classes of non-current assets (e.g. Infrastructure, Property, Plant and Equipment and Investment Property) that are accounted for at fair valuation.

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

(vi) Changes in Accounting Policies

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

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

(vii) Critical Accounting Estimates

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

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

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on 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 are set out below:

- (i) Estimated fair values of infrastructure, property, plant and equipment.
- (ii) Estimated remediation provisions.

Critical judgements in applying Council's accounting policies

- (i) Impairment of Receivables - Council has made a significant judgement about the impairment of a number of its receivables in Note 7.
- (ii) Projected Section 94 Commitments - Council has used significant judgement in determining future Section 94 income and expenditure in Note 17.

(b) Revenue recognition

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

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

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

Revenue is measured on major income categories as follows:

Rates, Annual Charges, Grants and Contributions

Rates, annual charges, grants and contributions (including developer contributions) are recognised as revenues when the Council obtains control over the assets comprising these receipts.

Control over assets acquired from rates and annual charges is obtained at the commencement of the rating year as it is an enforceable debt linked to the rateable property or, where earlier, upon receipt of the rates.

A provision for the impairment on rates receivables has not been established as unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold.

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

Revenue from Contributions is recognised when the Council:

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

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

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

The Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of S94 of the *Environmental Planning and Assessment Act 1979*.

Whilst Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon their physical 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.

A detailed Note relating to developer contributions can be found at Note 17.

User Charges, Fees and Other Income

User charges, fees and other income (including parking 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 first occurs.

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

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

Sale of Infrastructure, Property, Plant and Equipment

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

Interest and Rents

Rental income is accounted for on a straight-line basis over the lease term.

Interest Income from Cash and Investments is accounted for using the effective interest rate at the date that interest is earned.

Dividend Income

Revenue is recognised when the Council's right to receive the payment is established, generally when shareholders approve the dividend.

Other Income

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

(c) Principles of Consolidation

These financial statements incorporate

- (i) the assets and liabilities of Council and any entities (or operations) that it **controls** (as at 30 June 2015), and
- (ii) all the related operating results (for the financial year ended the 30th June 2015).

In the process of reporting on Council's activities as a single unit, all inter-entity year end balances and reporting period transactions have been eliminated in full between Council and its controlled entities.

(i) The Consolidated Fund

In accordance with the provisions of Section 409(1) of the LGA 1993, 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 and other entities through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this report.

The following entities have been included as part of the Consolidated Fund:

- General Purpose Operations
- Water Supply
- Sewerage Service

Due to their immaterial value and nature, the following Committees, Entities and Operations have been excluded from consolidation:

- *Australia Day Committee*
- *Barooga Advancement Group*
- *Barooga Community Botanical Gardens*
- *Barooga Recreation Reserve*
- *Berrigan Conservation and Tidy Towns*
- *Berrigan Shire Heritage Committee*
- *Berrigan Shire Youth Development Committee*
- *Berrigan Sports Ground*
- *Berrigan War Memorial Hall*
- *Berrigan War Memorial Swimming Pool*
- *Berriquin Community Toy Library*
- *Boomanoomana Landcare Group*
- *Finley Community Help Group*
- *Finley Log Cabin*
- *Finley Community Help Group*
- *Finley Pioneer Rail*
- *Finley Railway Park*
- *Finley Recreation Reserve*
- *Finley Showground and Sporting Complex*
- *Finley Swimming Pool*
- *Finley Tidy Towns*
- *Finley War Memorial Hall and School of Arts*
- *Mary Lawson Wayside Rest*
- *Fullers Road Landcare*
- *Native Dog Landcare Group*
- *Retreat Public Hall*
- *Tocumwal Foreshore*
- *Tocumwal Friends of the Library*
- *Tocumwal Historic Aerodrome Museum*
- *Tocumwal Rail Preservation*
- *Tocumwal Recreation Reserve*
- *Tocumwal Swimming Pool*
- *Tocumwal War Memorial Hall*

(ii) The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993* (as amended), 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 statements.

Trust monies and property held by Council but not subject to the control of Council, have been excluded from these statements.

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

(iii) Joint Arrangements

Council has no interest in any Joint Arrangements.

(iv) Associates

Council has no interest in any Associates.

(v) County Councils

Council is a member of the following County Council (a body corporate under the *Local Government Act 1993*);

- **Central Murray County Council**
Responsible for noxious weed management

The governing body of the County Council is responsible for managing its own affairs.

Council is of the opinion that it neither controls nor significantly influences the above County Council and accordingly this entity has not been consolidated or otherwise included within these financial statements.

(vi) Unconsolidated Structured Entities

Council has no interest in any Unconsolidated Structured Entities.

(d) Leases

All Leases entered into by Council are reviewed and classified on inception date as either a Finance Lease or an Operating Lease.

Finance Leases

Leases of property, plant and equipment where the Council has substantially all the risks and rewards of ownership are classified as finance leases.

Council did not have any finance leases in the year ended 30 June 2014 or the year ended 30 June 2015.

Operating Leases

Leases where a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases.

Payments made under operating leases (net of any incentives received from the lessor) are charged to the income statement on a straight-line basis over the period of the lease.

Lease income from operating leases is recognised in income on a straight-line basis over the lease term.

(e) Cash and Cash Equivalents

For Statement of Cash Flows (and Statement of Financial Position) presentation purposes, cash and cash equivalents includes;

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

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

(f) Investments and Other Financial Assets

Council (in accordance with AASB 139) classifies each of its investments into one of the following categories for measurement purposes:

- **financial assets at fair value through profit or loss**,
- **loans and receivables**,
- **held-to-maturity investments**, and
- **available-for-sale financial assets**.

Each classification depends on the purpose/intention for which the investment was acquired and at the time it was acquired.

Management determines each Investment classification at the time of initial recognition and re-evaluates this designation at each reporting date.

(i) Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss include financial assets that are "held for trading".

A financial asset is classified in the "held for trading" category if it is acquired principally for the purpose of selling in the short term.

Assets in this category are primarily classified as current assets as they are primarily held for trading and/or are expected to be realised within 12 months of the balance sheet date.

(ii) Loans and receivables

Loans and receivables are non derivative financial assets with fixed or determinable payments that are not quoted in an active market.

They arise when the Council provides money, goods or services directly to a debtor with no intention (or in some cases ability) of selling the resulting receivable.

They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity.

In contrast to the "Loans and Receivables" classification, these investments are generally quoted in an active market.

Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories.

Investments must be designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

Accordingly, this classification principally comprises marketable equity securities, but can include all types of financial assets that could otherwise be classified in one of the other investment categories.

They are generally included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date or the term to maturity from the reporting date is less than 12 months.

Financial Assets – Reclassification

Council may choose to reclassify a non-derivative trading financial asset out of the held-for-trading category if the financial asset is no longer held for the purpose of selling it in the near term.

Financial assets other than loans and receivables are permitted to be reclassified out of the held-for-trading category only in rare circumstances arising from a single event that is unusual and highly unlikely to recur in the near term.

Council may also choose to reclassify financial assets that would meet the definition of loans and receivables out of the held-for-trading or available-for-sale categories if it has the intention and ability to hold these financial assets for the foreseeable future or until maturity at the date of reclassification.

Reclassifications are made at fair value as of the reclassification date. Fair value becomes the new cost or amortised cost as applicable, and no reversals of fair value gains or losses recorded before reclassification date are subsequently made.

Effective interest rates for financial assets reclassified to loans and receivables and held-to-maturity categories are determined at the reclassification date. Further increases in estimates of cash flows adjust effective interest rates prospectively.

General Accounting and Measurement of Financial Instruments:

(i) Initial Recognition

Investments are initially recognised (and measured) at fair value, plus in the case of investments not at "fair value through profit or loss", directly attributable transactions costs

Purchases and sales of investments are recognised on trade-date - the date on which the Council commits to purchase or sell the asset.

Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Council has transferred substantially all the risks and rewards of ownership.

(ii) Subsequent Measurement

Loans and receivables and **held-to-maturity** investments are carried at amortised cost using the effective interest method.

Impairment

Council assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired.

A financial asset or a group of financial assets is impaired and impairment losses are incurred only if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.

(iii) Types of Investments

Council has an approved Investment Policy in order to undertake its investment of money in accordance with (and to comply with) Section 625 of the *Local Government Act 1993* and Clause 212 of the *Local Government (General) Regulation 2005*.

Investments are placed and managed in accordance with the Policy and having particular regard to authorised investments prescribed under the Ministerial Local Government Investment Order.

Council maintains its investment Policy in compliance with the Act and ensures that it or its representatives exercise care, diligence and skill that a prudent person would exercise in investing Council funds.

(g) Fair value estimation

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques.

Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values.

(h) Receivables

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

Receivables (excluding Rates and Annual Charges) are generally due for settlement no more than 30 days from the date of recognition.

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

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

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

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

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

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

(i) Inventories

Raw Materials and Stores, Work in Progress and Finished Goods

Raw materials and stores, work in progress and finished goods in respect of business undertakings are all stated at the lower of cost and net realisable value.

Cost comprises direct materials, direct labour and an appropriate proportion of variable and fixed overhead expenditure, the latter being allocated on the basis of normal operating capacity.

Costs are assigned to individual items of inventory on the basis of weighted average costs.

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.

Inventories held in respect of non-business undertakings have been valued at cost subject to adjustment for loss of service potential.

Land Held for Resale/Capitalisation of Borrowing Costs

Land held for resale is stated at the lower of cost and net realisable value.

Cost is assigned by specific identification and includes the cost of acquisition, and development.

(j) Infrastructure, Property, Plant and Equipment (I,PP&E)

Acquisition of assets

Council's non-current assets are continually revalued (over a five year period) in accordance with the fair valuation policy as mandated by the Office of Local Government.

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

- **Water and Sewerage Networks**
(Internal Valuation by Mr Fred Exton - Director Technical Services, Berrigan Shire Council)
- **Operational Land** (External Valuation by Mr Martin Burns – Principal Valuer, Liquid Pacific)
- **Buildings – Specialised/Non Specialised**
(External Valuation by Mr Martin Burns – Principal Valuer, Liquid Pacific)
- **Plant and Equipment**
(as approximated by depreciated historical cost)
- **Roads Assets incl. roads, bridges and footpaths**
(Internal Valuation by Mr Fred Exton - Director Technical Services, Berrigan Shire Council)
- **Drainage Assets** (Internal Valuation by Mr Fred Exton - Director Technical Services, Berrigan Shire Council)
- **Bulk Earthworks** (Internal Valuation by Mr Fred Exton - Director Technical Services, Berrigan Shire Council)
- **Community Land** (External Valuation by Mr Martin Burns Principal Valuer, Liquid Pacific)
- **Land Improvements**
(as approximated by depreciated historical cost)
- **Other Structures**
(as approximated by depreciated historical cost)
- **Other Assets**
(as approximated by depreciated historical cost)

Initial Recognition

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

Where settlement of any part of an asset's cash consideration is deferred, the amounts payable in the future are discounted to their present value as at the date of recognition (i.e. date of exchange) of the asset to arrive at fair value.

The discount rate used is the Council's incremental borrowing rate; the rate at which a similar borrowing could be obtained from an independent financier under comparable terms and conditions.

Where infrastructure, property, plant and equipment assets are acquired for no cost or for an amount other than cost, the assets are recognised in the financial statements at their fair value at acquisition date - the amount that the asset could have been exchanged between knowledgeable willing parties in an arm's length transaction.

Subsequent costs

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.

Asset Revaluations (including Indexation)

In accounting for Asset Revaluations relating to Infrastructure, Property, Plant and Equipment:

- Increases in the combined carrying amounts of asset classes arising on revaluation are credited to the asset revaluation reserve.
- To the extent that a net asset class increase reverses a decrease previously recognised via the profit or loss, then increase is first recognised in profit or loss.
- Net decreases that reverse previous increases of the same asset class are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the asset, with all other decreases charged to the Income statement.

Water and sewerage network assets are indexed annually between full revaluations in accordance with the latest indices provided in the NSW Office of Water - Rates Reference Manual.

For all other assets, Council assesses at each reporting date whether there is any indication that a revalued asset's carrying amount may differ materially from that which would be determined if the asset were revalued at the reporting date.

If any such indication exists, Council determines the asset's fair value and revalues the asset to that amount.

Full revaluations are undertaken for all assets on a five year cycle.

Capitalisation Thresholds

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

Land

- council land	100% Capitalised
- open space	100% Capitalised
- land under roads (purchases after 30/6/08)	100% Capitalised

Plant and Equipment

Office Furniture	> \$1,000
Office Equipment	> \$1,000
Other Plant and Equipment	> \$1,000

Buildings and Land Improvements

Park Furniture and Equipment	> \$2,000
------------------------------	-----------

Building

- construction/extensions	100% Capitalised
- renovations	> \$10,000

Other Structures	> \$2,000
------------------	-----------

Water and Sewer Assets

Reticulation extensions	> \$5,000
Other	> \$5,000

Stormwater Assets

Drains and Culverts	> \$5,000
Other	> \$5,000

Transport Assets

Road construction and reconstruction	> \$10,000
Reseal/Re-sheet and major repairs:	> \$10,000

Bridge construction and reconstruction	> \$10,000
--	------------

Other Infrastructure Assets

Swimming Pools	> \$10,000
Other Open Space/Recreational Assets	> \$10,000

Other Infrastructure	> \$10,000
----------------------	------------

Depreciation

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

Land is not depreciated.

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

Plant and Equipment

- Office Equipment	5 to 10 years
- Office furniture	10 to 20 years
- Computer Equipment	3 years
- Vehicles	5 to 8 years
- Heavy Plant/Road Making equip.	5 to 8 years
- Other plant and equipment	5 to 15 years

Other Equipment

- Playground equipment	5 to 15 years
- Benches, seats etc.	10 to 20 years

Buildings

- Buildings: Masonry	50 to 100 years
- Buildings: Other	20 to 40 years

Stormwater Drainage

- Drains	80 to 100 years
- Culverts	50 to 80 years

Transportation Assets

- Sealed Roads: Surface	15 to 20 years
- Sealed Roads: Structure	50 years
- Unsealed roads	20 to 50 years
- Bridge: Concrete	80 to 100 years
- Bridge: Other	50 to 80 years

- Road Pavements	50 years
------------------	----------

- Kerb, Gutter and Paths	40 years
Water and Sewer Assets	
- Dams and reservoirs	80 to 100 years
- Bores	20 to 40 years
- Reticulation pipes: PVC	80 years
- Reticulation pipes: Other	25 to 75 years
- Pumps and telemetry	15 to 20 years
Other Infrastructure Assets	
- Bulk earthworks	Infinite

All asset residual values and useful lives are reviewed and adjusted (if appropriate), at each reporting date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount – refer Note 1(s) on Asset Impairment.

Disposal and De-recognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in Council's Income Statement in the year the asset is derecognised.

(k) Land

Land (other than Land under Roads) is in accordance with Part 2 of Chapter 6 of the *Local Government Act 1993* classified as either Operational or Community.

This classification of Land is disclosed in Note 9(a).

(l) 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 not to recognise land under roads acquired before 1 July 2008 in accordance with AASB 1051.

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

(m) Intangible Assets

Council has not classified any assets as Intangible.

(n) Crown Reserves

Crown Reserves under Council's care and control are not recognised as assets of the Council.

While, 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, ownership of the reserves remains with the Crown.

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

Representations are currently being sought across State and Local Government to develop a consistent accounting treatment for Crown Reserves across both tiers of government.

(o) Rural Fire Service assets

Under section 119 of the *Rural Fires Act 1997*, "all fire fighting 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 fire fighting equipment has been purchased or constructed".

At present, the accounting for such fire fighting equipment is not treated in a consistent manner across all Councils.

Until such time as discussions on this matter have concluded and the legislation changed, Council will continue to account for these assets as it has been doing in previous years; i.e. exclude the assets, their values and depreciation charges from these financial statements.

(p) Investment property

Investment property comprises land and/or buildings that are principally held for long-term rental yields, capital gains or both that is not occupied by Council.

Council did not hold any investment property in the year ending 30 June 2014 or the year ending 30 June 2015.

(q) Provisions for close-down, restoration and environmental clean-up costs – including tips and quarries

Close-down, restoration and remediation costs include the dismantling and demolition of infrastructure, the removal of residual materials and the remediation of disturbed areas.

Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs.

Provisions for close down and restoration costs do not include any additional obligations expected to arise from future disturbance.

Costs are estimated on the basis of a closure plan.

The cost estimates are calculated annually during the life of the operation to reflect known developments; e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

Close-down, restoration and remediation costs are a normal consequence of tip and quarry operations, and the majority of close down and restoration expenditure is incurred at the end of the operations' life. .

Although the ultimate cost to be incurred is uncertain, Council estimates the respective costs based on feasibility and engineering studies using current restoration standards and techniques.

The amortisation or 'unwinding' of the discount applied in establishing the net present value of

provisions is charged to the Income statement in each accounting period.

This amortisation of the discount is disclosed as a borrowing cost in Note 4(b).

Other movements in the provisions for Close down, restoration and remediation costs including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations and revisions to discount rates are capitalised within property, plant and equipment.

These costs are then depreciated over the lives of the assets to which they relate.

Where rehabilitation is conducted systematically over the life of the operation, rather than at the time of closure, provision is made for the estimated outstanding continuous rehabilitation work at each balance sheet date and the cost is charged to the Income statement.

Provision is made for the estimated present value of the costs of environmental clean up obligations outstanding at the balance sheet date. These costs are charged to the income statement.

Movements in the environmental clean up provisions are presented as an operating cost, except for the unwind of the discount which is shown as a borrowing cost.

Remediation procedures generally commence soon after the time the damage, remediation process and estimated remediation costs become known but may continue for many years depending on the nature of the disturbance and the remediation techniques.

As noted above, the ultimate cost of environmental remediation is uncertain. Cost estimates can vary in response to many factors including changes to the relevant legal requirements, the emergence of new restoration techniques or experience at other locations.

The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production rates.

As a result there could be significant adjustments to the provision for close down and restoration and environmental clean up, which would affect future financial results.

Specific information relating to Council's provisions relating to Close-down, restoration and remediation costs can be found at Note 26.

(r) Non-Current Assets (or Disposal Groups) "Held for Sale" and Discontinued Operations

Non-current assets (or disposal groups) are classified as held for sale and stated at the lower of either:

- (i) their carrying amount, and
- (ii) fair value less costs to sell, if their carrying amount will be recovered principally through a sale transaction rather than through continuing use.

The exception to this is plant and motor vehicles, which are turned over on a regular basis.

Plant and motor vehicles are retained in Non-current Assets under the classification of Infrastructure, Property, Plant and Equipment - unless the assets are to be traded in after 30 June and the replacement assets were already purchased and accounted for as at 30 June.

For any assets or disposal groups classified as Non-current Assets "held for sale", an impairment loss is recognised at any time when the assets carrying value is greater than its fair value less costs to sell.

Non-current assets "held for sale" are not depreciated or amortised while they are classified as "held for sale".

Non-current assets classified as "held for sale" are presented separately from the other assets in the balance sheet.

A discontinued Operation is a component of Council that has been disposed of or is classified as "held for sale" and that represents a separate major line of business or geographical area of operations, is part of a single co-ordinated plan to dispose of such a line of business or area of operations, or is a subsidiary acquired exclusively with a view to resale.

Council did not have any discontinued operations in the year ended 30 June 2014 and the year ended 30 June 2015.

(s) Impairment of assets

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

Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Where an asset is not held principally for cash generating purposes (e.g. Infrastructure Assets) and would be replaced if the Council was deprived of it then depreciated replacement cost is used as value in use, otherwise value in use is estimated by using a discounted cash flow model.

Non-financial assets (other than goodwill) that suffered a prior period impairment are reviewed for possible reversal of the impairment at each reporting date.

(t) Payables

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

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

(u) Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred.

Borrowings are subsequently measured at amortised cost.

Amortisation results in any difference between the proceeds (net of transaction costs) and the redemption amount being recognised in the Income Statement over the period of the borrowings using the effective interest method.

Borrowings are removed from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired.

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

(v) Borrowing costs

Borrowing costs are expensed

(w) Provisions

Provisions for legal claims, service warranties and other like liabilities are recognised when:

- (i)** Council has a present legal or constructive obligation as a result of past events;
- (ii)** it is more likely than not that an outflow of resources will be required to settle the obligation; and
- (iii)** the amount has been reliably estimated.

Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole.

A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date.

The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability.

The increase in the provision due to the passage of time is recognised as interest expense.

(x) Employee benefits

(i) Short Term Obligations

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

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

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

All other short-term employee benefit obligations are presented as payables.

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

Wages and salaries, and annual leave are classified as Current Liabilities.

(ii) Other Long Term Obligations

The liability for all long service and annual leave in respect of services provided by employees up to the reporting date (not expected to be wholly settled within the 12 months after the reporting period) are recognised in the provision for employee benefits.

These liabilities are measured at the present value of the expected future payments to be made 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 then discounted using market yields at the reporting date based on national government bonds with terms to maturity and currency that match as closely as possible the estimated future cash outflows.

Due to the nature of when and how Long Service Leave can be taken, all Long Service Leave for

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

(iii) Retirement benefit obligations

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

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

Defined Benefit Plans

A liability or asset in respect of defined benefit superannuation plans would ordinarily be recognised in the balance sheet, and measured as the present value of the defined benefit obligation at the reporting date plus unrecognised actuarial gains (less unrecognised actuarial losses) less the fair value of the superannuation fund's assets at that date and any unrecognised past service cost.

The present value of the defined benefit obligation is based on expected future payments arising from membership of the fund to the reporting date, calculated annually by independent actuaries using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service.

However, when this information is not reliably available, Council can account for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans – i.e. as an expense when they become payable.

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named the "Local Government Superannuation Scheme – Pool B".

This Scheme has been deemed to be a "multi employer fund" for the purposes of AASB 119.

Sufficient information is not available to account for the Scheme as a defined benefit plan (in accordance

with AASB 119) because the assets to the scheme are pooled together for all Councils.

Pooled Employers are required to pay standard employer contributions and additional lump sum contributions to the Scheme.

The standard 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 standard employer contribution rates are:

Division B	1.9 times employee contributions
Division C	2.5% salaries
Division D	1.64 times employee contributions

As a pooled 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 entity.

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

The last valuation of the Scheme was performed by Mr Martin Stevenson BSc, FIA, FIAA on 20 February 2013. However the position is monitored annually and the Actuary has estimated that as at 30 June 2015 the prior period deficit still exists.

Effective from 1 July 2009, employers were required to contribute additional contributions to assist in extinguishing this deficit.

These additional contributions are estimated to remain in place until 30 June 2016 at an estimated amount of \$90,470. However, the Trustee is considering extending the additional contribution

period in order to build up a satisfactory surplus to allow the fund to transition to a less risky investment portfolio.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2015 is:

Employer reserves only*	\$M	Asset Coverage
Assets	1,707.43	
Past Service Liabilities	1,729.46	98.7%
Vested Benefits	1,761.55	96.9%

* excluding member accounts and reserves in both assets and liabilities

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

Investment return	7.0% per annum
Salary inflation	4.0% per annum
Increase in CPI	2.5% per annum

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.

The additional lump sum contribution for each Pooled Employer is a share of the total additional contributions of \$48.7 million per annum, apportioned according to each employer's share of the accrued liabilities as at 30 June 2009. These additional lump sum contributions are used to fund the deficit of assets to accrued liabilities as at 30 June 2009.

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

Council additional lump sum contributions per annum as a percentage of the total additional lump sum contributions for all Pooled Employers (of \$48.7m) provides an indication of the level of participation of that employer compared with other employers in the Pooled Employer sub-group. On this basis, Council's participation in the Scheme compared with other participating entities is approximately 0.19%.

Council's share of the 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 these financial statements.

Council has, however, disclosed a contingent liability in Note 18 to reflect the possible obligation that may arise should the Scheme require immediate payment to correct the deficiency.

The Council's expected contribution to the Fund in the year ending 30 June 2016 is \$180,478.

Defined Contribution 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.

(iv) Employee Benefit On-Costs

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

These amounts include Superannuation and Workers Compensation expenses payable upon the future payment of certain Leave Liabilities accrued as at 30 June 2015

(y) Self insurance

Council does not self insure.

(z) Allocation between current and non-current assets and liabilities

In determining if an asset or liability should be classified as current or non-current, consideration is given to the time when each asset or liability is expected to be settled.

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

Exceptions

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

Inventories "held for trading", are also classified as current even if not expected to be realised in the next 12 months.

(aa) Taxes

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

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

Goods and Services Tax (GST)

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

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

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

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

Operating cash flows within the Cash Flow Statement are on a gross basis; i.e. inclusive of GST where applicable.

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

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

(ab) New accounting standards and interpretations

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

Council has not adopted any of these standards early.

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

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

Applicable to Local Government:

AASB 9 - Financial Instruments (and associated amending standards)

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

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

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

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

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

AASB 15 will introduce a five step process for revenue recognition with the core principle of the new Standard being that entities recognise revenue so as to depict the transfer of goods or services to customers in amounts that reflect the consideration (that is, payment) the entity expects to be entitled in exchange for those goods or services.

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

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

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

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

AASB 124 - Related Party Disclosures

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

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

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

Not applicable to Local Government per se;

None

(ac) Rounding of amounts

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

(ad) Comparative Figures

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

(ae) Disclaimer

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

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

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

Functions/Activities	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 2(b).												
	Income from Continuing Operations			Expenses from Continuing Operations			Operating Result from Continuing Operations			Grants included in Income from Continuing Operations		Total Assets held (Current & Non-current)	
	Original Budget	Actual	Actual	Original Budget	Actual	Actual	Original Budget	Actual	Actual	Actual	Actual	Actual	Actual
	2015	2015	2014	2015	2015	2014	2015	2015	2014	2015	2014	2015	2014
Governance	1	-	-	708	585	638	(707)	(585)	(638)	2,204	6	238,347	10,817
Administration	262	370	348	263	9	281	(1)	361	67	-	64	-	13
Public Order & Safety	105	137	153	315	451	438	(210)	(314)	(285)	-	130	-	515
Health	2	4	6	101	119	233	(99)	(115)	(227)	-	-	-	187
Environment	967	1,440	1	1,114	1,851	196	(147)	(411)	(195)	-	-	-	528
Community Services & Education	232	494	444	698	753	1,845	(466)	(259)	(1,401)	-	364	-	84
Housing & Community Amenities	298	341	1,611	697	714	740	(399)	(373)	871	-	142	-	12,303
Water Supplies	3,070	3,235	2,984	3,070	2,423	2,376	-	812	608	-	45	-	31,594
Sewerage Services	2,517	1,906	2,017	2,517	1,884	1,858	-	22	159	-	62	-	21,611
Recreation & Culture	612	715	1,191	1,859	2,095	2,312	(1,247)	(1,380)	(1,121)	-	870	-	22,302
Mining, Manufacturing & Construction	7	13	108	250	246	344	(243)	(233)	(236)	-	-	-	493
Transport & Communication	1,577	2,142	2,658	4,142	6,001	6,530	(2,565)	(3,859)	(3,872)	-	760	-	100,234
Economic Affairs	296	295	252	741	825	895	(445)	(530)	(643)	-	-	-	4,270
Total Functions & Activities	9,946	11,092	11,773	16,475	17,956	18,686	(6,529)	(6,864)	(6,913)	2,204	2,443	238,347	204,951
Share of gains/(losses) in Associates & Joint Ventures (using the Equity Method)	-	-	-	-	-	-	-	-	-	-	-	-	-
General Purpose Income ¹	7,961	9,354	7,140	-	-	-	7,961	9,354	7,140	4,422	2,226	-	-
Operating Result from Continuing Operations	17,907	20,446	18,913	16,475	17,956	18,686	1,432	2,490	227	6,626	4,669	238,347	204,951

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

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

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

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

GOVERNANCE

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

ADMINISTRATION

Corporate Support and Other Support Services (not otherwise attributed to the listed functions / activities).

PUBLIC ORDER & SAFETY

Fire protection, animal control, beach control, enforcement of local government regulations, emergency services, other.

HEALTH

Inspection, immunisations, food control, health centres, other, administration.

ENVIRONMENT

Noxious plants and insect/vermin control, other environmental protection, solid waste management, street cleaning, drainage, stormwater management.

COMMUNITY SERVICES & EDUCATION

Administration, family day care, child care, youth services, other family and children, aged and disabled, migrant services, Aboriginal services, other community services, education.

HOUSING & COMMUNITY AMENITIES

Housing, town planning, street lighting, other sanitation and garbage, public cemeteries, public conveniences,

WATER SUPPLIES

SEWERAGE SERVICES

RECREATION & CULTURE

Public libraries, museums, art galleries, community centres, public halls, other cultural services, swimming pools, sporting grounds, parks and gardens (lakes), other sport and recreation.

MINING, MANUFACTURING & CONSTRUCTION

Building control, abattoirs, quarries & pits, other.

TRANSPORT & COMMUNICATION

Urban roads, sealed rural roads, unsealed rural roads, bridges, footpaths, aerodromes, parking areas, bus shelters and services, water transport, RMS works, other.

ECONOMIC AFFAIRS

Camping areas, caravan parks, tourism and area promotion, industrial development promotion, saleyards and markets, real estate development, commercial nurseries, other business undertakings.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 3. Income from Continuing Operations

\$ '000	Notes	Actual 2015	Actual 2014
(a) Rates and Annual Charges			
Ordinary Rates			
Residential		2,312	2,343
Farmland		1,720	1,687
Business		497	461
Total Ordinary Rates		4,529	4,491
Special Rates			
Nil			
Annual Charges (pursuant to s.496, s.496A, s.496B, s.501 & s.611)			
Domestic Waste Management Services		755	728
Stormwater Management Services		72	72
Water Supply Services		1,714	1,648
Sewerage Services		1,692	1,622
Waste Management Services (non-domestic)		64	68
Total Annual Charges		4,297	4,138
TOTAL RATES AND ANNUAL CHARGES		8,826	8,629

Council has used 2013 year valuations provided by the NSW Valuer General in calculating its rates.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 3. Income from Continuing Operations (continued)

\$ '000	Notes	Actual 2015	Actual 2014
(b) User Charges and Fees			
Specific User Charges (per s.502 - Specific "actual use" charges)			
Domestic Waste Management Services		143	113
Water Supply Services		984	920
Sewerage Services		19	10
Waste Management Services (non-domestic)		191	154
Total User Charges		1,337	1,197
Other User Charges and Fees			
(i) Fees and Charges - Statutory and Regulatory Functions (per s.608)			
Building Regulation		166	134
Private Works - Section 67		187	127
Section 149 Certificates (EPA Act)		22	26
Section 603 Certificates		22	23
Total Fees and Charges - Statutory/Regulatory		397	310
(ii) Fees and Charges - Other incl. General User Charges (per s.608)			
Aerodrome		21	18
Aged Care		75	75
Cemeteries		117	88
Food Control Fees		4	6
Leaseback Fees - Council Vehicles		64	54
Sewerage		15	13
Swimming Centres		99	83
Water Supply		38	31
Other		47	30
Total Fees and Charges - Other		480	398
TOTAL USER CHARGES AND FEES		2,214	1,905

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 3. Income from Continuing Operations (continued)

\$ '000	Notes	Actual 2015	Actual 2014
(c) Interest and Investment Revenue (incl. losses)			
Interest and Dividends			
- Interest on Overdue Rates and Annual Charges (incl. Special Purpose Rates)		29	39
- Interest earned on Investments (interest and coupon payment income)		634	701
- Interest on Deferred Debtors		3	-
<u>TOTAL INTEREST AND INVESTMENT REVENUE</u>		<u>666</u>	<u>740</u>
Interest Revenue is attributable to:			
Unrestricted Investments/Financial Assets:			
Overdue Rates and Annual Charges (General Fund)		29	39
General Council Cash and Investments		374	384
Restricted Investments/Funds - External:			
Water Fund Operations		117	125
Sewerage Fund Operations		146	192
<u>Total Interest and Investment Revenue Recognised</u>		<u>666</u>	<u>740</u>
(d) Other Revenues			
Rental Income - Other Council Properties		80	66
Fines		5	5
Legal Fees Recovery - Rates and Charges (Extra Charges)		47	35
Diesel Rebate		61	64
Insurance Rebate		57	27
Recycling Income (non domestic)		3	5
Sales - General		10	27
Sale of Gravel		6	102
Sale of Scrap Metal		9	23
Statecover OHS Incentives		-	17
Sale of High Security Water		334	201
Workers Compensation Recovery		55	29
Other - Roads Private Works Income		-	65
Paid Parental Leave Scheme		17	-
Other		50	46
<u>TOTAL OTHER REVENUE</u>		<u>734</u>	<u>712</u>

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 3. Income from Continuing Operations (continued)

\$ '000	2015 Operating	2014 Operating	2015 Capital	2014 Capital
(e) Grants				
General Purpose (Untied)				
Financial Assistance - General Component	1	3,039	1,500	-
Financial Assistance - Local Roads Component	1	1,283	629	-
Pensioners' Rates Subsidies - General Component		100	97	-
Total General Purpose		4,422	2,226	-

¹ The Financial Assistance Grant for the comparative 2013/14 year reflects a one off timing difference (reduction). This grant ceased being paid in advance in the 2013/14 year by up to 50% as had occurred in previous years.

Specific Purpose

Pensioners' Rates Subsidies:

- Water		47	45	-	-
- Sewerage		45	44	-	-
- Domestic Waste Management		40	38	-	-
Sewerage Services		-	-	-	18
Aged Care		191	212	-	-
Bushfire and Emergency Services		111	130	-	-
Clean Energy Future		-	-	36	-
Community Care		224	167	-	-
Community Centres		-	(3)	-	-
Employment and Training Programs		10	-	-	-
Electronic Housing Grant		-	33	-	-
Environmental Protection		151	57	-	-
Heritage and Cultural		(1)	5	-	-
Library		2	3	-	-
Library - per capita		25	30	-	-
Library - special projects		13	8	-	-
LIRS Subsidy		12	-	-	-
Public Halls		5	-	-	-
Recreation and Culture		-	5	449	547
Street Lighting		38	38	-	-
Transport (Roads to Recovery)		769	715	-	-
Transport (Other Roads & Bridges Funding)		32	351	-	-
Other		5	-	-	-
Total Specific Purpose		1,719	1,878	485	565
Total Grants		6,141	4,104	485	565

Grant Revenue is attributable to:

- Commonwealth Funding		5,433	3,195	86	383
- State Funding		708	908	349	182
- Other Funding		-	1	50	-
		6,141	4,104	485	565

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 3. Income from Continuing Operations (continued)

\$ '000	2015 Operating	2014 Operating	2015 Capital	2014 Capital
(f) Contributions				
Developer Contributions:				
(s93 & s94 - EP&A Act, s64 of the LGA):				
S 94 - Contributions towards amenities/services	-	-	-	57
S 64 - Water Supply Contributions	-	-	7	8
Other Developer Contributions (Assets)	-	-	-	200
Total Developer Contributions	17	-	7	265
Other Contributions:				
Kerb and Gutter	-	-	12	38
Parks and Gardens	-	-	-	24
Paving	-	-	24	35
Recreation and Culture	-	-	94	560
RMS Contributions (Regional Roads, Block Grant)	745	930	352	223
Other	3	2	14	-
Total Other Contributions	748	932	496	880
Total Contributions	748	932	503	1,145
TOTAL GRANTS AND CONTRIBUTIONS	6,889	5,036	988	1,710

\$ '000	Actual 2015	Actual 2014
---------	----------------	----------------

(g) Restrictions relating to Grants and Contributions

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

Unexpended at the Close of the Previous Reporting Period	598	542
add: Grants and contributions recognised in the current period but not yet spent:	75	92
less: Grants and contributions recognised in a previous reporting period now spent:	(83)	(36)
Net Increase (Decrease) in Restricted Assets during the Period	(8)	56
Unexpended and held as Restricted Assets	590	598
Comprising:		
- Specific Purpose Unexpended Grants	85	82
- Developer Contributions	505	516
	590	598

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 4. Expenses from Continuing Operations

\$ '000	Notes	Actual 2015	Actual 2014
(a) Employee Benefits and On-Costs			
Salaries and Wages		5,702	5,715
Travelling		309	304
Employee Leave Entitlements (ELE)		1,024	763
ELE On-costs		170	175
Superannuation - Defined Contribution Plans		406	388
Superannuation - Defined Benefit Plans		203	239
Workers' Compensation Insurance		133	181
Fringe Benefit Tax (FBT)		10	19
Training Costs (other than Salaries and Wages)		117	142
Protective Clothing		27	29
Other		12	26
Total Employee Costs		8,113	7,981
less: Capitalised Costs		(818)	(896)
TOTAL EMPLOYEE COSTS EXPENSED		7,295	7,085
Number of "Equivalent Full Time" Employees at year end		84	87
(b) Borrowing Costs			
(i) Interest Bearing Liability Costs			
Interest on Loans		49	26
Total Interest Bearing Liability Costs Expensed		49	26
(ii) Other Borrowing Costs			
Discount adjustments relating to movements in Provisions (other than ELE)			
- Remediation Liabilities	26	8	8
Total Other Borrowing Costs		8	8
TOTAL BORROWING COSTS EXPENSED		57	34
(c) Materials and Contracts			
Raw Materials and Consumables		2,383	3,615
Contractor and Consultancy Costs		4	3
- Domestic Waste and Recycling Collection Contract		388	372
Auditors Remuneration ⁽¹⁾		20	20
Legal Expenses:			
- Legal Expenses: Planning and Development		6	18
- Legal Expenses: Debt Recovery		55	48
Other		4	-
TOTAL MATERIALS AND CONTRACTS		2,860	4,076

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 4. Expenses from Continuing Operations (continued)

\$ '000	Notes	Actual 2015	Actual 2014
(c) Materials and Contracts (continued)			
Auditor Remuneration			
During the year, the following fees were incurred for services provided by the Council's Auditor:			
Audit and Other Assurance Services			
- Audit & review of financial statements: RSD Chartered Accountants		20	20
Remuneration for audit and other assurance services		20	20
Total Auditor Remuneration		20	20

\$ '000	Notes	Impairment Costs		Depreciation/Amortisation	
		Actual 2015	Actual 2014	Actual 2015	Actual 2014
(d) Depreciation, Amortisation and Impairment					
Plant and Equipment		-	-	769	761
Office Equipment		-	-	71	89
Land Improvements (depreciable)		-	-	23	16
Buildings - Non Specialised		-	-	15	15
Buildings - Specialised		410	-	708	614
Infrastructure:					
- Roads		-	-	2,275	2,060
- Bridges		-	-	107	80
- Footpaths		-	-	63	68
- Stormwater Drainage		-	-	203	257
- Water Supply Network		-	-	598	586
- Sewerage Network		-	-	574	548
- Swimming Pools		-	-	66	69
- Other Open Space/Recreational Assets		-	-	161	148
Other Assets					
- Heritage Collections		-	-	1	1
- Library Books		-	-	19	15
- Other		-	-	80	70
Asset Reinstatement Costs	9 & 26	-	-	8	8
Total Depreciation and Impairment Costs		410	-	5,741	5,405
less: Impairments (to)/from ARR [Equity]	9a	(410)	-	-	-
TOTAL DEPRECIATION AND IMPAIRMENT COSTS EXPENSED		-	-	5,741	5,405

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 4. Expenses from Continuing Operations (continued)

\$ '000	Notes	Actual 2015	Actual 2014
(e) Other Expenses			
Other Expenses for the year include the following:			
Advertising		50	39
Bad and Doubtful Debts		(8)	5
Bank Charges		21	25
Cleaning		4	4
Contributions/Levies to Other Levels of Government			
- Emergency Services Levy (includes FRNSW, SES, and RFS Levies)		12	14
- NSW Fire Brigade Levy		47	47
- NSW Rural Fire Service Levy		135	89
- Other Contributions/Levies - ASPIRE		-	38
Councillor Expenses - Mayoral Fee		23	23
Councillor Expenses - Councillors' Fees		86	83
Councillors' Expenses (incl. Mayor) - Other (excluding fees above)		62	67
Donations, Contributions and Assistance to other organisations (Section 356)			
- Central Murray County Council		117	112
- Heritage and Cultural Programs		12	27
- Public Halls and Community Facilities		22	22
- RAMROC		14	13
- Swimming Pools		108	92
- Tourism and Area Promotion		80	85
- Sporting Grounds		61	61
- Other		6	7
Electricity and Heating		349	401
Insurance		326	323
Street Lighting		186	156
Subscriptions and Publications		34	47
Telephone and Communications		58	62
Valuation Fees		40	37
Other		158	207
<u>TOTAL OTHER EXPENSES</u>		<u>2,003</u>	<u>2,086</u>

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 5. Gains or Losses from the Disposal of Assets

\$ '000	Notes	Actual 2015	Actual 2014
Property (excl. Investment Property)			
Proceeds from Disposal - Property		-	24
less: Carrying Amount of Property Assets Sold / Written Off		(5)	(9)
Net Gain/(Loss) on Disposal		(5)	15
Plant and Equipment			
Proceeds from Disposal - Plant and Equipment		227	112
less: Carrying Amount of P&E Assets Sold / Written Off		(250)	(18)
Net Gain/(Loss) on Disposal		(23)	94
Real Estate Assets Held For Sale			
Proceeds from Disposal - Real Estate Assets		302	261
less: Carrying Amount of Real Estate Assets Sold / Written Off		(145)	(173)
Net Gain/(Loss) on Disposal		157	88
Financial Assets*			
Proceeds from Disposal / Redemptions / Maturities - Financial Assets		-	2,000
less: Carrying Amount of Financial Assets Sold / Redeemed / Matured		-	(2,000)
Net Gain/(Loss) on Disposal		-	-
Non Current Assets Classified as "Held for Sale"			
Proceeds from Disposal - Non Current Assets "Held for Sale"		-	74
less: Carrying Amount of 'Held for Sale' Assets Sold / Written Off		-	(90)
Net Gain/(Loss) on Disposal		-	(16)
NET GAIN/(LOSS) ON DISPOSAL OF ASSETS		129	181

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 6a. - Cash and cash equivalents

\$ '000	Notes	2015	2015	2014	2014
		Actual Current	Actual Non Current	Actual Current	Actual Non Current
(a) Cash and Cash Equivalents					
Cash on Hand and at Bank		4,691	-	1,799	-
Cash-Equivalent Assets ¹					
- Deposits at Call		-	-	510	-
Total Cash and Cash Equivalents		4,691	-	2,309	-

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

Note 6b. Investments

The following financial assets are held as investments:

\$ '000	Notes	2015	2015	2014	2014
		Actual Current	Actual Non Current	Actual Current	Actual Non Current
- Long Term Deposits ²		16,630	-	14,000	-
Total Investments		16,630	-	14,000	-
TOTAL CASH ASSETS, CASH EQUIVALENTS AND INVESTMENTS		21,321	-	16,309	-

² Those Investments where time to maturity (from date of purchase) is > 3 mths.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 6b. Investments (continued)

\$ '000	2015 Actual Current	2015 Actual Non Current	2014 Actual Current	2014 Actual Non Current
Cash, Cash Equivalents and Investments were classified at year end in accordance with AASB 139 as follows:				
Cash and Cash Equivalents				
a. "At Fair Value through the Profit and Loss"	4,691	-	2,309	-
Investments				
b. "Held to Maturity" Investments	16,630	-	14,000	-
	16,630	-	14,000	-
Note 6(b-i)				
Reconciliation of Investments classified as "Held to Maturity"				
Balance at the Beginning of the Year	14,000	-	16,000	-
Additions	2,630	-	-	-
Disposals (sales and redemptions)	-	-	(2,000)	-
Balance at End of Year	16,630	-	14,000	-
Comprising:				
- Long Term Deposits	16,630	-	14,000	-
Total	16,630	-	14,000	-

Refer to Note 27 - Fair Value Measurement for information regarding the fair value of investments held.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 6c. Restricted Cash, Cash Equivalents and Investments - Details

\$ '000	2015	2015	2014	2014
	Actual Current	Actual Non Current	Actual Current	Actual Non Current
Total Cash, Cash Equivalents and Investments	21,321	-	16,309	-
attributable to:				
External Restrictions (refer below)	12,504	-	10,231	-
Internal Restrictions (refer below)	3,112	-	2,090	-
Unrestricted	5,706	-	3,988	-
	21,321	-	16,309	-
2015 \$ '000	Opening Balance	Transfers to Restrictions	Transfers from Restrictions	Closing Balance
Details of Restrictions				
External Restrictions - Included in Liabilities				
Nil				
External Restrictions - Other				
Developer Contributions - General (A)	516	-	-	505
Specific Purpose Unexpended Grants (B)	82	3	-	85
Water Supplies (C)	4,252	-	-	5,471
Sewerage Services (C)	4,304	718	-	5,022
Domestic Waste Management (C)	899	360	-	1,259
Other	178	-	(16)	162
External Restrictions - Other	10,231	1,081	(16)	12,504
Total External Restrictions	10,231	1,081	(16)	12,504
Internal Restrictions				
Plant and Vehicle Replacement	630	97	-	727
Employees Leave Entitlement	389	-	-	389
Capital Works Reserve	216	1,258	-	1,474
Economic Development	643	-	(643)	-
Finley Saleyard	80	19	-	99
Levee Bank Construction	72	100	-	172
Tourism Events	60	-	-	60
Aerodrome	-	191	-	191
Total Internal Restrictions	2,090	1,665	(643)	3,112
TOTAL RESTRICTIONS	12,321	2,746	(659)	15,616

A Development contributions which are not yet expended for the provision of services and amenities in accordance with contributions plans (refer Note 17).

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

C Water, Sewerage, Domestic Waste Management (DWM) and other Special Rates/Levies/Charges are externally restricted assets and must be applied for the purposes for which they were raised.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 7. Receivables

\$ '000	Notes	2015		2014	
		Current	Non Current	Current	Non Current
Purpose					
Rates and Annual Charges		416	-	469	-
User Charges and Fees		678	-	479	-
Accrued Revenues					
- Interest on Investments		174	-	141	-
- Other Income Accruals		-	-	274	-
Deferred Debtors		46	102	9	19
Net GST Receivable		81	-	-	-
Total		1,395	102	1,372	19
less: Provision for Impairment					
Rates and Annual Charges		-	-	(6)	-
User Charges and Fees		(18)	-	(27)	-
Total Provision for Impairment - Receivables		(18)	-	(33)	-
<u>TOTAL NET RECEIVABLES</u>		<u>1,377</u>	<u>102</u>	<u>1,339</u>	<u>19</u>
Externally Restricted Receivables					
Water Supply					
- Rates and Availability Charges		104	-	101	-
- Other		212	-	229	-
Sewerage Services					
- Rates and Availability Charges		-	-	92	-
- Other		205	-	157	-
Total External Restrictions		521	-	579	-
Internally Restricted Receivables					
Nil					
Unrestricted Receivables		856	102	760	19
TOTAL NET RECEIVABLES		<u>1,377</u>	<u>102</u>	<u>1,339</u>	<u>19</u>

Notes on Debtors above:

- (i) Rates and Annual Charges Outstanding are secured against the property.
- (ii) Doubtful Rates Debtors are provided for where the value of the property is less than the debt outstanding.
An allowance for other doubtful debts is made when there is objective evidence that a receivable is impaired.
- (iii) Interest was charged on overdue rates and charges at 8.50% (2014 9.00%).
Generally all other receivables are non interest bearing.
- (iv) Please refer to Note 15 for issues concerning Credit Risk and Fair Value disclosures.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 8. Inventories and Other Assets

\$ '000	Notes	2015		2014	
		Current	Non Current	Current	Non Current
Inventories					
Real Estate for resale (refer below)		145	257	314	-
Stores and Materials		186	-	148	-
Total Inventories		331	257	462	-
Other Assets					
Prepayments		28	-	67	-
Total Other Assets		28	-	67	-
TOTAL INVENTORIES / OTHER ASSETS		359	257	529	-
Externally Restricted Assets					
Water					
Stores and Materials		37	-	56	-
Total Water		37	-	56	-
Sewerage					
Stores and Materials		5	-	4	-
Total Sewerage		5	-	4	-
Total Externally Restricted Assets		42	-	60	-
Total Unrestricted Assets		317	257	469	-
TOTAL INVENTORIES AND OTHER ASSETS		359	257	529	-

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 8. Inventories and Other Assets (continued)

\$ '000	2015		2014	
	Current	Non Current	Current	Non Current
Other Disclosures				
(a) Details for Real Estate Development				
Residential	145	257	57	-
Industrial/Commercial	-	-	257	-
Total Real Estate for Resale	145	257	314	-
(Valued at the lower of cost and net realisable value)				
Represented by:				
Acquisition Costs	145	257	50	-
Development Costs	-	-	257	-
Other Properties - Book Value	-	-	7	-
Total Costs	145	257	314	-
Total Real Estate for Resale	145	257	314	-
Movements:				
Real Estate assets at beginning of the year	314	-	122	-
- Purchases and other costs	-	-	173	-
- Transfers in from (out to) Note 9	229	-	192	-
- WDV of Sales (exp) 5	(145)	-	(173)	-
- Transfer between Current/Non Current	(257)	257	-	-
- Other	4	-	-	-
Total Real Estate for Resale	145	257	314	-
(b) Current Assets not anticipated to be settled within the next 12 months				
The following Inventories & Other Assets, even though classified as current are not expected to be recovered in the next 12 months;				
			2015	2014
Real Estate for Resale			-	283
			-	283

Berrigan Shire Council

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

Note 9a. Infrastructure, Property, Plant and Equipment

\$ '000	as at 30/6/2014					Asset Movements during the Reporting Period									as at 30/6/2015					
	At Cost	At Fair Value	Accumulated		Carrying Value	Asset Additions	WDV of Asset Disposals	Depreciation Expense	Impairment Loss (recognised in Equity)	WIP Transfers	Adjustments & Transfers	Tfrs from/(to) "Held for Sale" category	Tfrs from/(to) Real Estate Assets (Note 8)	Revaluation Decrements to Equity (ARR)	Revaluation Increments to Equity (ARR)	At Cost	At Fair Value	Accumulated		Carrying Value
			Dep'n	Impairment														Dep'n	Impairment	
Capital Work in Progress	2,174	-	-	-	2,174	-	-	-	-	(1,766)	-	-	-	-	-	408	-	-	-	408
Plant & Equipment	-	7,604	4,838	-	2,766	808	(248)	(769)	-	-	-	-	-	-	-	-	7,730	5,173	-	2,557
Office Equipment	-	882	610	-	272	25	(2)	(71)	-	-	-	-	-	-	-	-	966	744	-	222
Land:																				
- Operational Land	-	6,716	-	-	6,716	7	(5)	-	-	-	-	229	(229)	(12)	-	-	6,706	-	-	6,706
- Community Land	-	1,482	-	-	1,482	-	-	-	-	-	-	-	-	-	-	-	1,482	-	-	1,482
- Land under Roads (post 30/6/08)	-	21	-	-	21	-	-	-	-	-	-	-	-	-	-	-	21	-	-	21
Land Improvements - depreciable	-	606	92	-	514	-	-	(23)	-	-	-	-	-	-	-	-	605	114	-	491
Buildings - Non Specialised	-	774	216	-	558	-	-	(15)	-	-	-	-	-	-	-	-	774	231	-	543
Buildings - Specialised	-	36,084	18,529	-	17,555	180	-	(708)	(410)	1,566	-	-	-	(3)	-	-	35,152	16,972	-	18,180
Infrastructure:																				
- Roads	-	119,900	32,616	-	87,284	3,398	-	(2,275)	-	(78)	(314)	-	-	-	20,598	-	144,901	36,288	-	108,613
- Bridges	-	6,432	3,073	-	3,359	-	-	(107)	-	-	314	-	-	-	336	-	7,975	4,073	-	3,902
- Footpaths	-	3,842	989	-	2,853	123	-	(63)	-	6	-	-	-	-	253	-	4,122	950	-	3,172
- Bulk Earthworks (non-depreciable)	-	2,976	-	-	2,976	-	-	-	-	-	-	-	-	-	-	-	2,976	-	-	2,976
- Stormwater Drainage	-	12,577	4,806	-	7,771	597	-	(203)	-	(95)	(716)	-	-	-	8,073	-	19,277	3,850	-	15,427
- Water Supply Network	-	41,782	15,649	-	26,133	139	-	(598)	-	167	-	-	-	-	298	-	42,627	16,488	-	26,139
- Sewerage Network	-	36,087	20,751	-	15,336	59	-	(574)	-	167	716	-	-	(285)	-	-	37,131	21,712	-	15,419
- Swimming Pools	-	2,838	1,064	-	1,774	-	-	(66)	-	-	-	-	-	-	-	-	2,838	1,130	-	1,708
- Other Open Space/Recreational Assets	-	7,380	3,388	-	3,992	74	-	(161)	-	33	-	-	-	-	(1)	-	7,497	3,560	-	3,937
Other Assets:																				
- Heritage Collections	-	70	19	-	51	-	-	(1)	-	-	-	-	-	-	1	-	70	19	-	51
- Library Books	-	843	668	-	175	33	-	(19)	-	-	-	-	-	-	3	-	878	686	-	192
- Other	-	7,232	4,583	-	2,649	116	-	(80)	-	-	-	-	-	-	-	-	7,348	4,663	-	2,685
Reinstatement, Rehabilitation & Restoration Assets (refer Note 26):																				
- Tip Assets	-	140	47	-	93	-	-	(6)	-	-	-	-	-	(6)	1	-	134	52	-	82
- Quarry Assets	-	36	14	-	22	-	-	(2)	-	-	-	-	-	(1)	(1)	-	35	17	-	18
TOTAL INFRASTRUCTURE, PROPERTY, PLANT & EQUIP.	2,174	296,304	111,952	-	186,526	5,559	(255)	(5,741)	(410)	-	-	229	(229)	(307)	29,561	408	331,245	116,722	-	214,931

Additions to Buildings & Infrastructure Assets are made up of Asset Renewals (\$5,654,835) and New Assets (\$581,940).

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

Please note asset renewals include amounts transferred from WIP during the year

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

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 9b. Externally Restricted Infrastructure, Property, Plant and Equipment

\$ '000	Actual				Actual			
	2015				2014			
Class of Asset	At Cost	At Fair Value	A/Dep & Impairm't	Carrying Value	At Cost	At Fair Value	A/Dep & Impairm't	Carrying Value
Water Supply								
WIP	-	-	-	-	167	-	-	167
Plant and Equipment	-	7	6	1	-	7	4	3
Office Equipment	-	-	-	-	-	12	-	12
Land								
- Operational Land	-	545	-	545	-	565	-	565
- Community Land	-	20	-	20	-	-	-	-
Buildings	-	180	156	24	-	180	153	27
Infrastructure	-	42,627	16,486	26,141	-	41,782	15,649	26,133
Other Assets	-	19	3	16	-	-	-	-
Total Water Supply	-	43,398	16,651	26,747	167	42,546	15,806	26,907
Sewerage Services								
WIP	-	-	-	-	141	-	-	141
Plant and Equipment	-	164	98	66	-	163	78	85
Office Equipment	-	57	40	17	-	57	34	23
Land								
- Operational Land	-	1,174	-	1,174	-	1,174	-	1,174
Buildings	-	2	1	1	-	2	1	1
Infrastructure	-	36,819	21,815	15,004	-	36,659	21,382	15,277
Other Assets	-	57	40	17	-	57	2	55
Total Sewerage Services	-	38,273	21,994	16,279	141	38,112	21,497	16,756
Domestic Waste Management								
Land								
- Operational Land	-	24	-	24	-	-	-	-
- Improvements - depreciable	-	246	100	146	-	246	87	159
Buildings	-	143	92	51	-	121	86	35
Other Assets	-	353	112	241	-	350	107	243
Total DWM	-	766	304	462	-	717	280	437
TOTAL RESTRICTED I,PP&E	-	82,437	38,949	43,488	308	81,375	37,583	44,100

Note 9c. Infrastructure, Property, Plant & Equipment - Current Year Impairments

\$ '000	Notes	Actual 2015	Actual 2014
Impairment Losses recognised direct to Equity (ARR):			
Finley War Memorial Hall is set to be demolished - initially recognised via ARR		(410)	-
Total Impairment Losses		(410)	-
IMPAIRMENT of ASSETS - DIRECT to EQUITY (ARR)	20 (ii)	(410)	-

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 10a. Payables, Borrowings & Provisions

\$ '000	Notes	2015		2014	
		Current	Non Current	Current	Non Current
Payables					
Goods & Services - operating expenditure		964	-	683	-
Payments Received In Advance		140	-	84	-
Accrued Expenses:					
- Salaries & Wages		314	-	389	-
- Other Expenditure Accruals		1	-	-	-
Security Bonds, Deposits & Retentions		66	17	43	-
ATO - Net GST Payable		-	-	71	-
Total Payables		1,485	17	1,270	-
Borrowings					
Loans - Secured ¹		261	1,551	117	237
Total Borrowings		261	1,551	117	237
Provisions					
Employee Benefits:					
Annual Leave		943	-	791	-
Long Service Leave		1,490	79	1,324	41
Other Leave		72	-	56	-
Sub Total - Aggregate Employee Benefits		2,505	79	2,171	41
Asset Remediation/Restoration (Future Works) ²⁶		-	224	-	224
Total Provisions		2,505	303	2,171	265
Total Payables, Borrowings & Provisions		4,251	1,871	3,558	502

(i) Liabilities relating to Restricted Assets

\$ '000	Notes	2015		2014	
		Current	Non Current	Current	Non Current
Externally Restricted Assets					
Water		126	111	118	237
Liabilities relating to externally restricted assets		126	111	118	237
Internally Restricted Assets					
Nil					
Total Liabilities relating to restricted assets		126	111	118	237
Total Liabilities relating to Unrestricted Assets		4,125	1,760	3,440	265
TOTAL PAYABLES, BORROWINGS & PROVISIONS		4,251	1,871	3,558	502

¹. Loans are secured over the General Rating Income of Council

Disclosures on Liability Interest Rate Risk Exposures, Fair Value Disclosures & Security can be found in Note 15.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

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

\$ '000	Actual 2015	Actual 2014
---------	----------------	----------------

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

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

Provisions - Employees Benefits	1,860	1,884
	<u>1,860</u>	<u>1,884</u>

Note 10b. Description of and movements in Provisions

\$ '000	2014		2015			
	Opening Balance as at 1/7/14	Additional Provisions	Decrease due to Payments	Remeasurement effects due to Discounting	Unused amounts reversed	Closing Balance as at 30/6/15
Annual Leave	791	444	(353)	61	-	943
Long Service Leave	1,365	167	(80)	117	-	1,569
Other Leave (enter deta	56	15	-	1	-	72
Asset Remediation	224	-	-	-	-	224
TOTAL	2,436	626	(433)	179	-	2,808

- a. Employees Leave Entitlements & On-Costs represents those benefits accrued and payable and an estimate of those that will become payable in the future as a result of past service.
- b. Asset Remediation, Reinstatement & Restoration Provisions represent the Present Value estimate of future costs Council will incur in order to remove, restore & remediate assets &/or activities as a result of past operations.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 11. Statement of Cash Flows - Additional Information

\$ '000	Notes	Actual 2015	Actual 2014
(a) Reconciliation of Cash Assets			
Total Cash & Cash Equivalent Assets	6a	4,691	2,309
Less Bank Overdraft	10	-	-
BALANCE as per the STATEMENT of CASH FLOWS		4,691	2,309
(b) Reconciliation of Net Operating Result to Cash provided from Operating Activities			
Net Operating Result from Income Statement		2,490	227
Adjust for non cash items:			
Depreciation & Amortisation		5,741	5,405
Net Losses/(Gains) on Disposal of Assets		(129)	(181)
Non Cash Capital Grants and Contributions		-	(255)
Unwinding of Discount Rates on Reinstatement Provisions		-	(3)
+/- Movement in Operating Assets and Liabilities & Other Cash Items:			
Decrease/(Increase) in Receivables		14	(204)
Increase/(Decrease) in Provision for Doubtful Debts		(15)	(20)
Decrease/(Increase) in Inventories		(38)	1
Decrease/(Increase) in Other Assets		39	113
Increase/(Decrease) in Payables		281	(129)
Increase/(Decrease) in other accrued Expenses Payable		(74)	110
Increase/(Decrease) in Other Liabilities		25	19
Increase/(Decrease) in Employee Leave Entitlements		372	72
NET CASH PROVIDED FROM/(USED IN) OPERATING ACTIVITIES from the STATEMENT of CASH FLOWS		8,706	5,155
(c) Non-Cash Investing & Financing Activities			
Developer Contributed Assets		-	255
Total Non-Cash Investing & Financing Activities		-	255
(d) Financing Arrangements			
Nil			

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 12. Commitments for Expenditure

\$ '000	Notes	Actual 2015	Actual 2014
(a) Capital Commitments (exclusive of GST)			
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:			
Property, Plant & Equipment			
Buildings		108	26
Plant & Equipment		144	115
Water Infrastructure		79	10
Roadworks		121	61
Total Commitments		452	212
These expenditures are payable as follows:			
Within the next year		452	212
Total Payable		452	212
Sources for Funding of Capital Commitments:			
Unrestricted General Funds		107	57
Future Grants & Contributions		122	15
Sect 64 & 94 Funds/Reserves		-	15
Externally Restricted Reserves		79	10
Internally Restricted Reserves		144	115
Total Sources of Funding		452	212

(b) Finance Lease Commitments

Nil

(c) Operating Lease Commitments (Non Cancellable)

Nil

(d) Investment Property Commitments

Nil

(e) Investment in Joint Operations - Commitments

Nil

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

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

\$ '000	Amounts 2015	Indicator 2015	Prior Periods 2014 2013	
Local Government Industry Indicators - Consolidated				
1. Operating Performance Ratio				
Total continuing operating revenue ⁽¹⁾				
<u>(excl. Capital Grants & Contributions) - Operating Expenses</u>	<u>1,373</u>	7.10%	-9.78%	-2.60%
Total continuing operating revenue ⁽¹⁾ (excl. Capital Grants & Contributions)	19,329			
2. Own Source Operating Revenue Ratio				
Total continuing operating revenue ⁽¹⁾				
<u>(excl. ALL Grants & Contributions)</u>	<u>12,440</u>	61.23%	63.99%	60.36%
Total continuing operating revenue ⁽¹⁾	20,317			
3. Unrestricted Current Ratio				
Current Assets less all External Restrictions ⁽²⁾	<u>9,991</u>	4.19x	4.05	3.49
Current Liabilities less Specific Purpose Liabilities ^(3, 4)	<u>2,383</u>			
4. Debt Service Cover Ratio				
Operating Result ⁽¹⁾ before capital excluding interest and depreciation / impairment / amortisation	<u>7,171</u>	31.31x	26.03	33.55
Principal Repayments (from the Statement of Cash Flows) + Borrowing Costs (from the Income Statement)	<u>229</u>			
5. Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage				
Rates, Annual and Extra Charges Outstanding	<u>416</u>	4.44%	5.05%	5.44%
Rates, Annual and Extra Charges Collectible	<u>9,365</u>			
6. Cash Expense Cover Ratio				
Current Year's Cash and Cash Equivalents + All Term Deposits	<u>21,321</u>	19.88	13.59	14.35
Payments from cash flow of operating and financing activities	<u>1,073</u>	mths		

Notes

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

⁽²⁾ Refer Notes 6-8 inclusive.

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

⁽³⁾ Refer to Note 10(a).

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

Berrigan Shire Council

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

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

<p>1. Operating Performance Ratio</p> <p>Ratio %</p> <p>2013: -2.60% 2014: -9.78% 2015: 7.10%</p> <p>Benchmark: Minimum $\geq 0.00\%$ Source for Benchmark: Code of Accounting Practice and Financial Reporting #23</p>	<p>Purpose of Operating Performance Ratio</p> <p>This ratio measures Council's achievement of containing operating expenditure within operating revenue.</p>	<p>Commentary on 2014/15 Result</p> <p>2014/15 Ratio 7.10%</p> <p>As a result of the timing issues of delivery of Federal FAG funding the 2014 result was abnormal.</p>
<p>2. Own Source Operating Revenue Ratio</p> <p>Ratio %</p> <p>2013: 60.36% 2014: 63.99% 2015: 61.23%</p> <p>Benchmark: Minimum $\geq 60.00\%$ Source for Benchmark: Code of Accounting Practice and Financial Reporting #23</p>	<p>Purpose of Own Source Operating Revenue Ratio</p> <p>This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants & contributions.</p>	<p>Commentary on 2014/15 Result</p> <p>2014/15 Ratio 61.23%</p> <p>This result is in line with expectations, and above the benchmark suggested by the Independent Pricing and Regulatory Tribunal.</p>
<p>3. Unrestricted Current Ratio</p> <p>Ratio (x)</p> <p>2013: 3.49 2014: 4.05 2015: 4.19</p> <p>Benchmark: Minimum ≥ 1.50 Source for Benchmark: Code of Accounting Practice and Financial Reporting #23</p>	<p>Purpose of Unrestricted Current Ratio</p> <p>To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.</p>	<p>Commentary on 2014/15 Result</p> <p>2014/15 Ratio 4.19x</p> <p>Council has taken on an additional \$1.63Mil Local Infrastructure Renewal Scheme Loan.</p>

Berrigan Shire Council

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

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

<p>4. Debt Service Cover Ratio</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio (x)</th> </tr> </thead> <tbody> <tr> <td>2013</td> <td>33.55</td> </tr> <tr> <td>2014</td> <td>26.03</td> </tr> <tr> <td>2015</td> <td>31.31</td> </tr> </tbody> </table>	Year	Ratio (x)	2013	33.55	2014	26.03	2015	31.31	<p>Purpose of Debt Service Cover Ratio</p> <p>This ratio measures the availability of operating cash to service debt including interest, principal and lease payments</p>	<p>Commentary on 2014/15 Result</p> <p>2014/15 Ratio 31.31x</p> <p>Council cash reserves comfortably meet the requirements, notwithstanding the LIRS loan.</p>
Year	Ratio (x)									
2013	33.55									
2014	26.03									
2015	31.31									
<p>Benchmark: Minimum ≥ 2.00</p> <p>Source for Benchmark: Code of Accounting Practice and Financial Reporting #23</p>	<p> Ratio is within Benchmark</p> <p> Ratio is outside Benchmark</p>									
<p>5. Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio %</th> </tr> </thead> <tbody> <tr> <td>2013</td> <td>5.44%</td> </tr> <tr> <td>2014</td> <td>5.05%</td> </tr> <tr> <td>2015</td> <td>4.44%</td> </tr> </tbody> </table>	Year	Ratio %	2013	5.44%	2014	5.05%	2015	4.44%	<p>Purpose of Rates & Annual Charges Outstanding Ratio</p> <p>To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.</p>	<p>Commentary on 2014/15 Result</p> <p>2014/15 Ratio 4.44%</p> <p>This is a pleasing result, Council has a good collections track record, but continues to strive to improve.</p>
Year	Ratio %									
2013	5.44%									
2014	5.05%									
2015	4.44%									
<p>Benchmark: Maximum $< 10.00\%$</p> <p>Source for Benchmark: Code of Accounting Practice and Financial Reporting #23</p>	<p> Ratio is within Benchmark</p> <p> Ratio is outside Benchmark</p>									
<p>6. Cash Expense Cover Ratio</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio (mths)</th> </tr> </thead> <tbody> <tr> <td>2013</td> <td>14.35</td> </tr> <tr> <td>2014</td> <td>13.59</td> </tr> <tr> <td>2015</td> <td>19.88</td> </tr> </tbody> </table>	Year	Ratio (mths)	2013	14.35	2014	13.59	2015	19.88	<p>Purpose of Cash Expense Cover Ratio</p> <p>This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.</p>	<p>Commentary on 2014/15 Result</p> <p>2014/15 Ratio 19.88 mths</p> <p>Cash reserves are currently very high as a result of borrowings.</p>
Year	Ratio (mths)									
2013	14.35									
2014	13.59									
2015	19.88									
<p>Benchmark: Minimum ≥ 3.00</p> <p>Source for Benchmark: Code of Accounting Practice and Financial Reporting #23</p>	<p> Ratio is within Benchmark</p> <p> Ratio is outside Benchmark</p>									

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 13b. Statement of Performance Measurement - Indicators (by Fund)

\$ '000	Water 2015	Sewer 2015	General ⁵ 2015
Local Government Industry Indicators - by Fund			
1. Operating Performance Ratio			
Total continuing operating revenue ⁽¹⁾			
<u>(excl. Capital Grants & Contributions) - Operating Expenses</u>	24.98%	1.15%	3.84%
Total continuing operating revenue ⁽¹⁾			
(excl. Capital Grants & Contributions)	prior period: 20.26%	1.54%	-18.88%
2. Own Source Operating Revenue Ratio			
Total continuing operating revenue ⁽¹⁾			
<u>(excl. ALL Grants & Contributions)</u>	98.30%	97.65%	48.73%
Total continuing operating revenue ⁽¹⁾			
	prior period: 97.54%	91.37%	52.60%
3. Unrestricted Current Ratio			
<u>Current Assets less all External Restrictions⁽²⁾</u>	46.22x	No Liabilities	4.19x
Current Liabilities less Specific Purpose Liabilities ^(3, 4)			
	prior period: 39.31	No Liabilities	4.05
4. Debt Service Cover Ratio			
<u>Operating Result⁽¹⁾ before capital excluding interest and depreciation / impairment / amortisation</u>	71.25x	0.00	24.55x
Principal Repayments (from the Statement of Cash Flows) + Borrowing Costs (from the Income Statement)			
	prior period: 46.73	0.00	16.29
5. Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage			
<u>Rates, Annual and Extra Charges Outstanding</u>	6.10%	0.00%	5.23%
Rates, Annual and Extra Charges Collectible			
	prior period: 6.13%	5.66%	4.59%
6. Cash Expense Cover Ratio			
Current Year's Cash and Cash Equivalents <u>+ All Term Deposits</u>	9.45	9.55	23.19
Payments from cash flow of operating and financing activities	mths	mths	mths
	prior period: 0.00	0.00	10.24

Notes

(1) - (4) Refer to Notes at Note 13a(i) above.

(5) General Fund refers to all of Council's activities except for its Water & Sewer activities which are listed separately.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 14. Investment Properties

\$ '000

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

Note 15. Financial Risk Management

Risk Management

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

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

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

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

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

	Carrying Value		Fair Value	
	2015	2014	2015	2014
Financial Assets				
Cash and Cash Equivalents	4,691	2,309	4,691	2,309
Investments				
- "Held to Maturity"	16,630	14,000	16,630	14,000
Receivables	1,479	1,358	1,489	1,411
Total Financial Assets	22,800	17,667	22,810	17,720
Financial Liabilities				
Payables	1,362	1,186	1,362	1,187
Loans / Advances	1,812	354	1,811	354
Total Financial Liabilities	3,174	1,540	3,173	1,541

Fair Value is determined as follows:

- **Cash and Cash Equivalents, Receivables, Payables** - are estimated to be the carrying value which approximates market value.
- **Borrowings & Held to Maturity Investments** - are based upon estimated future cash flows discounted by the current market interest rates applicable to assets & liabilities with similar risk profiles, unless quoted market prices are available.
- Financial Assets classified (i) "**at fair value through profit & loss**" or (ii) **Available for Sale** - are based upon quoted market prices (in active markets for identical investments) at the reporting date or independent valuation.

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

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 15. Financial Risk Management (continued)

\$ '000

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

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

The risks associated with the investments held are:

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

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

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

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

	Increase of Values/Rates		Decrease of Values/Rates	
	Profit	Equity	Profit	Equity
2015				
Possible impact of a 1% movement in Interest Rates	213	(213)	(213)	213
2014				
Possible impact of a 1% movement in Interest Rates	163	(163)	(163)	163

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 15. Financial Risk Management (continued)

\$ '000

(b) Receivables

Council's major receivables comprise **(i)** Rates & Annual charges and **(ii)** User Charges & Fees.

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

Council manages this risk by monitoring outstanding debt and employing stringent debt recovery procedures. It also encourages ratepayers to pay their rates by the due date through incentives.

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

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

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

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

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

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

	2015 Rates & Annual Charges	2015 Other Receivables	2014 Rates & Annual Charges	2014 Other Receivables
(i) Ageing of Receivables - %				
Current (not yet overdue)	50%	78%	0%	64%
Overdue	50%	22%	100%	36%
	100%	100%	100%	100%

	Rates & Annual Charges	Other Receivables	Rates & Annual Charges	Other Receivables
(ii) Ageing of Receivables - value				
Rates & Annual Charges				
Current	221	663	-	710
< 1 year overdue	98	300	469	49
1 - 2 years overdue	73	15	-	7
2 - 5 years overdue	20	47	-	9
> 5 years overdue	4	56	-	147
	416	1,081	469	922

(iii) Movement in Provision for Impairment of Receivables

	2015	2014
Balance at the beginning of the year	33	53
+ new provisions recognised during the year	-	5
- amounts provided for but recovered during the year	(13)	(14)
- previous impairment losses reversed	(2)	(11)
Balance at the end of the year	18	33

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 15. Financial Risk Management (continued)

\$ '000

(c) Payables & Borrowings

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

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

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

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

\$ '000	Subject to no maturity	payable in:						Total Cash Outflows	Actual Carrying Values
		≤ 1 Year	1-2 Yrs	2-3 Yrs	3-4 Yrs	4-5 Yrs	> 5 Yrs		
2015									
Trade/Other Payables	83	1,279	-	-	-	-	-	1,362	1,362
Loans & Advances	-	464	357	200	200	200	719	2,140	1,812
Total Financial Liabilities	83	1,743	357	200	200	200	719	3,502	3,174
2014									
Trade/Other Payables	43	1,144	-	-	-	-	-	1,187	1,186
Loans & Advances	-	117	126	111	-	-	-	354	354
Total Financial Liabilities	43	1,261	126	111	-	-	-	1,541	1,540

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

The following interest rates were applicable to Council's Borrowings at balance date:

	2015		2014	
	Carrying Value	Average Interest Rate	Carrying Value	Average Interest Rate
Trade/Other Payables	1,362	0.0%	1,186	0.0%
Loans & Advances - Fixed Interest Rate	1,812	4.8%	354	6.8%
	<u>3,174</u>		<u>1,540</u>	

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 16. Material Budget Variations

\$ '000

Council's Original Financial Budget for 2014/15 was adopted by the Council on 17 June 2015.

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

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

Note that for Variations* of Budget to Actual :

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

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

\$ '000	2015 Budget	2015 Actual	2015 ----- Variance* -----		
REVENUES					
Rates & Annual Charges	8,742	8,826	84	1%	F
User Charges & Fees	1,387	2,214	827	60%	F
Council is traditionally conservative when it estimates usage fees.					
Interest & Investment Revenue	438	666	228	52%	F
Council is traditionally conservative when it estimates interest income.					
Other Revenues	503	734	231	46%	F
Council is traditionally conservative when it estimates unknown revenues					
Operating Grants & Contributions	6,394	6,889	495	8%	F
Capital Grants & Contributions	443	988	545	123%	F
Council was very successful with Grant applications during the year, including for the Finley Recreation Reserve, the Tocumwal Skate Park and solar credits from the installation of solar panels.					
Net Gains from Disposal of Assets	-	129	129	0%	F
Council does not budget to realise disposal gains, as this is entirely dependant on the external auction process.					

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 16. Material Budget Variations (continued)

\$ '000	2015 Budget	2015 Actual	2015 ----- Variance* -----		
EXPENSES					
Employee Benefits & On-Costs	3,438	7,295	(3,857)	(112%)	U
The original budget adopted by Council allocates costs of employees for capital and maintenance jobs with the material and contract line budget (they are costed to relevant jobs). Increased grant income required additional labour expenditure. Please note a corresponding drop favourable budget comparison in materials & contracts accounts for \$2,792 of the variance, the remaining \$1,065 is made up of a one-off redundancy payment, an increase in the provision for employee on costs and work undertaken in response to specific grants received.					
Borrowing Costs	69	57	12	17%	F
Council took on a LIRS (Local Infrastructure Renewal Scheme) loan during the year, budgeted to start in July which in fact started in January					
Materials & Contracts	5,652	2,860	2,792	49%	F
Please see Employee benefits & Oncosts					
Depreciation & Amortisation	5,286	5,741	(455)	(9%)	U
Other Expenses	2,030	2,003	27	1%	F
Budget Variations relating to Council's Cash Flow Statement include:					
Cash Flows from Operating Activities	6,714	8,706	1,992	29.7%	F
Cash collections on all fronts we higher than expected, including loans, grants, rates collections.					
Cash Flows from Investing Activities	(7,920)	(7,782)	138	(1.7%)	F
Cash Flows from Financing Activities	1,452	1,458	6	0.4%	F

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 17. Statement of Developer Contributions

\$ '000

Council recovers contributions, raises levies & enters into planning agreements on development works that are subject to a development consent issued by Council. All contributions must be spent/utilised for the specific purpose they were levied and any interest applicable to unspent funds must be attributed to remaining funds.

The following tables detail the receipt, interest and use of the above contributions & levies and the value of all remaining funds which are "restricted" in their future use.

SUMMARY OF CONTRIBUTIONS & LEVIES

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
S94 not under Plans	69	-	-	-	-	-	69	3	(72)	-	-
S64 Contributions	447	7	-	-	(18)	-	436				
Total Contributions	516	7	-	-	(18)	-	505	3	(72)	-	-

S94 CONTRIBUTIONS - NOT UNDER A PLAN

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Parking	3	-	-	-	-	-	3	-	(3)	-	-
Open Space	66	-	-	-	-	-	66	3	(69)	-	-
Total	69	-	-	-	-	-	69	3	(72)	-	-

S64 Contributions

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Water	-	7,099	-	-	-	-	7,099	-	-	-	-
Total	-	7,099	-	-	-	-	7,099				-

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 18. Contingencies & Other Assets/Liabilities Not Recognised

\$ '000

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

LIABILITIES NOT RECOGNISED:

1. Guarantees

(i) Defined Benefit Superannuation Contribution Plans

Council participates in an employer sponsored Defined Benefit Superannuation Scheme, and makes contributions as determined by the Superannuation Scheme's Trustees.

Member Councils bear responsibility of ensuring there are sufficient funds available to pay out the required benefits as they fall due.

The Local Government Superannuation Scheme - Pool B (the Scheme) is a defined benefit plan that has been deemed to be a "multi-employer fund" for purposes of AASB119.

Sufficient information under AASB119 is not available to account for the Scheme as a defined benefit plan, because the assets to the Scheme are pooled together for all employers.

The amount of employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2015 was \$189,914

The last valuation of the Scheme was performed by Mr Martin Stevenson BSc,FIA,FIAA on 20 February 2013 and covers the period ended 30 June 2013. However the position is monitored annually and the Actuary has estimated that as at 30 June 2013 a deficit still exists.

(i) Defined Benefit Superannuation Contribution Plans (continued)

Future contributions made to the defined benefit scheme to rectify the net deficit position are recognised as an expense when they become payable - similar to the accounting for Defined Contributions Plans.

Effective from 1 July 2013, employers are required to contribute additional contributions to assist in extinguishing this deficit. The amount of additional contributions included in the total employer contribution advised above is \$90,470

The share of this deficit that can be broadly attributed to the Council was estimated to be in the order of \$180,478 as at 30 June 2016 (0.19%).

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.

(ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to Local Government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the Net Assets or Liabilities reflects Councils contributions to the pool and the result of insurance claims within each of the Fund Years.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 18. Contingencies & Other Assets/Liabilities Not Recognised (continued)

\$ '000

LIABILITIES NOT RECOGNISED (continued):

1. Guarantees (continued)

(ii) Statewide Limited (continued)

The future realisation and finalisation of claims incurred but not reported to 30 June 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.

(iii) 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.

2. Other Liabilities

(i) Third Party Claims

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

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

(ii) S94 Plans

Council levies Section 94/94A Contributions upon various development across the Council area through the required Contributions Plans.

As part of these Plans, Council has received funds for which it will be required to expend the monies in accordance with those Plans.

As well, these Plans indicate proposed future expenditure to be undertaken by Council, which will be funded by making levies and receipting funds in future years or where a shortfall exists by the use of Council's General Funds.

These future expenses do not yet qualify as liabilities as of the Reporting Date, but represent Councils intention to spend funds in the manner and timing set out in those Plans.

(iii) Other Guarantees

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

ASSETS NOT RECOGNISED:

(i) Land Under Roads

As permitted under AASB 1051, Council has elected not to bring to account Land Under Roads that it owned or controlled up to & including 30/6/08.

Note 19. Interests in Other Entities

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

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 20. Equity - Retained Earnings and Revaluation Reserves

\$ '000	Notes	Actual 2015	Actual 2014
(a) Retained Earnings			
Movements in Retained Earnings were as follows:			
Balance at beginning of Year (from previous years audited accounts)		92,451	92,404
a. Net Operating Result for the Year		2,490	227
b. Transfers between Equity		(299)	(180)
Balance at End of the Reporting Period		94,642	92,451
(b) Reserves			
(i) Reserves are represented by:			
- Infrastructure, Property, Plant & Equipment Revaluation Reserve		137,583	108,440
Total		137,583	108,440
(ii) Reconciliation of movements in Reserves:			
Infrastructure, Property, Plant & Equipment Revaluation Reserve			
- Opening Balance		108,440	107,498
- Revaluations for the year	9(a)	29,254	762
- (Impairment of revalued assets) / Impairment reversals	9(a),(c)	(410)	-
- Transfer to Retained Earnings for Asset disposals		299	-
- Other movements		-	180
- Balance at End of Year		137,583	108,440
TOTAL VALUE OF RESERVES		137,583	108,440
(iii) Nature & Purpose of Reserves			
Infrastructure, Property, Plant & Equipment Revaluation Reserve			
- The Infrastructure, Property, Plant & Equipment Revaluation Reserve is used to record increments/decrements of Non Current Asset values due to their revaluation.			

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

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

(d) Voluntary Changes in Accounting Policies

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

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 21. Financial Result & Financial Position by Fund

Income Statement by Fund \$ '000	Actual 2015	Actual 2015	Actual 2015
<u>Continuing Operations</u>	Water	Sewer	General¹
Income from Continuing Operations			
Rates & Annual Charges	1,704	1,690	5,432
User Charges & Fees	1,016	34	1,164
Interest & Investment Revenue	117	146	403
Other Revenues	390	45	299
Grants & Contributions provided for Operating Purposes	-	-	6,889
Grants & Contributions provided for Capital Purposes	7	-	981
Other Income			
Net Gains from Disposal of Assets	-	-	129
Share of interests in Joint Ventures & Associates using the Equity Method	-	-	-
Total Income from Continuing Operations	3,234	1,915	15,297
Expenses from Continuing Operations			
Employee Benefits & on-costs	341	286	6,668
Borrowing Costs	20	-	37
Materials & Contracts	1,169	833	858
Depreciation & Amortisation	604	604	4,533
Impairment	-	-	-
Other Expenses	284	158	1,561
Total Expenses from Continuing Operations	2,418	1,881	13,657
Operating Result from Continuing Operations	816	34	1,640
<u>Discontinued Operations</u>			
Net Profit/(Loss) from Discontinued Operations	-	-	-
Net Operating Result for the Year	816	34	1,640
Net Operating Result attributable to each Council Fund	816	34	1,640
Net Operating Result attributable to Non-controlling Interests	-	-	-
Net Operating Result for the year before Grants and Contributions provided for Capital Purposes	809	34	659

¹ General Fund refers to all Council's activities other than Water & Sewer.

NB. All amounts disclosed above are Gross - that is, they include internal charges & recoveries made between the Funds.

Berrigan Shire Council

Notes to the Financial Statements

as at 30 June 2015

Note 21. Financial Result & Financial Position by Fund (continued)

Statement of Financial Position by Fund \$ '000	Actual 2015	Actual 2015	Actual 2015
ASSETS	Water	Sewer	General¹
Current Assets			
Cash & Cash Equivalents	1,434	1,025	2,233
Investments	4,000	4,000	8,630
Receivables	316	205	974
Inventories	74	3	254
Other	-	-	28
Non-current assets classified as 'held for sale'	-	-	-
Total Current Assets	5,824	5,233	12,119
Non-Current Assets			
Investments	-	-	-
Receivables	-	40	102
Inventories	-	-	257
Infrastructure, Property, Plant & Equipment	26,747	16,279	171,905
Investments Accounted for using the equity method	-	-	-
Investment Property	-	-	-
Intangible Assets	-	-	-
Total Non-Current Assets	26,747	16,319	172,264
TOTAL ASSETS	32,571	21,552	184,383
LIABILITIES			
Current Liabilities			
Payables	-	-	1,485
Borrowings	126	-	293
Provisions	-	-	2,505
Total Current Liabilities	126	-	4,283
Non-Current Liabilities			
Payables	-	-	17
Borrowings	111	-	1,440
Provisions	-	-	303
Total Non-Current Liabilities	111	-	1,760
TOTAL LIABILITIES	237	-	6,043
Net Assets	32,334	21,552	178,340
EQUITY			
Retained Earnings	21,099	10,067	63,476
Revaluation Reserves	11,235	11,485	114,864
Total Equity	32,334	21,552	178,340

¹ General Fund refers to all Council's activities other than Water & Sewer.

NB. All amounts disclosed above are Gross - that is, they include internal receivables & payables between the Funds.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

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

\$ '000	2015		2014	
	Current	Non Current	Current	Non Current
(i) Non Current Assets & Disposal Group Assets				
Non Current Assets "Held for Sale"				
Land	-	-	229	-
Total Non Current Assets "Held for Sale"	-	-	229	-
Disposal Group Assets "Held for Sale"				
None				
<u>TOTAL NON CURRENT ASSETS CLASSIFIED AS "HELD FOR SALE"</u>	<u>-</u>	<u>-</u>	<u>229</u>	<u>-</u>

(ii) Details of Assets & Disposal Groups

The Council acquired a parcel of land in Flynn St Berrigan in June 2012 as a result of a sale of land for unpaid rates, under s.713 of the Local Government Act 1993 and another Parcel in June 2013 at Ingo Renner Dr, Tocumwal. Additionally council resolved to sell a property on the Newell Highway. The Council has the properties on the market. Although these parcels are being actively marketed the prospect of sale in the short to medium term is small, and consequently these land holdings have been transferred to non-current land inventory.

\$ '000	Assets "Held for Sale"	
	2015	2014
(iii) Reconciliation of Non Current Assets "Held for Sale" & Disposal Groups - i.e. Discontinued Operations		
Opening Balance	229	123
less: Carrying Value of Assets/Operations Sold	-	(111)
Balance still unsold after 12 months:	229	12
plus New Transfers in:		
- Assets "Held for Sale"	(229)	-
- From Note 9a - IPP&E	-	217
Closing Balance of "Held for Sale" Non Current Assets & Operations	-	229

Refer to Note 27 - Fair Value Measurement for fair value measurement information.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 23. Events occurring after the Reporting Date

\$ '000

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

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

Accordingly, the "authorised for issue" date is 21/10/15.

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

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

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

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

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

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

Note 24. Discontinued Operations

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

Note 25. Intangible Assets

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

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

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 26. Reinstatement, Rehabilitation & Restoration Liabilities

\$ '000

Council has legal/public obligations to make restore, rehabilitate and reinstate the following assets/operations:

Asset/Operation	Estimated year of restoration	NPV of Provision	
		2015	2014
Finley Recycle Centre	2059	11	11
Tocumwal Inert Hard Waste Depot	2017	34	33
Berrigan Landfill	2059	126	127
Pine Lodge Gravel Pit	2038	53	53
Balance at End of the Reporting Period	10(a)	224	224

Under AASB 116 - Property, Plant & Equipment, where the use of an asset results in the obligation to dismantle or remove the asset and restore the site on which the asset stands, an estimate of such costs is required to be included in the cost of the asset.

An equivalent liability must be recognised under AASB 137 - Provisions, Contingent Liabilities and Contingent Assets.

The provision has been calculated by determining the present value of the future expenditures expected to be incurred. The discount rate used is the risk free borrowing rate applicable to Council.

Reconciliation of movement in Provision for year:

Balance at beginning of year	224	227
Amounts capitalised to new or existing assets:		
Effect of a change in discount rates used in PV calculations	(8)	(11)
Amortisation of discount (expensed to borrowing costs)	8	8
Total - Reinstatement, rehabilitation and restoration provision	224	224

Amount of Expected Reimbursements

Of the above Provisions for Reinstatement, Rehabilitation and Restoration works, those applicable to Garbage Services & Waste Management are able to be funded through future charges incorporated within Council's Annual Domestic Waste Management Charge.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 27. Fair Value Measurement

\$ '000

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

- Infrastructure, Property, Plant and Equipment
- Investment Property
- Financial Assets & Liabilities

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).

(1) The following table presents all assets and liabilities that have been measured & recognised at fair values:

2015	Date of latest Valuation	Fair Value Measurement Hierarchy			Total
		Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
Recurring Fair Value Measurements					
Infrastructure, Property, Plant & Equipment					
Plant & Equipment	30/06/2013	-	-	2,556	2,556
Office Equipment	30/06/2014	-	-	222	222
Operational Land	30/06/2013	-	-	6,706	6,706
Community Land	30/06/2013	-	-	1,482	1,482
Land Under Roads (post 30/06/08)	30/06/2014	-	-	21	21
Land Improvements - Depreciable	30/06/2013	-	-	491	491
Buildings - Non Specialised	30/06/2013	-	-	543	543
Buildings - Specialised	30/06/2013	-	-	18,180	18,180
Roads	30/06/2015	-	-	108,613	108,613
Bridges	30/06/2015	-	-	3,902	3,902
Footpaths	30/06/2015	-	-	3,172	3,172
Bulk Earthworks	30/06/2015	-	-	2,976	2,976
Stormwater Drainage	30/06/2015	-	-	15,427	15,427
Water Supply Network	30/06/2015	-	-	26,139	26,139
Sewer Network	30/06/2015	-	-	15,419	15,419
Swimming Pools	30/06/2013	-	-	1,708	1,708
Heritage Collections	30/06/2013	-	-	51	51
Library Books	30/06/2014	-	-	191	191
Other Assets	30/06/2015	-	-	6,623	6,623
Tip Assets	30/06/2015	-	-	83	83
Quarry Assets	30/06/2013	-	-	18	18
Total Infrastructure, Property, Plant & Equipment		-	-	214,523	214,523

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 27. Fair Value Measurement (continued)

\$ '000

(1) The following table presents all assets and liabilities that have been measured & recognised at fair values (continued):

2014	Date of latest Valuation	Fair Value Measurement Hierarchy			Total
		Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
Recurring Fair Value Measurements					
Financial Assets					
Investments					
- "Held to Maturity"	30/06/15	14,000	-	-	14,000
Cash on Hand	30/06/15	2,309	-	-	2,309
Total Financial Assets		16,309	-	-	16,309
Financial Liabilities					
Loans / Advances	30/06/15	-	354	-	354
Payables	30/06/15	-	1,186	-	1,186
Total Financial Liabilities		-	1,540	-	1,540
Infrastructure, Property, Plant & Equipment					
Plant & Equipment	30/06/2013	-	-	2,766	2,766
Office Equipment	30/06/2014	-	-	272	272
Operational Land	30/06/2013	-	-	6,716	6,716
Community Land	30/06/2013	-	-	1,482	1,482
Land Under Roads (post 30/06/08)	30/06/2014	-	-	21	21
Land Improvements - Depreciable	30/06/2013	-	-	514	514
Buildings - Non Specialised	30/06/2013	-	-	558	558
Buildings - Specialised	30/06/2013	-	-	17,555	17,555
Roads	30/06/2015	-	-	87,284	87,284
Bridges	30/06/2015	-	-	3,359	3,359
Footpaths	30/06/2015	-	-	2,853	2,853
Bulk Earthworks	30/06/2015	-	-	2,976	2,976
Stormwater Drainage	30/06/2015	-	-	7,771	7,771
Water Supply Network	30/06/2015	-	-	26,133	26,133
Sewer Network	30/06/2015	-	-	15,336	15,336
Swimming Pools	30/06/2013	-	-	1,774	1,774
Heritage Collections	30/06/2013	-	-	51	51
Library Books	30/06/2014	-	-	175	175
Other Assets	30/06/2015	-	-	6,641	6,641
Tip Assets	30/06/2015	-	-	93	93
Quarry Assets	30/06/2013	-	-	22	22
Total Infrastructure, Property, Plant & Equipment		-	-	184,352	184,352
Non Current Assets classified as "Held for Sale"					
Land	30/06/15	-	229	-	229
Total NCA's classified as "Held for Sale"		-	229	-	229

(2) Transfers between Level 1 & Level 2 Fair Value Hierarchies

During the year, there were no transfers between Level 1 and Level 2 Fair Value hierarchies for recurring fair value measurements.

(3) Valuation techniques used to derive Level 2 and Level 3 Fair Values

Where Council is unable to derive Fair Valuations using quoted market prices of identical assets (i.e. Level 1 inputs), Council instead utilises a spread of both observable inputs (Level 2 inputs) and unobservable inputs (Level 3 inputs).

The Fair Valuation techniques Council has employed while utilising Level 2 and Level 3 inputs are as follows:

Financial Liabilities

Payables: Outstanding creditor payments, security bonds and deposits

Valuation technique – “Cost approach”
Inputs used (Level 2) – Cost of product or service

Loans/Advances: Outstanding loan from bank

Valuation technique – “Cost approach”
Inputs used (Level 2) – Amount of loan outstanding as advised by lender.

Infrastructure, Property, Plant & Equipment

Plant and Equipment: Major plant (graders, loaders, etc.), fleet vehicles (cars, utes, etc.) and minor plant (chainsaws, mowers etc.)

Valuation technique – “Cost approach”
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost.

Office Equipment: Computers, office furniture

Valuation technique – “Cost approach”
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost.

Operational land: Land under Council offices, depots, libraries, water and sewer treatment plants etc.

Valuation technique – “Market approach”
Inputs used (Level 2) – Land area, rate per square metre, zoning, geographical location, sales of comparable land.

Council’s operational land has been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject property with adjustment for differences between key attributes of the properties.

Council’s operational land was valued by Mr Martin Burns of Liquid Pacific Pty Ltd, a registered valuer

Community land: Land under parks, recreation reserves, public halls etc.

Valuation technique – “Market approach”

Inputs used (Level 2) – Land area, rate per square metre, zoning, geographical location, sales of comparable land

Council's operational land has been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject property with adjustment for differences between key attributes of the properties.

Council's operational land was valued by Mr Martin Burns of Liquid Pacific Pty Ltd, a registered valuer

Land under roads: Land under roads acquired since 1 July 2008

Valuation technique – "Market approach"

Inputs used (Level 2) – Land area, rate per square metre, zoning, geographical location, sales of comparable land. (Level 3) – Alternate uses

Council's operational land has been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject property with adjustment for differences between key attributes of the properties. As the Council's land under roads assets have no feasible alternate use, significant adjustments to the rate per square meter have been applied to the unobservable inputs and are based on a rate per square metre.

Council's Land under roads was valued by Ms Kelly Wickham of AssetVal Pty Ltd, a registered valuer.

Land Improvements - depreciable: Car parks, netball and tennis courts, fences etc.

Valuation technique – "Cost approach"

Inputs used (Level 2) –, dimensions, specifications. (Level 3) – Unit rates, Condition, Remaining life, Residual value

These assets were valued at depreciated replacement cost. Available market data for recent projects and published cost guides are used to determine the estimated replacement cost of the asset, including preliminaries. A condition assessment is then applied based on factors such as the age of the asset, overall condition and remaining life. In some cases, residual values are factored into the calculation, which is the value at the time the asset is considered to no longer be available.

Council's Land Improvements was valued by Ms Kelly Wickham of AssetVal Pty Ltd, a registered valuer

Buildings (Non-specialised): Residences

Valuation technique – "Market approach"

Inputs used (Level 2) – Sales evidence

Council's non-specialised buildings have been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject building with adjustment for differences between key attributes of the properties. The land value is then subtracted from the market value of the property to measure the building asset fair value.

Council's Buildings (non-specialised) was valued by Mr Martin Burns of Liquid Pacific Pty Ltd, a registered valuer

Buildings (Specialised): Community halls, toilet blocks, Council office, libraries, depot buildings, sheds etc.

Valuation technique – "Cost approach"

Inputs used (Level 2) – Unit rates, dimensions, specifications. (Level 3) – Condition, Remaining life, Residual value

These assets were valued at depreciated replacement cost. Available market data for recent projects and published cost guides are used to determine the estimated replacement cost of the asset, including preliminaries. A condition assessment is then applied based on factors such as the age of the asset, overall condition and remaining life. In some cases, residual values are factored into the calculation, which is the value at the time the asset is considered no longer to be available.

Council's Buildings (specialised) was valued by Mr Martin Burns of Liquid Pacific Pty Ltd, a registered valuer

Roads, Bridges, Footpaths: Road surface, pavement, formation, road furniture, bridges, culverts.

Valuation technique – "Cost approach"

Inputs used (Level 3) – Unit rates, useful life, asset condition, specifications.

These assets were valued at depreciated replacement cost. Council's road infrastructure assets are segmented and componentised into the following categories:

- Seal
- Pavement
- Formation and earthworks
- Culverts
- Road furniture (signs, guideposts, guardrails)

Council has surveyed its entire road network to measure both length and width of pavement and seal.

Unit rates were based on Council's own cost data based on its average cost across its entire road network, benchmarked against rates provided in relevant construction cost guides. Unit rates are applied consistently across the road network regardless of topography, soil type and geographical location.

Condition assessments have been applied across the entire road network to establish remaining useful lives.

Bridges were valued on the basis of deck area, with composite deck being \$1,900 per square metre, and concrete \$2,200 per square metre.

Culverts were valued on their replacement cost from a relevant construction cost guide.

Council's roads, bridges and footpath assets were valued in-house by Mr Fred Exton – Director Technical Services.

Bulk earthworks: Levee banks.

Valuation technique – "Cost approach"

Inputs used (Level 3) – Unit rates, dimensions, condition

The unit rates were determined by current replacement cost.

Council's bulk earthworks were valued in-house by Mr Fred Exton – Director Technical Services.

Stormwater drainage: Kerb and gutter, drainage network, pumps and pump well, retention basins etc.

Valuation technique – “Cost approach”

Inputs used (Level 3) – Unit rates, useful life, asset condition, dimensions and specification

Council has surveyed its entire stormwater drainage network to measure both length and width of pipes and location and depth of pits.

Unit rates were based on Council’s own cost data based on its average cost across its entire stormwater drainage network, benchmarked against rates provided in relevant construction cost guides. Values for pumps are based on depreciated replacement cost.

Condition assessments have been applied across the entire drainage network to establish remaining useful lives.

Council’s stormwater drainage assets were valued in-house by Mr Fred Exton – Director Technical Services.

Water Supply Network: Treatment plants, mains, reservoirs etc.

Valuation technique – “Cost approach”

Inputs used (Level 3) – Unit rates, useful life, asset condition, dimensions and specification

The Council has surveyed its entire sewerage network to measure both length and width of pipes and their location.

Unit rates are based on the *NSW References Rates Manual: Valuation of Water Supply, Sewerage and Stormwater Assets*, including annual indexation.

Condition assessments were applied to individual assets based on inspection programs, including the use of cameras. Where inspections have not been, or are unable to be, made the life of the asset has been used to estimate condition.

Council’s water network assets were valued in-house by Mr Fred Exton – Director Technical Services

Sewerage Network: Sewer pipes, pump stations, treatment plants etc.

Valuation technique – “Cost approach”

Inputs used (Level 3) – Unit rates, useful life, asset condition, dimensions and specification

The Council has surveyed its entire sewerage network to measure both length and width of pipes and location and depth of pits.

Unit rates are based on the *NSW References Rates Manual: Valuation of Water Supply, Sewerage and Stormwater Assets*, including annual indexation.

Condition assessments were applied to individual assets based on inspection programs, including the use of cameras. Where inspections have not been, or are unable to be, made the life of the asset has been used to estimate condition.

Council’s sewerage network assets were valued in-house by Mr Fred Exton – Director Technical Services

Other Assets

Heritage collections:

Valuation technique – “Cost approach”

Inputs used (Level 2) – Fair value is approximated by depreciated historical cost

Library books: Books and other collection items.

Valuation technique – “Cost approach”

Inputs used (Level 2) – Fair value is approximated by depreciated historical cost

Library books are valued as bulk annual purchases and depreciated using a standard useful life.

Other Assets:

Valuation technique – “Cost approach”

Inputs used (Level 2) – Fair value is approximated by depreciated historical cost

Non Current Assets classified as "Held for Sale"

Assets previously classified as “held for Sale” are actively being marketed however as they may not sell within 12 months, or indeed for some considerable time they have been transferred to Inventory assets along with all other land being marketed.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 27. Fair Value Measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (Level 3)

a. The following tables present the changes in Level 3 Fair Value Asset Classes.

	Operational Land	Community Land	Depreciable Land Impro- vements	Land Under Roads	Total
Adoption of AASB 13	6,874	1,498	330	15	8,717
Purchases (GBV)	71	-	197	14	282
Depreciation & Impairment	-	-	(16)	-	(16)
FV Gains - Other Comprehensive Income	-	-	-	(8)	(8)
WIP Transfers	(12)	(16)	-	-	(28)
Transfer to Held for Sale	(217)	-	-	-	(217)
Other movement	-	-	3	-	3
Closing Balance - 30/6/14	6,716	1,482	514	21	8,733
Purchases (GBV)	7	-	-	-	7
Depreciation	-	-	(23)	-	(23)
WIP Transfers	-	-	-	-	-
Transfer to Held for Sale	-	-	-	-	-
Other movement	(18)	-	-	-	(18)
Closing Balance - 30/6/15	6,705	1,482	491	21	8,699

	Buildings Non Specialised	Buildings Specialised	Plant and Equipment	Office Equipment	Total
Adoption of AASB 13	573	17,254	2,624	315	20,766
Purchases (GBV)	-	1,105	1,085	49	2,239
Disposals (WDV)	-	(9)	(18)	-	(27)
Depreciation & Impairment	(15)	(614)	(761)	(89)	(1,479)
FV Gains - Other Comprehensive Income	-	(181)	-	-	(181)
WIP Transfers	-	-	(164)	(3)	(167)
Closing Balance - 30/6/14	558	17,555	2,766	272	21,151
Purchases (GBV)	-	180	808	24	1,012
Disposals (WDV)	-	-	(247)	(3)	(250)
Depreciation	(15)	(708)	(771)	(71)	(1,565)
FV Gains - Other Comprehensive Income	-	-	-	-	-
Impairment	-	(412)	-	-	(412)
WIP Transfers	-	1,565	-	-	1,565
Closing Balance - 30/6/15	543	18,180	2,556	222	21,501

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 27. Fair Value Measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (Level 3) (continued)

a. The following tables present the changes in Level 3 Fair Value Asset Classes. (continued)

	Roads	Bridges	Footpaths	Bulk Earthworks	Total
Adoption of AASB 13	88,143	3,439	2,671	2,976	97,229
Purchases (GBV)	2,489	-	110	-	2,599
Depreciation & Impairment	(2,060)	(80)	(68)	-	(2,208)
FV Gains - Other Comprehensive Income	(1,288)	-	140	-	(1,148)
Closing Balance - 30/6/14	87,284	3,359	2,853	2,976	96,472
Purchases (GBV)	3,398	-	129	-	3,527
Depreciation	(2,275)	(107)	(63)	-	(2,445)
FV Gains - Other Comprehensive Income	20,598	336	253	-	21,187
Transfers to/from WIP	(78)	-	-	-	(78)
Transfer to another asset class	(314)	314	-	-	-
Closing Balance - 30/6/15	108,613	3,902	3,172	2,976	118,663
	Stormwater Drainage	Water Supply Network	Sewerage Network	Swimming Pools	Total
Adoption of AASB 13	7,506	25,886	15,197	797	49,386
Transfers from/(to) another asset class	17	-	(17)	-	-
Purchases (GBV)	452	261	158	31	902
Depreciation & Impairment	(257)	(586)	(548)	(69)	(1,460)
FV Gains - Other Comprehensive Income	53	572	546	1,015	2,186
Closing Balance - 30/6/14	7,771	26,133	15,336	1,774	51,014
Transfers from/(to) another asset class	(716)	-	716	-	-
Purchases (GBV)	597	139	59	-	795
Depreciation & Impairment	(203)	(598)	(574)	(66)	(1,441)
FV Gains - Other Comprehensive Income	8,073	298	(285)	-	8,086
WIP Transfer	(95)	167	167	-	239
Closing Balance - 30/6/15	15,427	26,139	15,419	1,708	58,693

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 27. Fair Value Measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (Level 3) (continued)**a. The following tables present the changes in Level 3 Fair Value Asset Classes.** (continued)

	Heritage Collection	Library Books	Other Assets	Tip & Quarry Assets	Total
Adoption of AASB 13	52	155	6,266	133	6,606
Transfers from/(to) Level 1 FV hierarchy ^{274(b)}	-	35	670	-	705
Transfers from/(to) another asset class	(1)	(15)	(218)	(8)	(242)
Purchases (GBV)	-	-	(77)	(10)	(87)
Closing Balance - 30/6/14	51	175	6,641	115	6,982
Purchases (GBV)	-	34	190	-	224
Disposals (WDV)	-	-	-	-	-
Depreciation & Impairment	-	(18)	(241)	(8)	(267)
FV Gains - Other Comprehensive Income	-	-	-	-	-
FV Gains - Income Statement ¹	-	-	-	(7)	(7)
WIP Transfers	-	-	33	-	33
Closing Balance - 30/6/15	51	191	6,623	100	6,965

(4). Fair value measurements using significant unobservable inputs (Level 3)

b. Significant unobservable valuation inputs used (for Level 3 asset classes) and their relationship to fair value.

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various Level 3 Asset Class fair values.

I,PP&E

Class	Fair Value (30/6/15) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Plant & Equipment	\$2,557	Cost Approach	<ul style="list-style-type: none"> Gross Replacement Cost Remaining Useful Life 	<p>Various</p> <p>1-10 years</p>	Any changes in the gross replacement value or pattern of consumption will have an impact on fair value
Office Equipment	\$222	Cost Approach	<ul style="list-style-type: none"> Gross Replacement Cost Remaining Useful Life 	<p>Various</p> <p>3-25 years</p>	Any changes in the gross replacement value or pattern of consumption will have an impact on fair value
Operational Land	\$6,706	Market Approach	<ul style="list-style-type: none"> Price per square metre, Land area, zoning, geographical location, sales of comparable land 	\$1,000-\$70,000 per hectare or \$1- \$180 per sq metre	Changes in land zoning restrictions can have significant impacts on land values per sq metre. Changes in comparable land sales and availability of land can also have significant impact
Community Land	\$1,482	Market Approach	<ul style="list-style-type: none"> Price per square metre, Land area, zoning, geographical location, sales of comparable land 	\$1,000-\$70,000 per hectare or \$1- \$180 per sq metre	Any change in the average unimproved capital value will increase / decrease fair value

Class	Fair Value (30/6/15) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Land under Roads (post 30/06/08)	\$21	Market Approach	<ul style="list-style-type: none"> Price per square metre, Land area, zoning, geographical location, sales of comparable land Alternate Uses 	\$1-\$100 per sq metre	Changes in land zoning restrictions can have significant impacts on land values per sq metre. Changes in comparable land sales and availability of land can also have significant impact
Land Improvements - Depreciable	\$491	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$1-\$1000 per sq metre Very Poor to Excellent 10-40 yrs	Any change in the component pricing and asset condition will have an impact on fair value
Buildings – Non Specialised	\$543	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$1-\$100,000 Very Poor to Excellent 5-50 years	Any change in the component pricing and asset condition will have an impact on fair value
Buildings - Specialised	\$18,180	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$1-\$5,000 Very Poor to Excellent 5-50 years	Any change in the component pricing and asset condition will have an impact on fair value

Class	Fair Value (30/6/15) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Roads	\$108,613	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$3 to \$20 per sq metre (roads) \$120 (kerb & gutter) \$120 -\$400 per lineal meter (culverts) Very Poor to Excellent 20-100 years (roads) 80-150 years (kerb & gutter) 50 years (Culverts)	Any change in the component pricing and asset condition will have an impact on fair value
Bridges	\$3,902	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$1,900 composite \$2,200 concrete Excellent to Poor 80 years	Any change in the component pricing and asset condition will have an impact on fair value
Footpaths	\$3,172	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$8-\$120 per lineal metre Excellent to Poor 60 years	Any change in the component pricing and asset condition will have an impact on fair value
Bulk Earthworks	\$2,976	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$1-\$2,500 per sq metre Excellent to Poor 60-100 years	Any change in the component pricing and asset condition will have an impact on fair value

Class	Fair Value (30/6/15) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Stormwater Drainage	\$15,427	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful Life 	\$50-\$1,500 per sq metre Excellent to Poor 50 years	Any change in the component pricing and asset condition will have an impact on fair value
Water Supply Network	\$26,139	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful Life 	Various Excellent to Poor 50-100 years	Any change in the component pricing and asset condition will have an impact on fair value
Sewer Network	\$15,419	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful Life 	Various Excellent to Poor 50-100 years	Any change in the component pricing and asset condition will have an impact on fair value
Swimming Pools	\$1,708	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful Life 	Various Excellent to Poor 20-50years	Any change in the component pricing and asset condition will have an impact on fair value
Heritage Collections	\$51	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful Life 	Various Excellent to Poor 80-100 years	Any change in the component pricing and asset condition will have an impact on fair value
Library Books	\$192	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful Life 	Various Excellent to Poor 2-10 years	Any change in the component pricing and asset condition will have an impact on fair value

Class	Fair Value (30/6/15) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Other Assets	\$2,685	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful Life 	Various Excellent to Poor 2-50 years	Any change in the component pricing and asset condition will have an impact on fair value
Tip & Quarry Assets	\$98	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful Life 	Various Excellent to Poor 50-60 years	Any change in the component pricing and asset condition will have an impact on fair value

Non Current Assets classified as "Held for Sale"

Class	Fair Value (30/6/15) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Land	\$-	Market appraisal	Set sale price in open market	Each parcel dependant on location	Any change in the component pricing and asset condition will have an impact on fair value

c. The Valuation Process for Level 3 Fair Value Measurements

Refer Note 27 - part 3 (above).

(5). Highest and best use

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

21st October 2015

The Mayor
 Berrigan Shire Council
 PO Box 137
 Berrigan NSW 2712

Dear Mr Mayor,

**INDEPENDENT AUDITOR'S REPORT ON THE CONDUCT OF THE AUDIT – SECTION 417(3)
 BERRIGAN SHIRE COUNCIL
 YEAR ENDED 30 JUNE 2015**

We have audited the financial statements of Berrigan Shire Council (Council) for the financial year ended 30 June 2015. Our audit resulted in an unmodified audit report on both the general purpose and special purpose financial statements of Council.

In accordance with Section 417(3) of the *Local Government Act 1993* we submit our report on the conduct of the audit of Berrigan Shire Council for the year ended 30 June 2015. Our audit reports on the general purpose financial statements of Council and the special purpose financial statements on Council's business units outline the legislative framework of our audit and should be referred to in order to establish the context in which our comments are made.

Council's Responsibility for the Financial Statements

The Council is responsible for the preparation and fair presentation of the financial statements in accordance with the *Local Government Act 1993*. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

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

The following comments are provided in accordance with Section 415(3) of the *Local Government Act 1993* and Regulation 227 of the Local Government (General) Regulations 2005 to assist in the understanding of the financial statements and our reports.

Operating Result

As disclosed in the Income Statement, Council has achieved a net operating surplus of \$2,501k, which included capital contributions and grants. This is up from a surplus of \$227k in the 2014 financial year.

Significant items of income and expense in the income statement were:

	2015 \$'000	2014 \$'000	Variance (%)	Budget 2015 \$'000	Variance (%)
Rates and Annual Charges	8,826	8,629	2.3%	8,742	1.0%
User Charges and Fees	2,214	1,905	16.2%	1,387	59.6%
Grants & Contributions – Operating	6,889	5,036	36.8%	6,394	7.7%
Grants & Contributions – Capital	999	1,710	(41.6%)	443	125.5%
Employee Costs	(7,295)	(7,085)	3.0%	(3,438)	112.2%
Materials & Contracts	(2,860)	(4,076)	(29.8%)	(5,286)	(45.9%)
Depreciation	(5,741)	(5,405)	6.2%	(5,286)	8.6%

Council's operations have remained relatively consistent across the two financial periods. Details around significant movement in major items include:

- Rates & Annual Charges – Revenue derived from rates and charges is fairly consistent with budget targets and prior year. Overall increase for the current year is in line with level of rate peg and property valuation growth levels for the region.
- User Charges & Fees – Almost 60% higher than budget due to conservative budgeting measure by Council, particularly in regard to charges in relation to water consumption which are highly vulnerable to climatic impacts. Increase from the prior year relates to an increase in charges for water consumption (no water restrictions in 14/15), and also an increase in waste services charges compared to prior year. Private Works charges also increased by \$60k.
- Operating Grants & Contributions – In 2014 the Financial Assistance Grants provided by the Federal Government was not paid in advance for the fourth quarter as in previous years. As such, the 2014 figures are only reflective of three quarters of payments instead of a full four payment cycle. The current year amounts reflect a full cycle of four quarterly payments. The amounts received were close to budgeted amounts.
- Capital Grants & Contributions – Capital funding received in the prior year was higher after significant grant monies and capital contributions were received in relation to the major upgrade project at the Finley Recreation Reserve, so there has been a decline in the current year with less major projects completed. Higher than budget level of grants received, as Council only records in budgeted income those projects where funding has been secured. The additional unbudgeted funds relate to additional projects approved and funded in the same year after the budget was adopted by Council.

- **Employee Costs** – The level of salaries and wages expenses have remained consistent with the prior year, with major effects only being the incremental wage rises for staff. The large variance from budget reflects a classification difference only, as the budget for employee costs only includes indoor staff (around 50% of the workforce), as outdoor staff costs are allocated to 'materials & contracts' in the Council budget, as the costs of their labour is normally attributed directly to capital projects.
- **Materials & Contracts** – As noted above, the cost of salaries and wages for outdoor staff are included in this area of the Council budget, rather than being classified as 'employee expenses'. The actual costs for the year are down significantly on the prior year actual costs, as most works undertaken this year were capitalised as fixed assets. The works undertaken in the prior year were more focused on repairs and maintenance type works, rather than renewals and upgrades.

Financial Position

Unrestricted Working Capital

A key measure of the Council's financial position is its unrestricted working capital (available current assets). The following sets out the unrestricted working capital position of Council as at the end of the financial year:

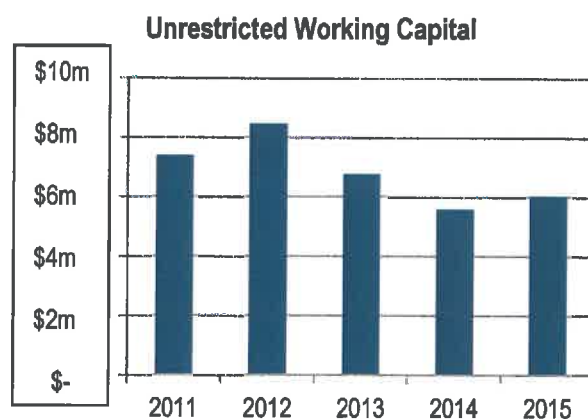
	2014 \$'000	2014 \$'000
Current Assets	23,068	18,406
External Restrictions on Assets	(13,335)	(11,153)
Current Liabilities	(5,565)	(3,558)
Payables & Provisions not expected to settle within 12 months	1,860	1,884
Unrestricted Working Capital	6,028	5,579

The above represents the amount of working capital Council has available to meet its future spending requirements after making allowance for any restrictions in place over the use of such working capital.

The level of unrestricted working capital held by Council is at a sustainable level. The level of unrestricted funds is lower over the past two years than the previous three years; however this is not at a level where ongoing sustainability of Council is considered an issue.

We recommend that Council continue to monitor its unrestricted working capital position when reviewing its overall financial position.

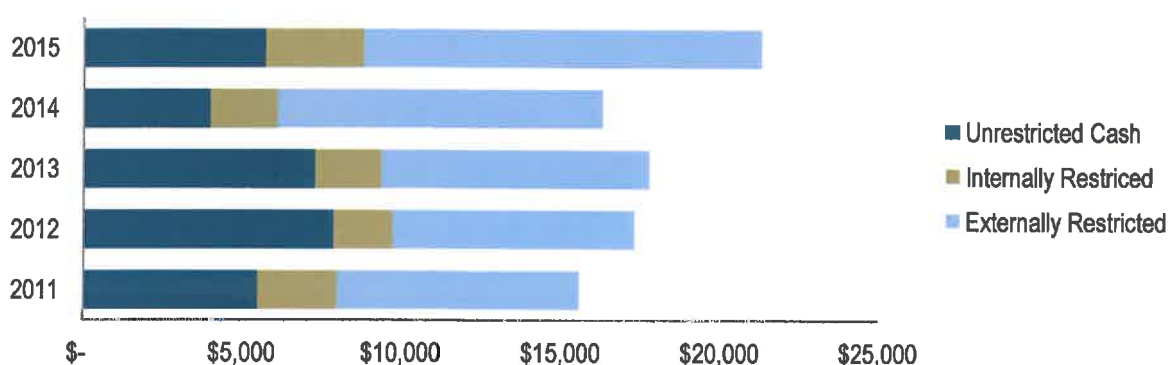
We note that the unrestricted working capital amounts disclosed above do not take into account internal restrictions imposed on cash assets by Council as per their forward plans and identified programs of works.



Unrestricted Cash

	2015 \$'000	2014 \$'000	2013 \$'000	2012 \$'000	2011 \$'000
Total Cash	21,321	16,309	17,789	17,332	15,579
External Restrictions	12,504	10,231	8,421	7,603	7,609
Internal Restrictions	3,112	2,090	2,090	1,859	2,500
Unrestricted	5,706	3,988	7,278	7,870	5,470

Note 6 to the financial accounts notes total cash and investments held by Council of \$21.321 million. Of this amount, \$12.504 million is subject to external restrictions requiring Council to commit those funds to the purposes for which they were provided. A further \$3.112 million is subject to internal restrictions which have been agreed upon by Council for designated purposes. These internal restrictions may be altered at the discretion of Council, consistent with their management plan.

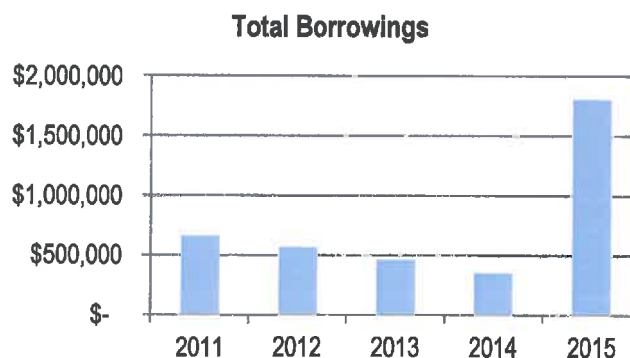


The unrestricted balance of \$5.706 million represents funds available to cover non-budgeted discretionary expenditure and meet short term cash flow requirements. Although the level of unrestricted cash has fallen from an amount of \$7.278 million in 2013, overall Council is still a strong cash position.

Although the consolidated financial statements display a healthy level of cash and investments, we remind the reader that the consolidated data is not necessarily reflective of the position of the individual funds (General, Water & Sewer).

Debt Levels

At year end Council had borrowings totalling \$1,811k, which has increased from a total of \$354k in the prior year. Council has taken on board new borrowings in the current year, but remains active in trying to pay down its current debt as soon as possible. The new borrowings have a subsidised interest rate.



Summary

Council's overall financial position, when taking into account the above information is, in our opinion, sound and sustainable.

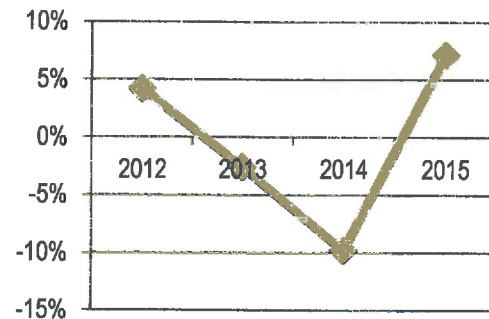
Performance Indicators

Refer Note 13 of the financial statements.

Operating Performance Ratio

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

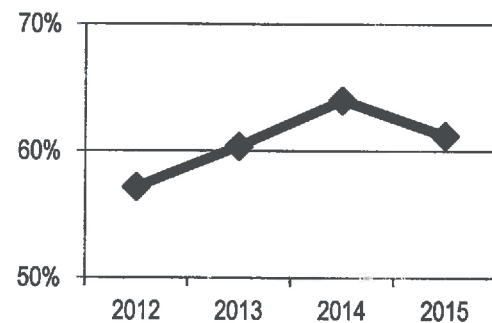
The benchmark level for this indicator is 0%. In the 2015 year Council was above this benchmark at 7.10% (2014: -9.78%). The major cause of the minor decline in the prior year was the delay in the Financial Assistance Grant payment until after the end of year.



Own Source Operating Revenue Ratio

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

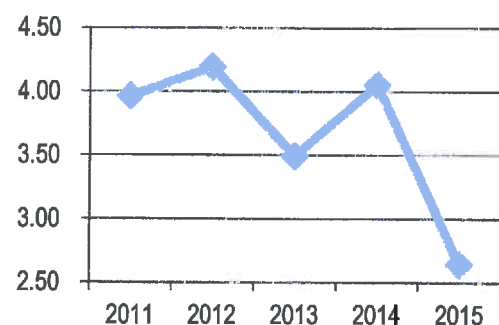
The benchmark level for this indicator is 60% of own sourced revenue. Council is currently achieving this target with a ratio of 61.20% (2014: 63.99%). This indicates that Council is generating sufficient amount revenue through its own sources and has a reduced dependency on external funding.



Liquidity (Unrestricted Current) Ratio

The liquidity ratio is used to assess the adequacy of working capital and Council's ability to satisfy its obligations in the short term.

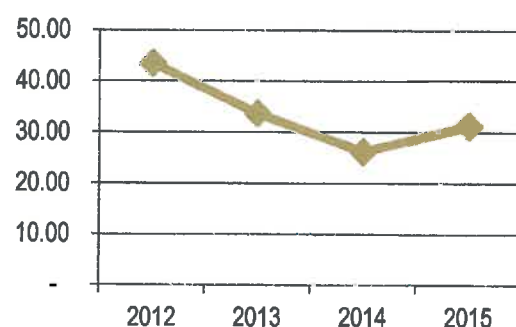
The liquidity ratio at Note 13 shows Council has a strong liquidity position. The ratio indicates that Council has in excess of \$2.64 of unrestricted current assets for every \$1 of current liabilities demonstrating a strong capacity to pay its debts as and when they fall due. Although this has declined since the prior year, in our view there is no immediate threat to the Council's position.



Debt Service Cover Ratio

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

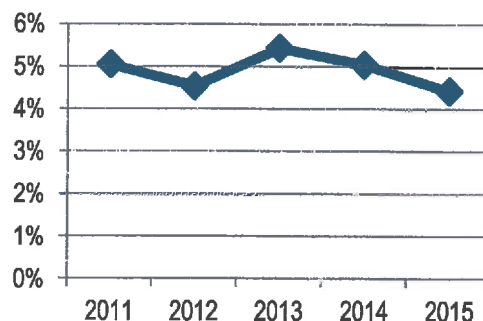
The benchmark level for this indicator is 2.00. In the 2015 year Council was above this benchmark at 31.18 (2014: 26.03). The improvement has been enabled by an increase in Council's operating surplus. The level is well above the minimum benchmark level.



Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage

This ratio measures the level of uncollected rates and annual charges and the effect on Council's liquidity and the adequacy of recovery efforts.

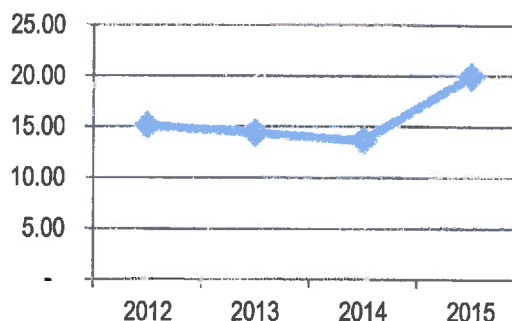
The benchmark level for this indicator is 10% of debtor amounts outstanding at year end. Council continues to improve on this benchmark, with only 4.44% of debtors outstanding at year end (2014: 5.05%).



Cash Expense Cover Ratio

This liquidity ratio indicates the number of months the Council can continue to operate and pay for all immediate expenses without any additional cash inflow.

The Council can currently cover more than 19 months of expenditure based on its current cash reserves (2014: 13 months). This is well above the benchmark level of greater than 3 months. Council is in a solid position in regards to its cash reserves.



Other Matters

Management Letter

A final management letter will be issued to management following the completion of the audit. This letter will cover any weaknesses or performance improvement observations that were noted during year end audit processes, as well as provide management with an update on any items identified in the prior year's management letter.

Closing Report

At the outset of the audit we provide the Council with our Audit Strategy which, among other matters, highlights significant financial and audit risks. At the conclusion of our audit, we provide Council with a Closing Report detailing our conclusions in respect to those audit risks. There were no matters reported which are significant to the conduct of the audit.

Independence

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

Legislative Compliance

As a result of our audit we advise that there are no material deficiencies in the accounting records or financial statements that have come to our attention during the conduct of the audit of Berrigan Shire Council. We conclude that the accounting records of Council have been kept in accordance with the requirements of the *Local Government Act 1993* and regulations.

Matters Relating to the Electronic Presentation of the Audited Financial Statements

This auditors report relates to the financial statements of Berrigan Shire Council for the year ended 30 June 2015 which are to be included on Council's web site. Council is responsible for the integrity of the web site. We have not been engaged to report on the integrity of the web site. The audit report refers only to the financial statements of Council. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements. If users of this report are concerned with the inherent risks arising from electronic data communications they are advised to refer to the hard copy of the audited financial statements to confirm the information included in the audited financial statements presented on the Council web site.

Reliance on the Report

The report on the conduct of the audit has been prepared for distribution to Council. We disclaim any assumption of responsibility for any reliance on this report to any person other than Council or for any purpose other than that for which it was prepared.

Conclusion

The Council's accounting records have been kept in a manner and form that facilitated the preparation of both the general purpose financial statements and special purpose financial statements, and allowed proper and effective audit of those statements.

All information relevant to the conduct of the audit has been obtained.

We wish to record our appreciation to your General Manager and his staff for their ready co-operation and the courtesy extended to us during the conduct of the audit.

Yours faithfully,



P. P. Delahunty
Partner

Richmond Sinnott & Delahunty

Berrigan Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2015

"Heart of the Southern Riverina"



Berrigan Shire Council

Special Purpose Financial Statements

for the financial year ended 30 June 2015

Contents	Page
1. Statement by Councillors & Management	2
2. Special Purpose Financial Statements:	
Income Statement - Water Supply Business Activity	3
Income Statement - Sewerage Business Activity	4
Income Statement - Other Business Activities	n/a
Statement of Financial Position - Water Supply Business Activity	5
Statement of Financial Position - Sewerage Business Activity	6
Statement of Financial Position - Other Business Activities	n/a
3. Notes to the Special Purpose Financial Statements	7
4. Auditor's Report	16

Background

(i) These Special Purpose Financial Statements have been prepared for the use by both Council and the Division 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 & 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 over \$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 & debt guarantee fees (where the business benefits from councils borrowing position by comparison with commercial rates).

Berrigan Shire Council

Special Purpose Financial Statements

for the financial year ended 30 June 2015

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 & Costing for Council Businesses - A Guide to Competitive Neutrality".
- The Local Government Code of Accounting Practice and Financial Reporting.
- The NSW Office of Water (Department of Environment, Climate Change and Water) Guidelines - "Best Practice Management of Water and Sewerage".

To the best of our knowledge and belief, these Financial 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 21 October 2015.

Bernard Curtain
MAYOR

Brian Hill
COUNCILLOR

Rowan Perkins
GENERAL MANAGER

Carla von Brockhusen
RESPONSIBLE ACCOUNTING OFFICER

Berrigan Shire Council

Income Statement of Council's Water Supply Business Activity

for the financial year ended 30 June 2015

\$ '000	Actual 2015	Actual 2014
Income from continuing operations		
Access charges	1,704	1,648
User charges	978	922
Fees	38	31
Interest	117	125
Grants and contributions provided for non capital purposes	-	-
Profit from the sale of assets	-	-
Other income	390	250
Total income from continuing operations	3,227	2,976
Expenses from continuing operations		
Employee benefits and on-costs	341	332
Borrowing costs	20	26
Materials and contracts	1,169	1,099
Depreciation and impairment	604	590
Water purchase charges	-	-
Calculated taxation equivalents	2	3
Debt guarantee fee (if applicable)	3	4
Other expenses	284	323
Total expenses from continuing operations	2,423	2,377
Surplus (deficit) from Continuing Operations before capital amounts	804	599
Grants and contributions provided for capital purposes	7	29
Surplus (deficit) from Continuing Operations after capital amounts	811	628
Surplus (deficit) from discontinued operations	-	-
Surplus (deficit) from ALL Operations before tax	811	628
less: Corporate Taxation Equivalent (30%) [based on result before capital]	(241)	(180)
SURPLUS (DEFICIT) AFTER TAX	570	448
plus Opening Retained Profits	20,285	19,650
plus Adjustments for amounts unpaid:		
- Taxation equivalent payments	2	3
- Debt guarantee fees	3	4
- Corporate taxation equivalent	241	180
less:		
- Tax Equivalent Dividend paid	(2)	-
- Surplus dividend paid	-	-
Closing Retained Profits	21,099	20,285
Return on Capital %	3.1%	2.3%
Subsidy from Council	-	333
Calculation of dividend payable:		
Surplus (deficit) after tax	570	448
less: Capital grants and contributions (excluding developer contributions)	-	-
Surplus for dividend calculation purposes	570	448
Potential Dividend calculated from surplus	285	224

Berrigan Shire Council

Income Statement of Council's Sewerage Business Activity

for the financial year ended 30 June 2015

\$ '000	Actual 2015	Actual 2014
Income from continuing operations		
Access charges	1,690	1,626
User charges	12	12
Liquid Trade Waste charges	-	-
Fees	22	13
Interest	146	192
Grants and contributions provided for non capital purposes	-	-
Profit from the sale of assets	-	-
Other income	45	44
Total income from continuing operations	1,915	1,887
Expenses from continuing operations		
Employee benefits and on-costs	286	279
Borrowing costs	-	-
Materials and contracts	833	813
Depreciation and impairment	604	593
Loss on sale of assets	-	-
Calculated taxation equivalents	12	12
Debt guarantee fee (if applicable)	-	-
Other expenses	158	161
Total expenses from continuing operations	1,893	1,858
Surplus (deficit) from Continuing Operations before capital amounts	22	29
Grants and contributions provided for capital purposes	-	130
Surplus (deficit) from Continuing Operations after capital amounts	22	159
Surplus (deficit) from discontinued operations	-	-
Surplus (deficit) from ALL Operations before tax	22	159
less: Corporate Taxation Equivalent (30%) [based on result before capital]	(7)	(9)
SURPLUS (DEFICIT) AFTER TAX	15	150
plus Opening Retained Profits	10,045	9,874
plus Adjustments for amounts unpaid:		
- Taxation equivalent payments	12	12
- Debt guarantee fees	-	-
- Corporate taxation equivalent	7	9
less:		
- Tax Equivalent Dividend paid	(12)	-
- Surplus dividend paid	-	-
Closing Retained Profits	10,067	10,045
Return on Capital %	0.1%	0.2%
Subsidy from Council	470	568
Calculation of dividend payable:		
Surplus (deficit) after tax	15	150
less: Capital grants and contributions (excluding developer contributions)	0	(18)
Surplus for dividend calculation purposes	15	132
Potential Dividend calculated from surplus	8	66

Berrigan Shire Council

Statement of Financial Position - Council's Water Supply Business Activity

as at 30 June 2015

\$ '000	Actual 2015	Actual 2014
ASSETS		
Current Assets		
Cash and cash equivalents	1,434	2,252
Investments	4,000	2,000
Receivables	316	330
Inventories	74	56
Other	-	-
Non-current assets classified as held for sale	-	-
Total Current Assets	5,824	4,638
Non-Current Assets		
Investments	-	-
Receivables	-	-
Inventories	-	-
Infrastructure, property, plant and equipment	26,747	26,907
Investment property	-	-
Intangible Assets	-	-
Other	-	-
Total non-Current Assets	26,747	26,907
TOTAL ASSETS	32,571	31,545
LIABILITIES		
Current Liabilities		
Bank Overdraft	-	-
Payables	-	1
Interest bearing liabilities	126	117
Provisions	-	-
Total Current Liabilities	126	118
Non-Current Liabilities		
Payables	-	-
Interest bearing liabilities	111	237
Provisions	-	-
Total Non-Current Liabilities	111	237
TOTAL LIABILITIES	237	355
NET ASSETS	32,334	31,190
EQUITY		
Retained earnings	21,099	20,285
Revaluation reserves	11,235	10,905
Council equity interest	32,334	31,190
Non-controlling equity interest	-	-
TOTAL EQUITY	32,334	31,190

Berrigan Shire Council

Statement of Financial Position - Council's Sewerage Business Activity
as at 30 June 2015

\$ '000	Actual 2015	Actual 2014
ASSETS		
Current Assets		
Cash and cash equivalents	1,025	1,764
Investments	4,000	2,540
Receivables	205	249
Inventories	3	4
Other	-	-
Non-current assets classified as held for sale	-	-
Total Current Assets	5,233	4,557
Non-Current Assets		
Investments	-	-
Receivables	40	159
Inventories	-	-
Infrastructure, property, plant and equipment	16,279	16,756
Investment property	-	-
Intangible Assets	-	-
Other	-	-
Total non-Current Assets	16,319	16,915
TOTAL ASSETS	21,552	21,472
LIABILITIES		
Current Liabilities		
Bank Overdraft	-	-
Payables	-	-
Interest bearing liabilities	-	-
Provisions	-	-
Total Current Liabilities	-	-
Non-Current Liabilities		
Payables	-	-
Interest bearing liabilities	-	-
Provisions	-	-
Total Non-Current Liabilities	-	-
TOTAL LIABILITIES	-	-
NET ASSETS	21,552	21,472
EQUITY		
Retained earnings	10,067	10,045
Revaluation reserves	11,485	11,427
Council equity interest	21,552	21,472
Non-controlling equity interest	-	-
TOTAL EQUITY	21,552	21,472

Berrigan Shire Council

Special Purpose Financial Statements

for the financial year ended 30 June 2015

Contents of the Notes accompanying the Financial Statements

Note	Details	Page
1	Summary of Significant Accounting Policies	8
2	Water Supply Business Best Practice Management disclosure requirements	11
3	Sewerage Business Best Practice Management disclosure requirements	13

These financial statements are a Special Purpose Financial Statements (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, unless otherwise stated, 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) &
- Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with:

- the Local Government Act and Regulation, and
- the Local Government Code of Accounting Practice and Financial Reporting.

The statements are also prepared on an accruals basis, based on historic costs and do not take into account changing money values nor current values of non-current assets (except where specifically stated).

Certain taxes and other costs (appropriately described) have been imputed for the purposes of the National Competition Policy.

National Competition Policy

Council has adopted the principle of 'competitive neutrality' to 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 Government Policy statement on the "Application of National Competition Policy to Local Government".

The "Pricing & 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 & costing guidelines outline the process for identifying and allocating costs to activities and provide a standard of 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 & 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)

None

Category 2

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

a. Berrigan Shire Council Water Supply

Supply drinking quality water to the towns of Barooga, Berrigan, Finley and Tocumwal.

b. Berrigan Shire Council Sewerage Service

Supply of a reticulated sewerage service to the towns of Barooga, Berrigan, Finley and Tocumwal.

Monetary Amounts

Amounts shown in the financial statements are in Australian currency and rounded to the nearest one thousand dollars, with the exception of some figures disclosed in Note 2 (Water Supply Best Practice Management Disclosures) and Note 3 (Sewerage Best Practice Management Disclosures).

As required by the NSW Office of Water (Department of Primary Industries) the amounts shown in Notes 2 and Note 3 are disclosed in whole dollars.

(i) Taxation Equivalent Charges

Council is liable to pay various taxes and financial duties in undertaking its business activities. Where

this is the case, they are disclosed in these statements as a cost of operations just like all other costs.

However, where Council is exempt from paying taxes which are generally paid by private sector businesses (such as income tax), equivalent tax payments have been applied to all Council nominated business activities and are reflected in these 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):

Notional Rate Applied %

Corporate Income Tax Rate – 30%

Land Tax – The first **\$432,000** of combined land values attracts **0%**. From \$432,001 to \$2,641,000 the rate is **1.6% + \$100**. For the remaining combined land value that exceeds \$2,641,000, a premium marginal rate of **2.0%** applies.

In accordance with the guidelines for Best Practice Management of Water Supply and Sewerage, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from Water Supply and Sewerage Business activities.

The payment of taxation equivalent charges, referred in the Best Practice Management of Water Supply and Sewerage Guides to as a "Dividend for Taxation equivalent", may be applied for any purpose allowed under the Local Government Act, 1993.

Achievement of substantial compliance against the guidelines for Best Practice Management of Water Supply and Sewerage is not a prerequisite for the payment of the tax equivalent charges, however the payment must not exceed \$3 per assessment.

Income Tax

An income tax equivalent has been applied on the profits of each reported Business Activity.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be

taken into account of 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 30%.

Income Tax is only applied where a positive gain/(loss) from ordinary activities before capital amounts has been achieved.

Since this 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 Council's General Purpose Financial Statements.

The rate applied of 30% is the equivalent company tax rate prevalent as at balance date. No adjustments have been made for variations that have occurred during the year.

Local Government Rates & Charges

A calculation of the equivalent rates and charges payable on all Category 1 businesses has been applied to all land assets owned or exclusively used by the Business Activity.

Loan & 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 the council's borrowing rate for its business activities.

(ii) 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.

Accordingly, Subsidies disclosed (in relation to National Competition Policy) represents the difference between revenue generated from 'rate of return' pricing and revenue generated from prices set by the council in any given financial year.

The overall effect of subsidies is contained within the Income Statement of each reported Business Activity.

(iii) Return on Investments (Rate of Return)

The 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".

Such funds are subsequently available for meeting commitments or financing future investment strategies.

The Rate of Return on Capital 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 3.02% at 30/6/15.

The actual rate of return achieved by each Business Activity is disclosed at the foot of each respective Income Statement.

(iv) Dividends

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

Local Government Water Supply and Sewerage Businesses are permitted to pay an annual dividend from its water supply or sewerage business surplus.

The dividend, calculated and approved in accordance with the Best Practice Management Guidelines, must not exceed either:

- (i) 50% of this surplus in any one year, or
- (ii) the number of water supply or sewerage assessments at 30 June 2015 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the guidelines for Best Practice Management of Water Supply and Sewerage, a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the NSW Office of Water prior to making the dividend and only after it has approved the payment.

The Council did not pay itself a dividend for the year ended 30 June 2015 from either its Water Supply or Sewerage fund.

Berrigan Shire Council

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

Note 2. Water Supply Business Best Practice Management disclosure requirements

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated)

2015

1. Calculation and Payment of Tax-Equivalents

[All Local Government Local Water Utilities must pay this dividend for tax-equivalents]

(i)	Calculated Tax Equivalents	5,000
(ii)	No of assessments multiplied by \$3/assessment	10,833
(iii)	Amounts payable for Tax Equivalents [lesser of (i) and (ii)]	5,000
(iv)	Amounts actually paid for Tax Equivalents	2,000

2. Dividend from Surplus

(i)	50% of Surplus before Dividends [Calculated in accordance with Best Practice Management for Water Supply and Sewerage Guidelines]	284,900
(ii)	No. of assessments multiplied by \$30/assessment, less tax equivalent charges/assessment	103,330
(iii)	Cumulative surplus before Dividends for the 3 years to 30 June 2015, less the cumulative dividends paid for the 2 years to 30 June 2014 & 30 June 2013	1,452,100

2015 Surplus	569,800	2014 Surplus	448,300	2013 Surplus	434,000
		2014 Dividend	-	2013 Dividend	-

(iv)	Maximum dividend from surplus [least of (i), (ii) and (iii) above]	103,330
(v)	Dividend actually paid from surplus [refer below for required pre-dividend payment Criteria]	-

3. Required outcomes for 6 Criteria

[To be eligible for the payment of a "Dividend from Surplus", ALL the Criteria below need a "YES"]

(i)	Completion of Strategic Business Plan (including Financial Plan)	YES
(ii)	Full Cost Recovery, without significant cross subsidies [Refer Item 2(a) in Table 1 on page 22 of the Best Practice Guidelines]	YES
	- Complying charges [Item 2(b) in Table 1]	NO
	- DSP with Commercial Developer Charges [Item 2(e) in Table 1]	YES
	- If Dual Water Supplies, Complying Charges [Item 2(g) in Table 1]	YES
(iii)	Sound Water Conservation and Demand Management implemented	YES
(iv)	Sound Drought Management implemented	YES
(v)	Complete Performance Reporting Form (by 15 September each year)	YES
(vi)	a. Integrated Water Cycle Management Evaluation	NO
	b. Complete and implement Integrated Water Cycle Management Strategy	NO

Berrigan Shire Council

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

Note 2. Water Supply Business Best Practice Management disclosure requirements (continued)

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated) 2015

National Water Initiative (NWI) Financial Performance Indicators

NWI F1	Total Revenue (Water) Total Income (w13) - Grants for the Acquisition of Assets (w11a) - Interest Income (w9) - Aboriginal Communities W&S Program Income (w10a)	\$'000	3,122
NWI F4	Revenue from Residential Usage Charges (Water) Income from Residential Usage Charges (w6b) x 100 divided by the sum of [Income from Residential Usage Charges (w6a) + Income from Residential Access Charges (w6b)]	%	39.99%
NWI F9	Written Down Replacement Cost of Fixed Assets (Water) Written down current cost of system assets (w47)	\$'000	26,747
NWI F11	Operating Cost (OMA) (Water) Management Expenses (w1) + Operational & Maintenance Expenses (w2)	\$'000	1,654
NWI F14	Capital Expenditure (Water) Acquisition of fixed assets (w16)	\$'000	146
NWI F17	Economic Real Rate of Return (Water) [Total Income (w13) - Interest Income (w9) - Grants for acquisition of assets (w11a) - Operating Costs (NWI F11) - Current Cost Depreciation (w3)] x 100 divided by [Written Down Current Cost of System Assets (w47) + Plant & Equipment (w33b)]	%	3.24%
NWI F26	Capital Works Grants (Water) Grants for the Acquisition of Assets (w11a)	\$'000	-

- Notes:
- References to w (eg. w12) refer to item numbers within Special Schedules No. 3 & 4 of Council's Annual Financial Statements.
 - The NWI Performance Indicators are based upon the National Performance Framework Handbook for Urban Performance Reporting Indicators & Definitions.

Berrigan Shire Council

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

Note 3. Sewerage Business Best Practice Management disclosure requirements

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated)

2015

1. Calculation and Payment of Tax-Equivalents

[All Local Government Local Water Utilities must pay this dividend for tax-equivalents]

(i)	Calculated Tax Equivalents	12,000
(ii)	No of assessments multiplied by \$3/assessment	10,113
(iii)	Amounts payable for Tax Equivalents [lesser of (i) and (ii)]	10,113
(iv)	Amounts actually paid for Tax Equivalents	12,000

2. Dividend from Surplus

(i)	50% of Surplus before Dividends [Calculated in accordance with Best Practice Management for Water Supply and Sewerage Guidelines]	7,700
(ii)	No. of assessments x (\$30 less tax equivalent charges per assessment)	91,017
(iii)	Cumulative surplus before dividends for the 3 years to 30 June 2015, less the cumulative dividends paid for the 2 years to 30 June 2014 & 30 June 2013	(365,300)

2015 Surplus	15,400	2014 Surplus	132,300	2013 Surplus	(513,000)
		2014 Dividend	-	2013 Dividend	-

(iv)	Maximum dividend from surplus [least of (i), (ii) and (iii) above]	n/a
(v)	Dividend actually paid from surplus [refer below for required pre-dividend payment Criteria]	-

3. Required outcomes for 4 Criteria

[To be eligible for the payment of a "Dividend from Surplus", ALL the Criteria below need a "YES"]

(i)	Completion of Strategic Business Plan (including Financial Plan)	YES
(ii)	Pricing with full cost-recovery, without significant cross subsidies [Refer Item 2(a) in Table 1 on page 22 of the Best Practice Guidelines]	YES
	Complying charges	
	(a) Residential [Item 2(c) in Table 1]	NO
	(b) Non Residential [Item 2(c) in Table 1]	NO
	(c) Trade Waste [Item 2(d) in Table 1]	NO
	DSP with Commercial Developer Charges [Item 2(e) in Table 1]	YES
	Liquid Trade Waste Approvals & Policy [Item 2(f) in Table 1]	NO
(iii)	Complete Performance Reporting Form (by 15 September each year)	YES
(iv)	a. Integrated Water Cycle Management Evaluation	NO
	b. Complete and implement Integrated Water Cycle Management Strategy	NO

Berrigan Shire Council

Notes to the Special Purpose Financial Statements
for the financial year ended 30 June 2015Note 3. Sewerage Business
Best Practice Management disclosure requirements (continued)

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated) 2015

National Water Initiative (NWI) Financial Performance Indicators

NWI F2	Total Revenue (Sewerage) Total Income (s14) - Grants for Acquisition of Assets (s12a) - Interest Income (s10) - Aboriginal Communities W&S Program Income (w10a)	\$'000	1,770
NWI F10	Written Down Replacement Cost of Fixed Assets (Sewerage) Written down current cost of system assets (s48)	\$'000	16,279
NWI F12	Operating Cost (Sewerage) Management Expenses (s1) + Operational & Maintenance Expenses (s2)	\$'000	1,118
NWI F15	Capital Expenditure (Sewerage) Acquisition of Fixed Assets (s17)	\$'000	45
NWI F18	Economic Real Rate of Return (Sewerage) [Total Income (s14) - Interest Income (s10) - Grants for acquisition of Assets (s12a) - Operating cost (NWI F12) - Current cost depreciation (s3)] x 100 divided by [Written down current cost (ie. WDCC) of System Assets (s48) + Plant & Equipment (s34b)]	%	0.36%
NWI F27	Capital Works Grants (Sewerage) Grants for the Acquisition of Assets (12a)	\$'000	-

**National Water Initiative (NWI) Financial Performance Indicators
Water & Sewer (combined)**

NWI F3	Total Income (Water & Sewerage) Total Income (w13 + s14) + Gain/Loss on disposal of assets (w14 + s15) minus Grants for acquisition of assets (w11a + s12a) - Interest Income (w9 + s10)	\$'000	4,892
NWI F8	Revenue from Community Service Obligations (Water & Sewerage) Community Service Obligations (NWI F25) x 100 divided by Total Income (NWI F3)	%	1.88%
NWI F16	Capital Expenditure (Water & Sewerage) Acquisition of Fixed Assets (w16 + s17)	\$'000	191
NWI F19	Economic Real Rate of Return (Water & Sewerage) [Total Income (w13 + s14) - Interest Income (w9 + s10) - Grants for acquisition of assets (w11a + s12a) - Operating Cost (NWI F11 + NWI F12) - Current cost depreciation (w3 + s3)] x 100 divided by [Written down replacement cost of fixed assets (NWI F9 + NWI F10) + Plant & equipment (w33b + s34b)]	%	2.15%
NWI F20	Dividend (Water & Sewerage) Dividend paid from surplus (2(v) of Note 2 + 2(v) of Note 3)	\$'000	-
NWI F21	Dividend Payout Ratio (Water & Sewerage) Dividend (NWI F20) x 100 divided by Net Profit after tax (NWI F24)	%	0.00%

Berrigan Shire Council

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

Note 3. Sewerage Business Best Practice Management disclosure requirements (continued)

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated)

2015

National Water Initiative (NWI) Financial Performance Indicators Water & Sewer (combined)

NWI F22	Net Debt to Equity (Water & Sewerage) Overdraft (w36 + s37) + Borrowings (w38 + s39) - Cash & Investments (w30 + s31) x 100 divided by [Total Assets (w35 + s36) - Total Liabilities (w40 + s41)]	%	-19.03%
NWI F23	Interest Cover (Water & Sewerage) Earnings before Interest & Tax (EBIT) divided by Net Interest Earnings before Interest & Tax (EBIT): Operating Result (w15a + s16a) + Interest expense (w4a + s4a) - Interest Income (w9 + s10) - Gain/Loss on disposal of assets (w14 + s15) + Miscellaneous Expenses (w4b + w4c + s4b + s4c) Net Interest: Interest Expense (w4a + s4a) - Interest Income (w9 + s10)		> 100 924 - 243
NWI F24	Net Profit After Tax (Water & Sewerage) Surplus before dividends (w15a + s16a) - Tax equivalents paid (Note 2-1(iv) + Note 3-1(iv))	\$'000	836
NWI F25	Community Service Obligations (Water & Sewerage) Grants for Pensioner Rebates (w11b + s12b)	\$'000	92

- Notes:
- References to w (eg. s12) refer to item numbers within Special Schedules No. 5 & 6 of Council's Annual Financial Statements.
 - The NWI Performance Indicators are based upon the National Performance Framework Handbook for Urban Performance Reporting Indicators & Definitions.

Berrigan Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2015

"Heart of the Southern Riverina"



Berrigan Shire Council

Special Schedules

for the financial year ended 30 June 2015

Contents

Page

Special Schedules¹

- Special Schedule No. 1	Net Cost of Services	2
- Special Schedule No. 2(a)	Statement of Long Term Debt (all purposes)	4
- Special Schedule No. 2(b)	Statement of Internal Loans (Sect. 410(3) LGA 1993)	5
- Special Schedule No. 3	Water Supply Operations - incl. Income Statement	6
- Special Schedule No. 4	Water Supply - Statement of Financial Position	10
- Special Schedule No. 5	Sewerage Service Operations - incl. Income Statement	11
- Special Schedule No. 6	Sewerage Service - Statement of Financial Position	15
- Notes to Special Schedules No. 3 & 5		16
- Special Schedule No. 7	Report on Infrastructure Assets (as at 30 June 2015)	17
- Special Schedule No. 8	Financial Projections	n/a
- Special Schedule No. 9	Permissible Income Calculation	23

¹ Special Schedules are not audited (with the exception of Special Schedule 9).

Background

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

Berrigan Shire Council

Special Schedule No. 1 - Net Cost of Services

for the financial year ended 30 June 2015

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
Governance	585	-	-	(585)
Administration	9	334	36	361
Public Order and Safety				
Fire Service Levy, Fire Protection, Emergency Services	343	111	-	(232)
Beach Control	-	-	-	-
Enforcement of Local Govt. Regulations	-	-	-	-
Animal Control	108	26	-	(82)
Other	-	-	-	-
Total Public Order & Safety	451	137	-	(314)
Health	119	4	-	(115)
Environment				
Noxious Plants and Insect/Vermin Control	123	2	-	(121)
Other Environmental Protection	69	151	-	82
Solid Waste Management	1,003	1,203	-	200
Street Cleaning	239	-	-	(239)
Drainage	-	-	-	-
Stormwater Management	417	84	-	(333)
Total Environment	1,851	1,440	-	(411)
Community Services and Education				
Administration & Education	11	5	-	(6)
Social Protection (Welfare)	-	-	-	-
Aged Persons and Disabled	627	314	-	(313)
Children's Services	115	175	-	60
Total Community Services & Education	753	494	-	(259)
Housing and Community Amenities				
Public Cemeteries	130	117	-	(13)
Public Conveniences	205	-	-	(205)
Street Lighting	186	38	-	(148)
Town Planning	152	169	-	17
Other Community Amenities	41	17	-	(24)
Total Housing and Community Amenities	714	341	-	(373)
Water Supplies	2,423	3,228	7	812
Sewerage Services	1,884	1,906	-	22

Berrigan Shire Council

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

for the financial year ended 30 June 2015

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
Recreation and Culture				
Public Libraries	537	37	13	(487)
Museums	-	-	-	-
Art Galleries	-	-	-	-
Community Centres and Halls	241	-	13	(228)
Performing Arts Venues	-	-	-	-
Other Performing Arts	-	-	-	-
Other Cultural Services	14	4	-	(10)
Sporting Grounds and Venues	502	-	503	1
Swimming Pools	431	99	-	(332)
Parks & Gardens (Lakes)	370	-	14	(356)
Other Sport and Recreation	-	-	32	32
Total Recreation and Culture	2,095	140	575	(1,380)
Fuel & Energy	-	-	-	-
Agriculture	-	-	-	-
Mining, Manufacturing and Construction				
Building Control	239	7	-	(232)
Other Mining, Manufacturing & Construction	7	6	-	(1)
Total Mining, Manufacturing and Const.	246	13	-	(233)
Transport and Communication				
Urban Roads (UR) - Local	2,104	-	12	(2,092)
Urban Roads - Regional	-	-	-	-
Sealed Rural Roads (SRR) - Local	1,764	1	-	(1,763)
Sealed Rural Roads (SRR) - Regional	491	-	-	(491)
Unsealed Rural Roads (URR) - Local	1,013	-	-	(1,013)
Unsealed Rural Roads (URR) - Regional	-	-	-	-
Bridges on UR - Local	-	-	-	-
Bridges on SRR - Local	-	-	-	-
Bridges on URR - Local	-	-	-	-
Bridges on Regional Roads	19	-	-	(19)
Parking Areas	7	-	-	(7)
Footpaths	82	24	-	(58)
Aerodromes	360	21	-	(339)
Other Transport & Communication	161	1,760	324	1,923
Total Transport and Communication	6,001	1,806	336	(3,859)
Economic Affairs				
Camping Areas & Caravan Parks	40	32	-	(8)
Other Economic Affairs	785	229	34	(522)
Total Economic Affairs	825	261	34	(530)
Totals – Functions	17,956	10,104	988	(6,864)
General Purpose Revenues ⁽²⁾		9,354		9,354
Share of interests - joint ventures & associates using the equity method	-	-		-
NET OPERATING RESULT ⁽¹⁾	17,956	19,458	988	2,490

(1) As reported in the Income Statement

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

Berrigan Shire Council

Special Schedule No. 2(a) - Statement of Long Term Debt (all purpose)

for the financial year ended 30 June 2015

\$'000

Classification of Debt	Principal outstanding at beginning of the year			New Loans raised during the year	Debt redemption during the year		Transfers to Sinking Funds	Interest applicable for Year	Principal outstanding at the end of the year		
	Current	Non Current	Total		From Revenue	Sinking Funds			Current	Non Current	Total
Loans (by Source)											
Commonwealth Government	-	-	-	-	-	-	-	-	-	-	-
Treasury Corporation	-	-	-	-	-	-	-	-	-	-	-
Other State Government	-	-	-	-	-	-	-	-	-	-	-
Public Subscription	-	-	-	-	-	-	-	-	-	-	-
Financial Institutions	117	237	354	1,630	172	-	-	49	261	1,551	1,812
Other	-	-	-	-	-	-	-	-	-	-	-
Total Loans	117	237	354	1,630	172	-	-	49	261	1,551	1,812
Other Long Term Debt											
Ratepayers Advances	-	-	-	-	-	-	-	-	-	-	-
Government Advances	-	-	-	-	-	-	-	-	-	-	-
Finance Leases	-	-	-	-	-	-	-	-	-	-	-
Deferred Payments	-	-	-	-	-	-	-	-	-	-	-
Total Long Term Debt	-	-	-	-	-	-	-	-	-	-	-
Total Debt	117	237	354	1,630	172	-	-	49	261	1,551	1,812

Notes: Excludes (i) Internal Loans & (ii) Principal Inflows/Outflows relating to Loan Re-Financing.

This Schedule is prepared using the **face value** of debt obligations, rather than **fair value** (which are reported in the GPFS).

Berrigan Shire Council

Special Schedule No. 2(b) - Statement of Internal Loans [Section 410(3) LGA 1993]
for the financial year ended 30 June 2015

\$'000

Summary of Internal Loans

Borrower (by purpose)	Amount originally raised	Total repaid during the year (Principal & Interest)	Principal Outstanding at end of year
General	1,197	168	158
Water			
Sewer			
Domestic Waste Management			
Gas			
Other			
Totals	1,197	168	158

Note: The summary of Internal Loans (above) represents the total of Council's Internal Loans categorised according to the borrower.

Details of Individual Internal Loans

Borrower (by purpose)	Lender (by purpose)	Date of Minister's Approval	Date Raised	Term (years)	Dates of Maturity	Rate of Interest	Amount Originally raised	Total repaid during year (Princ. & Int.)	Principal Outstanding at end of year
General (Stormwater)	Sewer	05/09/05	30/06/06	9	30/12/15	6.94%	597	84	40
General (Stormwater)	Sewer	06/07/04	31/12/06	9	30/12/16	6.94%	600	84	118
Totals							1,197	168	158

Berrigan Shire Council

Special Schedule No. 3 - Water Supply Income Statement

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2015

\$'000	Actuals 2015	Actuals 2014
A Expenses and Income		
Expenses		
1. Management expenses		
a. Administration	166	166
b. Engineering and Supervision	249	249
2. Operation and Maintenance expenses		
- Dams & Weirs		
a. Operation expenses	-	-
b. Maintenance expenses	-	-
- Mains		
c. Operation expenses	304	279
d. Maintenance expenses	-	-
- Reservoirs		
e. Operation expenses	-	-
f. Maintenance expenses	-	6
- Pumping Stations		
g. Operation expenses (excluding energy costs)	86	43
h. Energy costs	-	-
i. Maintenance expenses	-	-
- Treatment		
j. Operation expenses (excluding chemical costs)	834	846
k. Chemical costs	-	-
l. Maintenance expenses	-	-
- Other		
m. Operation expenses	15	12
n. Maintenance expenses	-	-
o. Purchase of water	-	-
3. Depreciation expenses		
a. System assets	602	590
b. Plant and equipment	-	-
4. Miscellaneous expenses		
a. Interest expenses	20	26
b. Revaluation Decrements	-	-
c. Other expenses	147	153
d. Impairment - System assets	-	-
e. Impairment - Plant and equipment	-	-
f. Aboriginal Communities Water & Sewerage Program	-	-
g. Tax Equivalent Dividends (actually paid)	-	-
5. Total expenses	2,423	2,370

Berrigan Shire Council

Special Schedule No. 3 - Water Supply Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2015

\$'000	Actuals 2015	Actuals 2014
Income		
6. Residential charges		
a. Access (including rates)	1,508	1,427
b. Usage charges	1,005	943
7. Non-residential charges		
a. Access (including rates)	199	221
b. Usage charges	12	10
8. Extra charges	-	-
9. Interest income	117	125
10. Other income	343	205
10a. Aboriginal Communities Water and Sewerage Program	-	-
11. Grants		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	47	45
c. Other grants	-	-
12. Contributions		
a. Developer charges	8	8
b. Developer provided assets	-	21
c. Other contributions	-	-
13. Total income	3,239	3,005
14. Gain (or loss) on disposal of assets	-	-
15. Operating Result	816	635
15a. Operating Result (less grants for acquisition of assets)	816	635

Berrigan Shire Council

Special Schedule No. 3 - Water Supply Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2015

\$'000	Actuals 2015	Actuals 2014
B Capital transactions		
Non-operating expenditures		
16. Acquisition of Fixed Assets		
a. New Assets for Improved Standards	-	-
b. New Assets for Growth	-	-
c. Renewals	146	235
d. Plant and equipment	-	-
17. Repayment of debt		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
18. Transfer to sinking fund	-	-
19. Totals	146	235
Non-operating funds employed		
20. Proceeds from disposal of assets	-	-
21. Borrowing utilised		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
22. Transfer from sinking fund	-	-
23. Totals	-	-
C Rates and charges		
24. Number of assessments		
a. Residential (occupied)	2,704	2,709
b. Residential (unoccupied, ie. vacant lot)	332	335
c. Non-residential (occupied)	521	350
d. Non-residential (unoccupied, ie. vacant lot)	54	68
25. Number of ETs for which developer charges were received	- ET	- ET
26. Total amount of pensioner rebates (actual dollars)	\$ 85,165	\$ 73,436

Berrigan Shire Council

Special Schedule No. 3 - Water Supply Cross Subsidies

for the financial year ended 30 June 2015

\$'000	Yes	No	Amount
D Best practice annual charges and developer charges*			
27. Annual charges			
a. Does Council have best-practice water supply annual charges and usage charges*?	<input type="checkbox"/> YES	<input type="checkbox"/>	
If Yes, go to 28a.			
If No, please report if council has removed land value from access charges (ie rates)?	<input type="checkbox"/>	<input type="checkbox"/>	
NB. Such charges for both residential customers and non-residential customers comply with section 3.2 of Water Supply, Sewerage and Trade Waste Pricing Guidelines, NSW Office of Water, December, 2002. Such charges do not involve significant cross subsidies.			
b. Cross-subsidy from residential customers using less than allowance (page 25 of Guidelines)			<input type="text"/>
c. Cross-subsidy to non-residential customers (page 24 of Guidelines)			<input type="text"/>
d. Cross-subsidy to large connections in unmetered supplies (page 26 of Guidelines)			<input type="text"/>
28. Developer charges			
a. Has council completed a water supply Development Servicing** Plan?	<input type="checkbox"/> YES	<input type="checkbox"/>	
b. Total cross-subsidy in water supply developer charges for 2012/13 (page 47 of Guidelines)			<input type="text"/>
** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, NSW Office of Water, December, 2002.			
29. Disclosure of cross-subsidies			
Total of cross-subsidies (27b +27c + 27d + 28b)			<input type="text" value="-"/>
* Councils which have not yet implemented best practice water supply pricing should disclose cross-subsidies in items 27b, 27c and 27d above.			
However, disclosure of cross-subsidies is not required where a Council has implemented best practice pricing and is phasing in such pricing over a period of 3 years.			

Berrigan Shire Council

Special Schedule No. 4 - Water Supply Statement of Financial Position

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
as at 30 June 2015

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS			
30. Cash and investments			
a. Developer charges	-	-	-
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	5,471	-	5,471
31. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	104	-	104
c. User Charges	212	-	212
d. Other	-	-	-
32. Inventories	37	-	37
33. Property, plant and equipment			
a. System assets	-	26,747	26,747
b. Plant and equipment	-	-	-
34. Other assets	-	-	-
35. Total assets	<u>5,824</u>	<u>26,747</u>	<u>32,571</u>
LIABILITIES			
36. Bank overdraft	-	-	-
37. Creditors	-	-	-
38. Borrowings			
a. Loans	126	111	237
b. Advances	-	-	-
c. Finance leases	-	-	-
39. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
40. Total liabilities	<u>126</u>	<u>111</u>	<u>237</u>
41. NET ASSETS COMMITTED	<u>5,698</u>	<u>26,636</u>	<u>32,334</u>
EQUITY			
42. Accumulated surplus			21,129
43. Asset revaluation reserve			11,204
44. TOTAL EQUITY			<u>32,334</u>
Note to system assets:			
45. Current replacement cost of system assets			43,398
46. Accumulated current cost depreciation of system assets			(16,651)
47. Written down current cost of system assets			<u>26,747</u>

Berrigan Shire Council

Special Schedule No. 5 - Sewerage Service Income Statement

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2015

\$'000	Actuals 2015	Actuals 2014
A Expenses and Income		
Expenses		
1. Management expenses		
a. Administration	140	140
b. Engineering and Supervision	211	211
2. Operation and Maintenance expenses		
- Mains		
a. Operation expenses	123	114
b. Maintenance expenses	-	-
- Pumping Stations		
c. Operation expenses (excluding energy costs)	251	239
d. Energy costs	-	-
e. Maintenance expenses	-	-
- Treatment		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	365	360
g. Chemical costs	-	-
h. Energy costs	-	-
i. Effluent Management	-	-
j. Biosolids Management	-	-
k. Maintenance expenses	-	-
- Other		
l. Operation expenses	28	24
m. Maintenance expenses	-	-
3. Depreciation expenses		
a. System assets	594	585
b. Plant and equipment	-	8
4. Miscellaneous expenses		
a. Interest expenses	-	-
b. Revaluation Decrements	-	-
c. Other expenses	170	165
d. Impairment - System assets	-	-
e. Impairment - Plant and equipment	-	-
f. Aboriginal Communities Water & Sewerage Program	-	-
g. Tax Equivalents Dividends (actually paid)	-	-
5. Total expenses	1,882	1,846

Berrigan Shire Council

Special Schedule No. 5 - Sewerage Service Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2015

\$'000	Actuals 2015	Actuals 2014
Income		
6. Residential charges (including rates)	1,576	1,352
7. Non-residential charges		
a. Access (including rates)	116	274
b. Usage charges	24	13
8. Trade Waste Charges		
a. Annual Fees	-	-
b. Usage charges	9	12
c. Excess mass charges	-	-
d. Re-inspection fees	-	-
9. Extra charges	-	-
10. Interest income	146	192
11. Other income	-	-
11a. Aboriginal Communities Water & Sewerage Program	-	-
12. Grants		
a. Grants for acquisition of assets	-	18
b. Grants for pensioner rebates	45	44
c. Other grants	-	-
13. Contributions		
a. Developer charges	-	-
b. Developer provided assets	-	112
c. Other contributions	-	-
14. Total income	<u>1,916</u>	<u>2,017</u>
15. Gain (or loss) on disposal of assets	-	-
16. Operating Result	<u>34</u>	<u>171</u>
16a. Operating Result (less grants for acquisition of assets)	34	153

Berrigan Shire Council

Special Schedule No. 5 - Sewerage Service Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2015

\$'000	Actuals 2015	Actuals 2014
B Capital transactions		
Non-operating expenditures		
17. Acquisition of Fixed Assets		
a. New Assets for Improved Standards	-	-
b. New Assets for Growth	-	-
c. Renewals	45	287
d. Plant and equipment	-	-
18. Repayment of debt		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
19. Transfer to sinking fund	-	-
20. Totals	45	287
Non-operating funds employed		
21. Proceeds from disposal of assets	-	-
22. Borrowing utilised		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
23. Transfer from sinking fund	-	-
24. Totals	-	-
C Rates and charges		
25. Number of assessments		
a. Residential (occupied)	2,735	2,520
b. Residential (unoccupied, ie. vacant lot)	274	335
c. Non-residential (occupied)	320	300
d. Non-residential (unoccupied, ie. vacant lot)	42	68
26. Number of ETs for which developer charges were received	- ET	- ET
27. Total amount of pensioner rebates (actual dollars)	\$ 82,649	\$ 71,786

Berrigan Shire Council

Special Schedule No. 5 - Sewerage Service Cross Subsidies

for the financial year ended 30 June 2015

\$'000	Yes	No	Amount
D Best practice annual charges and developer charges*			
28. Annual charges			
a. Does Council have best-practice sewerage annual charges, usage charges and trade waste fees & charges*?	<input type="checkbox"/>	<input type="checkbox"/> NO	
If Yes, go to 29a. If No, please report if council has removed land value from access charges (ie rates)?	<input type="checkbox"/> YES	<input type="checkbox"/>	
NB. Such charges for both residential customers and non-residential customers comply with section 4.2 & 4.3 of the Water Supply, Sewerage and Trade Waste Pricing Guidelines, NSW Office of Water, December, 2002. Such charges do not involve significant cross subsidies.			
b. Cross-subsidy to non-residential customers (page 45 of Guidelines)			<input type="text"/>
c. Cross-subsidy to trade waste discharges (page 46 of Guidelines)			<input type="text"/>
29. Developer charges			
a. Has council completed a sewerage Development Servicing** Plan?	<input type="checkbox"/> YES	<input type="checkbox"/>	
b. Total cross-subsidy in sewerage developer charges for 2012/13 (page 47 of Guidelines)			<input type="text"/>
** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, NSW Office of Water, December, 2002.			
30. Disclosure of cross-subsidies			
Total of cross-subsidies (28b + 28c + 29b)			<input type="text"/> -

* Councils which have not yet implemented best practice sewer pricing & liquid waste pricing should disclose cross-subsidies in items 28b and 28c above.

However, disclosure of cross-subsidies is **not** required where a Council has implemented best practice sewerage and liquid waste pricing and is phasing in such pricing over a period of 3 years.

Berrigan Shire Council

Special Schedule No. 6 - Sewerage Service Statement of Financial Position

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
as at 30 June 2015

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS			
31. Cash and investments			
a. Developer charges	-	-	-
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	5,022	-	5,022
32. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	-	-	-
c. User Charges	87	-	87
d. Other	118	41	159
33. Inventories	5	-	5
34. Property, plant and equipment			
a. System assets	-	16,279	16,279
b. Plant and equipment	-	-	-
35. Other assets	-	-	-
36. Total Assets	<u>5,232</u>	<u>16,320</u>	<u>21,552</u>
LIABILITIES			
37. Bank overdraft	-	-	-
38. Creditors	-	-	-
39. Borrowings			
a. Loans	-	-	-
b. Advances	-	-	-
c. Finance leases	-	-	-
40. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
41. Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
42. NET ASSETS COMMITTED	<u>5,232</u>	<u>16,320</u>	<u>21,552</u>
EQUITY			
42. Accumulated surplus			10,165
44. Asset revaluation reserve			11,387
45. TOTAL EQUITY			<u>21,552</u>
Note to system assets:			
46. Current replacement cost of system assets			38,680
47. Accumulated current cost depreciation of system assets			(22,401)
48. Written down current cost of system assets			<u>16,279</u>

Berrigan Shire Council

Notes to Special Schedule No.'s 3 & 5

for the financial year ended 30 June 2015

Administration ⁽¹⁾

(item 1a of Special Schedules 3 and 5) comprises the following:

- Administration staff:
 - Salaries and allowance
 - Travelling expenses
 - Accrual of leave entitlements
 - Employment overheads.
- Meter reading.
- Bad and doubtful debts.
- Other administrative/corporate support services.

Engineering and supervision ⁽¹⁾

(item 1b of Special Schedules 3 and 5) comprises the following:

- Engineering staff:
 - Salaries and allowance
 - Travelling expenses
 - Accrual of leave entitlements
 - Employment overheads.
- Other technical and supervision staff:
 - Salaries and allowance
 - Travelling expenses
 - Accrual of leave entitlements
 - Employment overheads.

Operational expenses (item 2 of Special Schedules 3 and 5) comprise the day to day operational expenses excluding maintenance expenses.

Maintenance expenses (item 2 of Special Schedules 3 and 5) comprise the day to day repair and maintenance expenses. (Refer to Section 5 of the Local Government Asset Accounting Manual regarding capitalisation principles and the distinction between capital and maintenance expenditure).

Other expenses (item 4c of Special Schedules 3 and 5) includes all expenses not recorded elsewhere.

Revaluation decrements (item 4b of Special Schedules 3 and 5) is to be used when I,PP&E decreases in FV.

Impairment Losses (item 4d & 4e of Special Schedules 3 and 5) are to be used when the carrying amount of an asset exceeds its recoverable amount (refer to page D-31).

Aboriginal Communities Water and Sewerage Program (item 4f of Special Schedules 3 and 5) is to be used when operation and maintenance work has been undertaken on behalf of the Aboriginal Communities Water and Sewerage Program. Similarly, income for item 11a of Special Schedule 3 and item 12a of Special Schedule 5 are for services provided to the Aboriginal Communities Water and Sewerage Program and is not part of Council's water supply and sewerage revenue.

Residential charges ⁽²⁾ (items 6a, 6b and item 6 of Special Schedules 3 and 5 respectively) include all income from residential charges. Item 6 of Schedule 3 should be separated into 6a Access Charges (including rates if applicable) and 6b Usage Charges.

Non-residential charges ⁽²⁾ (items 7a, 7b of Special Schedules 3 and 5) include all income from non-residential charges separated into 7a Access Charges (including rates if applicable) and 7b Usage Charges.

Trade waste charges (item 8 of Special Schedule 5) include all income from trade waste charges separated into 8a Annual Fees, 8b Usage Charges and 8c Excess Mass Charges and 8d Re-inspection Fees.

Other income (items 10 and 11 of Special Schedules 3 and 5 respectively) include all income not recorded elsewhere.

Other contributions (items 12c and 13c of Special Schedules 3 and 5 respectively) incl. capital contributions for water supply or sewerage services received by Council under Section 565 of the Local Government Act.

Notes:

⁽¹⁾ Administration and engineering costs for the development of capital works projects should be reported as part of the capital cost of the project and not as part of the recurrent expenditure (ie. in item 16 for water supply and item 17 for sewerage, and **not** in items 1a and 1b).

⁽²⁾ To enable accurate reporting of **residential revenue from usage charges**, it is essential for councils to accurately separate their residential (item 6) charges and non-residential (item 7) charges.

Berrigan Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets

as at 30 June 2015

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard refer (1)	Required Annual Maintenance refer (2)	Actual Maintenance 2014/15 refer (3)	Written Down Value (WDV) refer (4)	Assets in Condition as a % of WDV				
						1	2	3	4	5
						refer (4) & (5)				
Buildings	Council Offices / Administration Centres	-	12	8	1,404	64%	30%	0%	0%	6%
	Council Works Depot	-	5	11	147	16%	49%	35%	0%	0%
	Council Public Halls	-	24	21	4,277	67%	19%	14%	0%	0%
	Libraries	-	7	5	2,906	100%	0%	0%	0%	0%
	Cultural Facilities	-	12	6	4,192	64%	30%	6%	0%	0%
	Other Buildings	-	2	-	507	0%	100%	0%	0%	0%
	Specialised Buildings	-	43	59	5,136	4%	70%	26%	0%	0%
	Other - Pools	-	15	3	154	0%	100%	0%	0%	0%
	sub total	-	120	113	18,723	51.2%	36.4%	11.9%	0.0%	0.4%
Roads	Sealed Roads Surface	-	295	402	8,554	0%	98%	2%	0%	0%
	Sealed Roads Structure	-	20	50	79,608	0%	96%	4%	0%	0%
	Unsealed Roads	-	656	554	11,322	0%	4%	96%	0%	0%
	Bridges	-	5	5	3,901	0%	100%	0%	0%	0%
	Footpaths	-	15	11	3,172	0%	18%	82%	0%	0%
	Kerb and Gutter	-	27	2	8,534	0%	25%	75%	0%	0%
	Other Road Assets	-	-	-	596	0%	75%	25%	0%	0%
	sub total	-	1,018	1,024	115,687	0.0%	79.8%	20.2%	0.0%	0.0%

Berrigan Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued)

as at 30 June 2015

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard refer (1)	Required Annual Maintenance refer (2)	Actual Maintenance 2014/15 refer (3)	Written Down Value (WDV) refer (4)	Assets in Condition as a % of WDV				
						1	2	3	4	5
						refer (4) & (5)				
Water Supply Network	Mains	-	203	211	12,242	25%	75%	0%	0%	0%
	Reservoirs	-	6	7	5,843	80%	20%	0%	0%	0%
	Pumping Station/s	-	76	79	720	80%	20%	0%	0%	0%
	Treatment	-	430	372	6,804	85%	15%	0%	0%	0%
	Buildings	-	2	-	1	0%	100%	0%	0%	0%
	Water Meters	-	204	221	529	10%	80%	10%	0%	0%
	sub total	-	921	890	26,139	54.1%	45.7%	0.2%	0.0%	0.0%
Sewerage Network	Mains	-	158	139	9,337	0%	80%	20%	0%	0%
	Pumping Station/s	-	230	251	1,354	0%	75%	25%	0%	0%
	Treatment	-	305	310	4,182	0%	80%	20%	0%	0%
	Buildings	-	5	5	1	0%	0%	100%	0%	0%
	Other	-	-	-	545	0%	100%	0%	0%	0%
	sub total	-	698	705	15,419	0.0%	80.3%	19.7%	0.0%	0.0%
Stormwater Drainage	Retarding Basins	-	4	7	834	0%	100%	0%	0%	0%
	Outfalls	-	2	4	109	0%	100%	0%	0%	0%
	Stormwater Conduits	-	15	16	1,421	0%	100%	0%	0%	0%
	Inlet and Junction Pits	-	1	4	455	0%	100%	0%	0%	0%
	Head Walls	-	3	4	75	0%	100%	0%	0%	0%
	Outfall Structures	-	3	4	144	0%	100%	0%	0%	0%
	Stormwater Converters	-	2	2	1,584	0%	100%	0%	0%	0%
	Gravity Mains	-	64	90	10,805	0%	100%	0%	0%	0%
sub total	-	94	131	15,427	0.0%	100.0%	0.0%	0.0%	0.0%	

Berrigan Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued)

as at 30 June 2015

\$'000										
Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard refer (1)	Required Annual Maintenance refer (2)	Actual Maintenance 2014/15 refer (3)	Written Down Value (WDV) refer (4)	Assets in Condition as a % of WDV				
						1	2	3	4	5
						refer (4) & (5)				
Open Space/ Recreational Assets	Swimming Pools	-	25	25	5,645	10%	80%	10%	0%	0%
	sub total	-	25	25	5,645	10.0%	80.0%	10.0%	0.0%	0.0%
	TOTAL - ALL ASSETS	-	2,876	2,888	197,040	12.3%	72.8%	14.9%	0.0%	0.0%

Notes:

- (1). Satisfactory is defined as "satisfying expectations or needs, leaving no room for complaint, causing satisfaction, adequate".
The estimated cost to bring assets to a satisfactory standard is the amount of money that is required to be spent on an asset to ensure that it is in a satisfactory standard.
This estimated cost should not include any planned enhancements (ie.to heighten, intensify or improve the facilities).
- (2). Required Annual Maintenance is "what should be spent to maintain assets in a satisfactory standard.
- (3). Actual Maintenance is what has been spent in the current year to maintain the assets.
Actual Maintenance may be higher or lower than the required annual maintenance due to the timing of when the maintenance actually occurs.
- (4). Written Down Value is in accordance with Note 9 of Council's General Purpose Financial Statements
- (5). **Infrastructure Asset Condition Assessment "Key"**

1	Excellent	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Average	Maintenance work required
4	Poor	Renewal required
5	Very Poor	Urgent renewal/upgrading required

Berrigan Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued)
for the financial year ended 30 June 2015

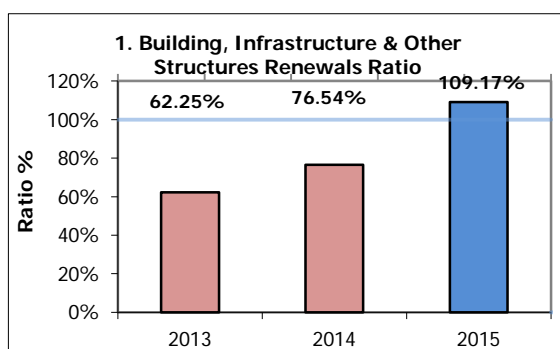
\$ '000	Amounts 2015	Indicator 2015	Prior Periods	
			2014	2013
Infrastructure Asset Performance Indicators Consolidated				
1. Building, Infrastructure & Other Structures				
Renewals Ratio				
Asset Renewals				
<u>(Building, Infrastructure & Other Structures) ⁽¹⁾</u>	<u>5,655</u>	109.17%	76.54%	62.25%
Depreciation, Amortisation & Impairment	5,180			
2. Infrastructure Backlog Ratio				
Estimated Cost to bring Assets to a Satisfactory Condition	-			
<u>Total value ⁽²⁾ of Infrastructure, Building, Other Structures & depreciable Land Improvement Assets</u>	<u>197,531</u>	0.00%	2.17%	5.00%
3. Asset Maintenance Ratio				
Actual Asset Maintenance	2,888			
<u>Required Asset Maintenance</u>	<u>2,876</u>	1.00	1.00	1.00
4. Capital Expenditure Ratio				
Annual Capital Expenditure	5,304			
<u>Annual Depreciation</u>	<u>5,741</u>	0.92	1.24	1.03

Notes

⁽¹⁾ Asset Renewals represent the replacement &/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. Asset Renewals include building, infrastructure & Other Structure assets only.

⁽²⁾ Written Down Value

Berrigan Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued)
for the financial year ended 30 June 2015Benchmark: — Minimum $\geq 100.00\%$

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

Purpose of Asset Renewals Ratio

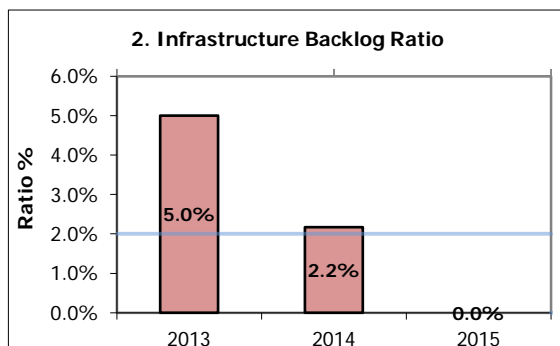
To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

Commentary on 2014/15 Result

2014/15 Ratio 109.17%

Council continues to invest in maintaining and renewing assets.

Ratio is within Benchmark
Ratio is outside Benchmark

Benchmark: — Maximum < 0.02

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

Purpose of Infrastructure Backlog Ratio

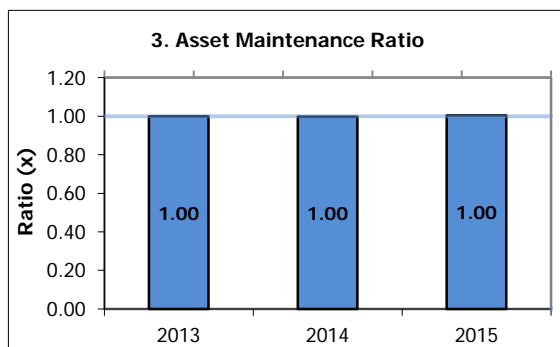
This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

Commentary on 2014/15 Result

2014/15 Ratio 0.00%

Council has no unfunded infrastructure backlog.

Ratio is within Benchmark
Ratio is outside Benchmark

Benchmark: — Minimum > 1.00

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

Purpose of Asset Maintenance Ratio

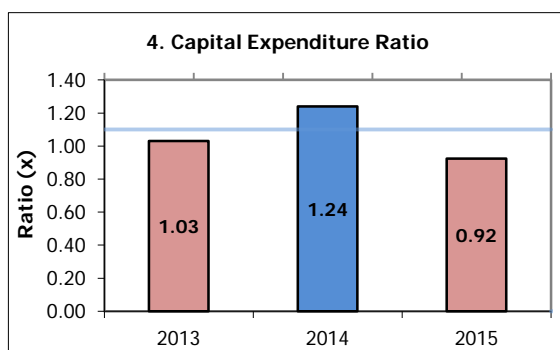
Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the Infrastructure Backlog growing.

Commentary on 2014/15 Result

2014/15 Ratio 1.00 x

Council continues to maintain its assets.

Ratio is within Benchmark
Ratio is outside Benchmark

Benchmark: — Minimum > 1.10

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

Purpose of Capital Expenditure Ratio

To assess the extent to which a Council is expanding its asset base thru capital expenditure on both new assets and the replacement and renewal of existing assets.

Commentary on 2014/15 Result

2014/15 Ratio 0.92 x

Due to the revaluation of assets depreciation has been higher than anticipated.

Ratio is within Benchmark
Ratio is outside Benchmark

Berrigan Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued) for the financial year ended 30 June 2015

\$ '000	Water 2015	Sewer 2015	General ⁽¹⁾ 2015
Infrastructure Asset Performance Indicators By Fund			
1. Building, Infrastructure & Other Structures			
Renewals Ratio			
Asset Renewals			
<u>(Building, Infrastructure & Other Structures)⁽²⁾</u>	51.17%	39.37%	127.82%
Depreciation, Amortisation & Impairment			
prior period:	22.18%	1.64%	98.55%
2. Infrastructure Backlog Ratio			
Estimated Cost to bring Assets to a Satisfactory Condition			
<u>Total value⁽³⁾ of Infrastructure, Building, Other Structures & Depreciable Land Improvement Assets</u>	0.00%	0.00%	0.00%
prior period:	3.83%	10.50%	0.81%
3. Asset Maintenance Ratio			
Actual Asset Maintenance			
<u>Required Asset Maintenance</u>	0.97	1.01	1.03
prior period:	0.97	0.94	1.02
4. Capital Expenditure Ratio			
Annual Capital Expenditure			
<u>Annual Depreciation</u>	0.24	0.08	1.12
prior period:	0.40	0.48	1.46

Notes

(1) General Fund refers to all of Council's activities except for its Water & Sewer activities which are listed separately.

(2) Asset Renewals represent the replacement &/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. Asset Renewals include building, infrastructure & Other Structure assets only.

(3) Written Down Value

Berrigan Shire Council

Special Schedule No. 9 - Permissible Income Calculation

for the financial year ended 30 June 2016

\$'000		Calculation 2014/15	Calculation 2015/16
Notional General Income Calculation ⁽¹⁾			
Last Year Notional General Income Yield	a	4,561	4,709
Plus or minus Adjustments ⁽²⁾	b	42	17
Notional General Income	c = (a + b)	4,603	4,726
Permissible Income Calculation			
Special variation percentage ⁽³⁾	d	0.00%	0.00%
or Rate peg percentage	e	2.30%	2.40%
or Crown land adjustment (incl. rate peg percentage)	f	0.00%	0.00%
less expiring Special variation amount	g	-	-
plus Special variation amount	h = d x (c-g)	-	-
or plus Rate peg amount	i = c x e	105.8782	113
or plus Crown land adjustment and rate peg amount	j = c x f	-	-
sub-total	k = (c+g+h+i+j)	4,709	4,839
plus (or minus) last year's Carry Forward Total	l	1	1
less Valuation Objections claimed in the previous year	m	(1)	(1)
sub-total	n = (l + m)	-	0
Total Permissible income	o = k + n	4,709	4,840
less Notional General Income Yield	p	4,709	4,840
Catch-up or (excess) result	q = o - p	0	(0)
plus Income lost due to valuation objections claimed ⁽⁴⁾	r	1	-
less Unused catch-up ⁽⁵⁾	s	-	-
Carry forward to next year	t = q + r - s	1	(0)

Notes

- 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.
- 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.
- The Special Variation Percentage is inclusive of the Rate Peg percentage and where applicable crown land adjustment.
- 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.
- Unused catch-up amounts will be deducted if they are not caught up within 2 years. Usually councils will have a nominal carry forward figure. These amounts can be adjusted for in setting the rates in a future year.
- 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 Local Government Act 1993. The OLG will extract these amounts from councils' Special Schedule 9 in the Financial Data Return (FDR) to administer this process.



56 CHANTER STREET
PO BOX 137, BERRIGAN, NSW 2712
TELEPHONE: (03) 5888 5100 FACSIMILE: (03) 5885 2092
Email: mail@berriganshire.nsw.gov.au
www.berriganshire.nsw.gov.au

Ref: 12.019.1

14th October 2015

Mr. Philip Delahunty
Partner
Richmond Sinnott & Delahunty
PO Box 30
BENDIGO VIC 3552

*Heart of the
Southern Riverina*

Dear Mr. Delahunty

FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2015

This representation letter is provided in connection with your audit of the financial report of Berrigan Shire Council for the year ended 30 June 2015 for the purpose of expressing an opinion as to whether the financial report presented fairly, in all material respects, the financial position of the Council as at 30 June 2015 and of its financial performance and its cash flows for the year then ended in accordance with applicable Australian Accounting Standards, and the financial reporting requirements of the Local Government Act 1993.

We have fulfilled our responsibilities, as set out in the terms of the audit engagement, for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, and the requirements of the Local Government Act 1993.

We confirm, to the best of our knowledge and belief and, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves, the following representations made to you during your audit.

1. We have provided you with:
 - (a) access to all information of which we are aware that is relevant to the preparation of the financial report such as records, documentation and other matters

- (b) additional information that you have requested from us for the purpose of the audit
 - (c) unrestricted access to persons within the Council from whom you have sought audit evidence
 - (d) minutes of all meetings of Council
 - (e) details of any off-balance sheet agreements or instruments, or confirmation that no such agreements or instruments exist.
2. All transactions have been recorded in the accounting records and are reflected in the financial report.
 3. Proper accounts and records of the transactions and affairs of the Council and such other records as sufficiently explain the financial operations and financial position of the Council have been kept in accordance with the Local Government Act 1993, where applicable.
 4. We have prepared the financial report as a not-for-profit entity for the purpose of reporting under Australian Accounting Standards.
 5. We acknowledge responsibility for the design, implementation and maintenance of internal controls designed to prevent and detect fraud.
 6. We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud.
 7. There:
 - (a) has been no fraud involving management or employees who have a significant role in the internal control structure
 - (b) has been no fraud that could have a material effect on the financial report
 8. There have been no communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.
 9. We acknowledge responsibility for the design and implementation of internal control to prevent and detect error. We have established and maintained an adequate internal control structure to facilitate the preparation of a reliable financial report, and adequate financial records have been maintained. We have disclosed to you details of all deficiencies in internal control that we are aware of.
 10. We have no plans or intentions that may materially affect the carrying values or classification of assets and liabilities.
 11. We consider the measurement methods, including related assumptions, used to determine fair values relating to assets and liabilities to be appropriate and consistently applied and appropriately disclosed in the financial report.
 12. We have considered the requirements of AASB 136 Impairment of Assets when assessing the impairment of assets and in ensuring that no assets are stated in excess of their recoverable amount.

13. Asset useful lives have been reviewed and any resulting changes accounted for as a change in an accounting estimate.
14. The following have been properly recorded or disclosed in the financial report:
 - (a) arrangements involving restrictions on cash balances, compensating balances and line-of-credit or similar arrangements
 - (b) agreements to repurchase assets previously sold
 - (c) losses arising from the fulfilment of, or an inability to fulfil, any sale commitments or as a result of purchase commitments in excess of normal requirements or at prices in excess of prevailing market prices.
15. All known or suspected instances of non-compliance with laws or regulations whose effects should be considered for disclosure when preparing the financial report have been disclosed to the auditor.
16. All known actual or possible litigation and claims whose effects should be considered when preparing the financial report have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework, including:
 - (a) material liabilities or contingent liabilities or assets including those arising under derivative financial instruments
 - (b) unasserted claims or assessments that our lawyer has advised us are probable of assertion.
17. The entity has satisfactory title to all assets (excluding those assets held in the name of the Crown), and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral. Allowances for depreciation have been adjusted for all important items of property, plant and equipment that have been abandoned or are otherwise unusable.
18. The entity has complied with all aspects of contractual agreements that would have a material effect on the financial report in the event of non-compliance.
19. There were no material commitments for construction or acquisition of property, plant and equipment or to acquire other non-current assets, such as investments or intangibles, other than those disclosed in the financial report.
20. The identity of all known related parties (including controlled entities), related party relationships and transactions have been made known to the auditor. All related party relationships and transactions have been appropriately accounted for and disclosed in the financial report in accordance with the requirements of the accounting framework including revenue, purchases, loans, transfers, leasing arrangements and guarantees (written or verbal).
21. No events have occurred subsequent to the balance sheet date that would require adjustment to, or disclosure in, the financial report.

22. We believe that the significant assumptions used in making accounting estimates for inclusion in the financial report are reasonable.
23. With respect to publication of the financial report in hard copy, we will ensure that:
 - (a) the financial report accurately reflects the audited financial report and
 - (b) the audit report has been reproduced accurately and in full.
24. With respect to publication of the financial report on our website:
 - (a) we acknowledge that we are responsible for the electronic presentation of the financial report
 - (b) we will ensure that the electronic version of the audited financial report and the auditor's report on the website will be identical to the final signed hard copy version
 - (c) we will clearly differentiate between audited and unaudited information in the construction of the entity's website as we understand the risk of potential misrepresentation
 - (d) we have assessed the controls over the security and integrity of the data on the website and adequate procedures are in place to ensure the integrity of the information published and
 - (e) we will not present the auditor's report on the full financial report with extracts only of the full financial report.

We understand that your examination was made in accordance with Australian Auditing Standards and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the entity taken as a whole, and that your tests of the financial records and other auditing procedures were limited to those which you considered necessary for that purpose.

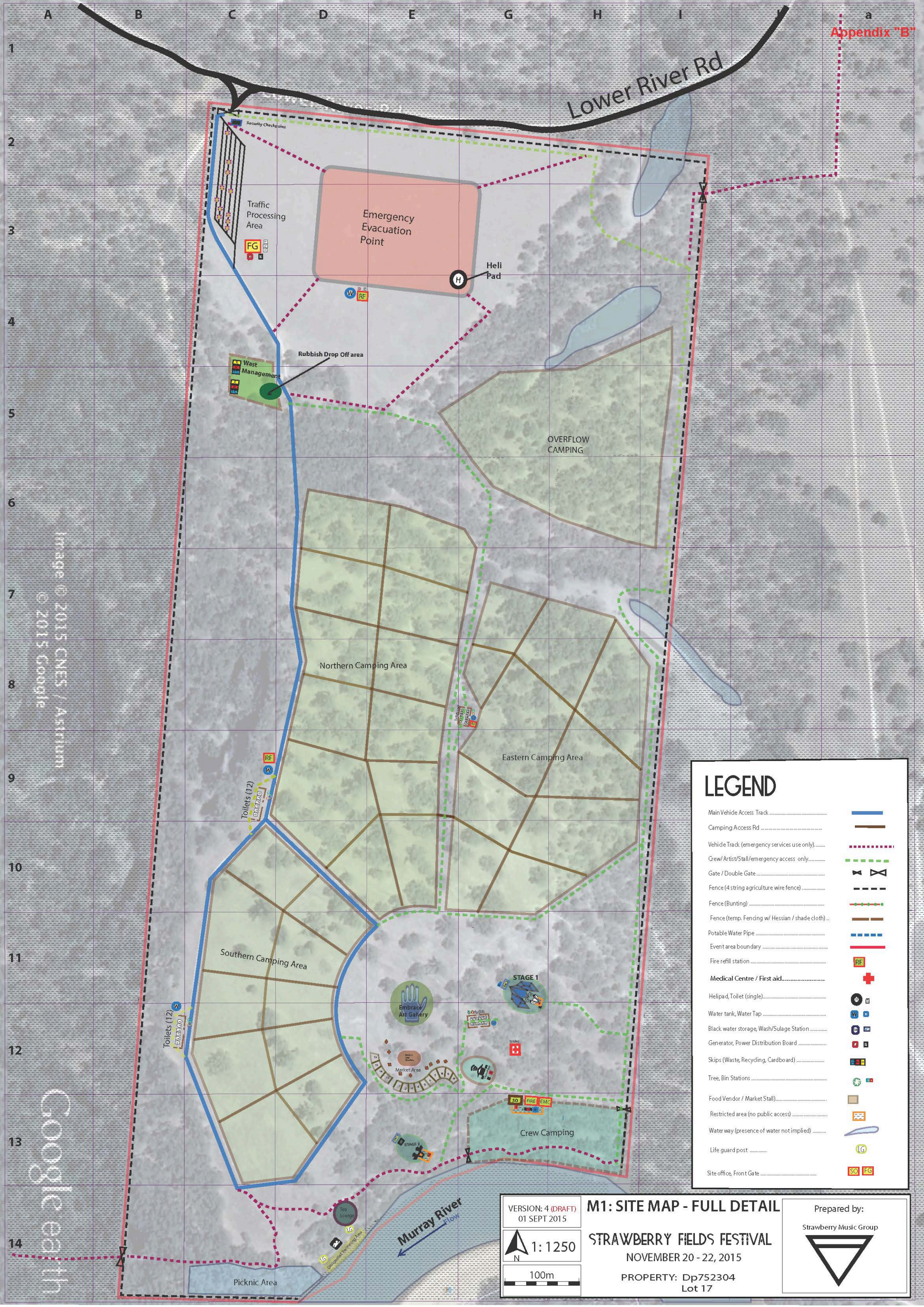
Yours sincerely



Rowan Perkins
General Manager



Carla von Brockhusen
Responsible Accounting Officer



Appendix "B"

Image © 2015 CNES / Airbus
© 2015 Google

Google earth

LEGEND

Main Vehicle Access Track	
Camping Access Rd	
Vehicle Track (emergency services use only)	
Crew/Artist/Stall/emergency access only	
Gate / Double Gate	
Fence (4 string agriculture wire fence)	
Fence (Bunting)	
Fence (temp. Fencing w/ Hessian / shade cloth)	
Potable Water Pipe	
Event area boundary	
Fire refill station	
Medical Centre / First aid	
Helipad, Toilet (single)	
Water tank, Water Tap	
Black water storage, Wash/Sulage Station	
Generator, Power Distribution Board	
Skips (Waste, Recycling, Cardboard)	
Tree, Bin Stations	
Food Vendor / Market Stall	
Restricted area (no public access)	
Water way (presence of water not implied)	
Life guard post	
Site office, Front Gate	

VERSION: 4 (DRAFT)
01 SEPT 2015

1: 1250

100m

M1: SITE MAP - FULL DETAIL

STRAWBERRY FIELDS FESTIVAL
NOVEMBER 20 - 22, 2015

PROPERTY: Dp752304
Lot 17

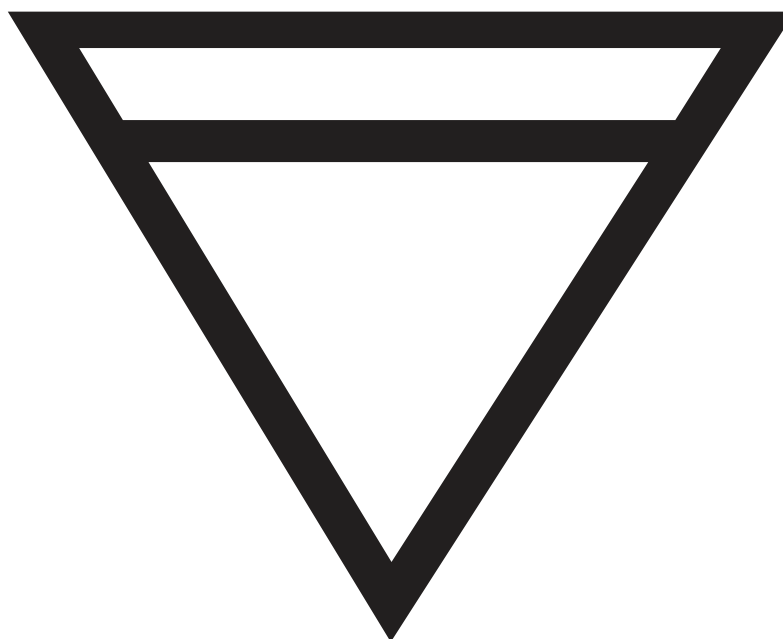
Prepared by:
Strawberry Music Group

EVENT PLAN

STRAWBERRY FIELDS FESTIVAL

20 November 2015 – 22 November 2015

Prepared by Strawberry Music Group Pty Ltd



FINAL

PRIVATE & CONFIDENTIAL

This Document is an overview and summary of plans for the proposed Strawberry Fields Festival. It contains an overview of the proposed event, background & historical operation, operational management plan, operational infrastructure other key information.

Document Overview

This document is a part of a wider group of Documentation relating to the Event that includes:

1. Emergency Management Plan
2. Fire Management Plan
3. Medical Management Plan
4. Security Management Plan
5. Waste Management Plan
6. Site Map
7. Risk Management Plan

Document Control

Document Control is essential for the management of referencing for draft and final versions of this document:

Version Number	Date	Description/Notes	Author
V1	30/08/2015	Drafted using 2014 plan and new information	Tara Benney & Jeff Moss
V2	31/08/2015	Reviewed & updated	Tara Benney
Final	14/09/15	Draft to Final	Jeff Moss

Table of Contents

<i>Document Overview</i>	2
<i>Document Control</i>	2
1. Event Concept & Ethos	5
2. Event Overview	6
2.1 Event Description	6
2.2 Location	6
2.3 Operating times.....	7
Bump in & event bump out	7
Public attendance	7
Main entertainment	7
2.4 Capacity.....	7
2.5 Audience	8
3. Operational Management	10
3.1 Event Directors	10
3.2 Key management team.....	10
Introductory note.....	10
Key management team	11
3.3 Structure	11
3.4 Communications.....	11
4. Operational Infrastructure	12
4.1 Arts, music & cultural program	12
4.2 Camping.....	12
4.3 Electricity.....	12
4.4 Emergency Management.....	13
Emergency Co-ordination Centre	13
Security	13
Medical.....	14
Fire Prevention	14
4.5 Environment & waste management	14
4.6 Food & market area	14
4.7 Insurance	15
4.8 Noise	15
4.9 Parking & traffic	16
4.10 Road safety	16
4.11 Swimming.....	16
5. Drug & Drink Driving Initiatives	17
6. Community Engagement	21
6.1 Charitable contribution & Possible Fundraising.....	21
6.2 Supporting local business	21
6.3 Patron ancillary spending.....	22
7. Contacts List	23



“...has its **finger firmly on the pulse** and is leading its way through the **boutique festival world** with a diverse and **perfectly curated line up, interactive approach to art** and carefully refined culture centered around embracing the wild Australian Bush.”



Stoney Roads

1. Event Concept & Ethos

Strawberry Fields is an annual celebration of art, sound and creative expression held for three days each November, a few hours outside of Melbourne, Australia. Each year we bring you a diverse selection of both renowned and breakthrough electronic music from both Australia and overseas.

Indulge yourself in a sensory feast, including soul shaking sound, world-class decor, dozens of eclectic market stalls, artistic installations, live performance art, workshops, forum discussion and more.

Our event was founded with the intention of pursuing **three simple goals:**

I. Provide a platform for young, local and upcoming talent.

Over 150 local and international musicians and artists display their work at Strawberry Fields. We continue to be amazed at the wealth of local musical and creative talent in Australia, and believe the focus should be as much on the headliners as the unknowns. From the hundreds of anonymous submissions we receive each year, our panel carefully selects a series of up and coming artists to expose their work to thousands of their peers. There is nothing we value more highly than the opportunity to act as a springboard for Australia's young and talented.

II. Create a unique environment for showcasing art and music

A big part of Strawberry Fields is creating a space that emphasizes the unique and exceptional qualities of the art and music displayed at the event. We aim to transport all of you to a paradise you could never have imagined would be waiting in the bush – whether it's a secret beach, a sunken tea lounge, a suspended gallery or the stages themselves, every structure and space is dreamed and designed for you to explore.

III. Celebrate the wild Australian bush

The end of November marks the beginning of summer, and with it comes an undeniable urge to indulge in a great Australian past time – camping out and enjoying the beauty of the bush. This is an experience that all who attend Strawberry Fields truly value –, a huge part of the appeal of the event is the idea of leaving the rigmarole of the everyday for a weekend in nature celebrating life and all it has to offer.

2. Event Overview

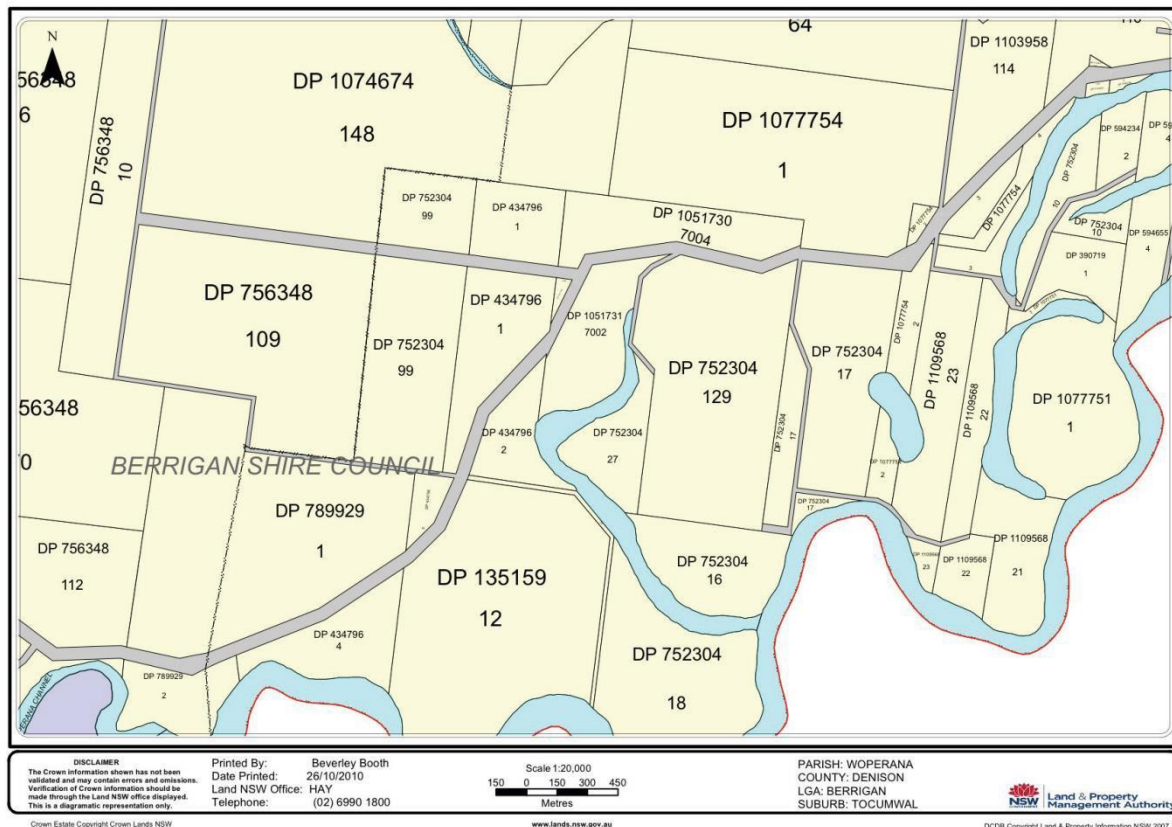
2.1 Event Description

Strawberry Fields is a three-day music, camping and arts festival in its seventh year of operation, and includes the following features:

- Three stages showcasing live music and DJs
- Cafe's, food and retail stalls trading throughout the weekend
- Speakers and workshops featured during the day time
- Two bars serving craft ciders, beers and a limited range of spirits
- 100% of patrons camping on site throughout weekend

2.2 Location

Lot 17, No. DP752304, Lower River Road, Tocumwal NSW 2714



A detailed site map is also contained in Annexure. All members of the public and their vehicles will be contained within this property. To encourage minimal traffic issues on Lower River Road and ensure site security, day tickets will not be available and pass-outs between the hours of 1:00am and 9:00am will only be permitted in exceptional circumstances.

2.3 Operating times

Bump in & event bump out

Staff and contractors will attend the site intermittently from 1 November 2015 to 1 December 2015 in order to complete activities including but not limited to:

- Site evaluation & planning
- Delivery of machinery and infrastructure
- Completion of site preparation works
- Construction of temporary event structures
- Pack down and removal of temporary event structures
- Removal of machinery and infrastructure
- Clean up and restoration of venue

Public attendance

Gates to the venue will open to the public on Friday 20 November 2015 at 12:00pm. All patrons must have vacated the property by 12:00pm Tuesday 25 November, after which time only Event Staff will remain in attendance to complete site cleanup and pack down.

During the event, entrance gates will close from 1:00am - 9:00am with the exception of the movements of Event Staff, emergency services and other special circumstances.

Main entertainment

The main entertainment schedule consisting of live music and performance will operate during the following times. Stage closures will be in effect during the late hours of the night on Friday, Saturday and Sunday nights to reduce potential noise impact and encourage sleep.

Friday 21 Nov 4:00pm - 2:00am Saturday 22 Nov
Saturday 22 Nov 9:00am - 2:00am Monday 24 Nov

2.4 Capacity

Ticket sales for the 2015 event will be capped at 5,000 with approximately 500 additional staff and volunteers. A reconciliation of ticket sales and staff/volunteer numbers will be available three days prior to the event if required.

Given the movement to a new venue with greater usable area and reduced complexity of site management, this increased patron capacity will provide generous allowance for:

- Efficient crowd control;
- Adequate personal space per patron;
- Adequate monitoring of patron behavior;
- Effective implementation of evacuation, emergency and fire risk management procedures.

2.5 Audience

The event attracts a multicultural and diverse audience, and intends to not only entertain our patrons but to encourage an appreciation of the environment, providing opportunities for youth to engage with environmental organisations such as the Wilderness Society, TreeCreds, and community charitable initiatives.

A survey of attendees in 2014 showed that around 70% of the audience is aged 20-26 and travel to the event from Melbourne and regional Victoria. The audience is equal parts male and female, and 90% of patrons purchase their tickets more than one month prior to the event.

This year's event is aimed at the same audience as prior years, with a similar music policy. The audience is non-aggressive and the event itself is very relaxed. In 2014, we experienced no crowd control issues, incidents of trespassing, or a single police or ambulance call out to the venue, representing a significant improvement to 2013.



“Strawberry Fields remains one of the **most inspiring examples of Australian festival culture**, melding the beauty and mystery of the landscape with a passion for amazing music.”



3. Operational Management

3.1 Event Directors

The Event Directors have overall responsibility for the design and operation of the event, including the safety of employees, contractors and festivalgoers, and have the overall responsibility to monitor the festival's contracted suppliers and service providers. This includes, but is not limited to:

- Making operational decisions and authorizing expenditure
- Ensuring sufficient resources to achieve compliance with legislative and Berrigan Council conditions
- Attending all necessary consultations and leading the dialogue with the key outside authorities including the Berrigan Shire Council, the New South Wales Police, Fire Authority and local residents
- Chairing Strawberry Fields management meetings and creating an open and supportive working environment to maximise the abilities and efforts of the key management team

Event Directors will also direct staff, equipment and other resources in response to incidents and activity on the site.

Event Directors have ultimate authority over strategic and operational decisions affecting the event before, during and after the Festival. In the event of a localised major incident the Event Directors will represent Strawberry Fields in meetings with Berrigan Shire Council, the Victorian Police, the Community Fire Authority, local residents and so on.

3.2 Key management team

Introductory note

In 2014 we implemented an expanded team and brought on a significantly increased level of experience to our operational management structure.

Jeff Moss of Sound Event Group joined us as Site Operations Manager, with over a decades experience in logistics and planning for major music festivals such as the Byron Bay Bluesfest, and Rainbow Serpent Festival. Bob Barks of Firetac Australia also joined as Fire Commander, with over 35 years' experience in fire and emergency management, including consultancy positions with the Victorian Government. Diana Hartung of GreenFest Solutions also took over Environment and Waste Management at Strawberry Fields, bringing a wealth of experience from her role at Splendour in the Grass and Byron Bay Bluesfest.

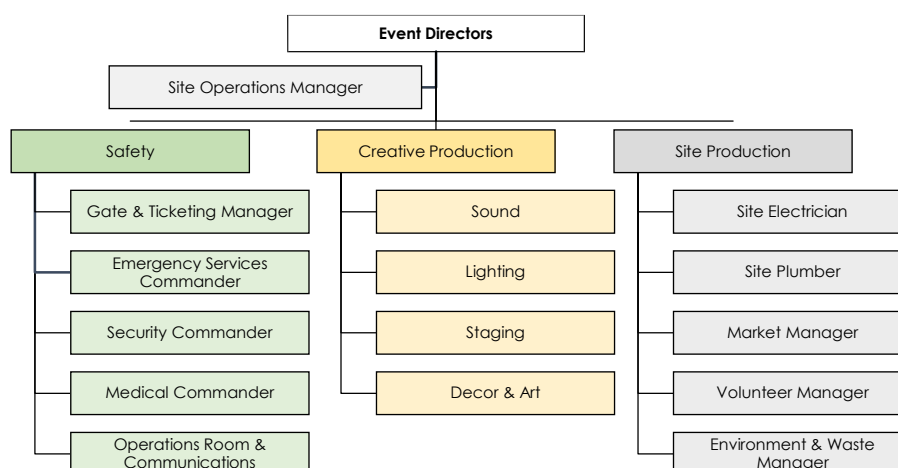
Significant efforts from Jeff, Bob and Diana contributed heavily to the success of the 2014 edition of the festival, including cultivation of more collaborative working relationship with essential services. We are proud to continue to work with these professionals in 2015, and will also be introducing a new **Emergency Services Commander** in Matt Wood – a former Senior Sergeant of Victoria Police with over 33 years' experience in emergency management.

Key management team

Role	Name
Event Directors	Billy Staughton, Tara Benney & Elliot Rothfield
Site Operations Manager	Jeff Moss
Emergency Services Commander	Matthew Wood
Fire Commander	Bob Barks – <i>FIRETAC Australia</i>
Security Commander	George Parthy – <i>NSA Security</i>
Medical Commander	TBC – <i>St Johns Ambulance</i>
Environment & Waste Manager	Diana Hartung – <i>GreenFest Solutions</i>
Gate & Ticketing Management	Shane Russell – <i>SKD Solutions</i>
Market Stalls Manager	Zoe Rabb

3.3 Structure

The event's operational structure is divided into three major sections: Safety, Creative Production and Site Production. A visual overview of this structure is shown below.



3.4 Communications

General radio traffic will flow through the Operations Room. All requests of staff, security or emergency assistance can then be transferred to the relevant area, such as the Emergency Command Centre for any emergencies or the Production team for stage related inquiries. All incidences will be logged in the incidence logbook located in the site office.

The Operations Room will also have a dedicated satellite phone for contacting external services. This number will be provided to both Council and local residents as a matter of courtesy. The site office will coordinate the execution of responsibilities including but not limited to:

- On-site logistics & communication
- External communications
- First aid & emergency services
- Recording of incidences into log book
- Connecting all staff and services to one another via radio
- Contacting external services via satellite phone

4. Operational Infrastructure

4.1 Arts, music & cultural program

The major draw card for the event will be the music and broader arts program, both of which will be heavily invested in. In the primary portion of the program, DJs, bands and live acts will perform across three stages, commencing early Friday afternoon and finishing on Sunday evening at approximately 8:00pm. From this point onwards the close of programming at 2:00am on Monday morning, a select program of live jazz and lounge music will be played for those who are able to stay Sunday night and also to encourage safe driving practices.

Workshops will run throughout the weekend, including everything from yoga, dance, massage and acrobatics. The event will also feature paint, sculpture, video art and live movement performances.

4.2 Camping

All patrons will camp on the venue premises. The majority of the property has been designated for camping, complete with toilets, path lighting and access to free drinking water.

There will be two distinct camping areas – general camping and an overflow area for contingency scenarios. We strongly recommend that our patrons come equipped for all forms of weather, and bring all necessary provisions to remain comfortable throughout the weekend.

A total ban on fuel generators, gas burners, gas lanterns, fire, candles and any form of naked flame will be strictly enforced throughout the campgrounds. Fire Wardens will be enforcing the ban during the operation of the event. The restriction will be clearly announced via all online mediums prior to the event, and will also be included on signage and materials distributed at the event itself. *Further details see: Fire Management Plan (FMP).*

Traffic Management Officers will also arrange for the orderly distribution and parking of cars throughout the camping area during the primary influx of patrons on Friday afternoon/evening. The event production staff will tow vehicles that become bogged or are otherwise blocking access roads. *Further details see: Traffic Management Plan (TMP).*

4.3 Electricity

The event will utilize stand-alone electrical generator sources. These generators will be placed to most effectively distribute power across the event site.

There will be a total of 9 generators with an average rating of 40kva used across the site. Two of these will remain as back up in event of Machine failure. This ensures that power is always available to ensure the site is safely lit and communications remain open. (See the Event Map For generator locations)

Generators with a rated power output of approximately 40KVa will be used over the event area to power the stages, markets, site lighting, site office and emergency area. There will be lighting towers used at the gate processing point to prevent excessive cable runs. Distribution of power is based on specific power requirements of each market, stage and area. The exact location of distribution boxes and cable runs is determined when all the specific information is submitted, closer to the event.

We recognize the fire risk posed by operating such equipment and in order to control it have appointed a permanent Site Electrician who will ensure the following:

- All electrical equipment will be installed, tagged, tested and maintained in accordance with industry standards.
- That adequate lighting is safely provided during the hours of darkness to facilitate the safe entry and egress and working environment for site crew before and after the event.
- All electrical cabling spanning significant distance or crossing patron space will be buried underground and will be of a commercial-grade.
- All equipment that is exposed to the elements will be suitably constructed and protected.
- All generators will be located in an area inaccessible to patrons and a safe distance from patron space. The respective area will be secured with temporary fencing and regularly patrolled by members of our employed security service.
- The Site Electrician will be on site or on call for the duration of the event from set up to striking site.

4.4 Emergency Management

Emergency Co-ordination Centre

The Emergency Co-ordination Centre (ECC) is attended at all hours during the event. Radio communications will be in effect and direct contact with Security, Medical and Fire Prevention staff. There will be a satellite phone located at the Emergency Command Centre. This phone will be used to ensure communication with emergency services is always open. This number will be made available to Council and all emergency services authorities the week before the event.

The Emergency Services Commander will hold two ECC briefings per day, one each morning and one each evening. Attendees will include the Event Directors, Site Operations Manager, Security Commander, Medical Commander and Fire Commander. Representatives of local emergency services such as the Police, RFS and Ambulance NSW will also be invited to attend.

Security

Refer: SFF Security Plan: Author: NSA Security

The security team and security staff numbers will be again increased this year, in response to issues we had last year with some festival patrons walking onto neighboring properties

The event will be employing the services of a professional security company. At any one time a minimum of 20 professional security officers will be on duty, patrolling the perimeter, gate entry, primary traffic intersections, and festival area. We will comply with legislation outlining the ratio of security personnel to patrons. Security personnel will be in constant 2-way radio contact with the venue's site office, first-aid officer and event supervisors and will be advised to act at their own discretion.

Areas within the scope of security responsibility include but are not limited to:

- Patron admission
- Summoning of emergency services
- Handling of patrons displaying anti-social or disruptive behavior
- Effective and efficient entry-exit management
- Physical placement of security personnel

Professional security officials will determine an underage patron's admissibility based on these criteria. Under no circumstances will Event Staff influence employed security services' discretion of a patron's eligibility for entry or discretion of a patron's ejection from the venue.

We have worked hard in the past three years to cultivate a culture of respect, honesty and cooperation amongst our patrons, and believe the audience we attract are distinct from those who attend single day commercial urban festivals. As a result, the security issues we experience are equally distinct from such events, and are insignificant by comparison.

Trespassing onto property

In 2012 and 2013 there were a small number of incidences of underage persons from Berrigan, Finley, Cobram and Tocumwal walking through the neighboring properties to illegal access the event and venue. We are pleased that after two years of policing and improving our approach to these incidences, there were no such incidents of trespassing in 2014. We are confident that local youth have now gained a respect and understand for the event and its rules.

Medical

Refer SFF Medical Management Plan – Author: St Johns

Fire Prevention

Refer SFF Fire Management Plan – Author: Firetac Australia

4.5 Environment & waste management

Please refer to the *Environment and Waste Management Plan* for more details.

As part of our ongoing planning developments, we will be dramatically increasing the number of Waste Management Staff, so that we can strictly adhere to our 'leave no trace' policy. The event will implement an environmental harm reduction and waste management plan including but not limited to:

- Rubbish and recycling bins and larger skips located throughout the venue
- Regular staff patrols to ensure rubbish and recycling bins are not full nor overflowing
- Collection by truck of all rubbish from the event at event closure
- Music breaks for crowd involvement in rubbish collection at stages
- Regular pumping of toilets during event -
- All human waste product will be contained within toilet facilities and transported by the respective vendor to an appropriate disposal facility

4.6 Food & market area

Each year the event features more than a dozen unique food stalls in our Strawberry Bazaar, with this number only increasing each year. From Moroccan food, to burgers, to fresh juices, noodles, barbeque, pizzas, coffee & chai, we try to supply as wide a range as possible to satisfy all dietary requirements. We strongly encourage local businesses to take part wherever possible.

Applications for market stalls are open to the public and we encourage local members of the community to apply. Applications tend to remain open until late October or otherwise when all available positions are exhausted – whichever occurs earlier. Due to limited capacity on

site, there is a high demand for market places and in prior years we have not been able to accommodate all applicants. The hours of operation of the event provide scope for over 100 hours of active trading.

All food vendors will be required to obtain the requisite council permissions to trade during the festival. We require all vendors using cooking equipment to provide food safety accreditation, and maintain safe fuel storage practices. Known traders who have a bad safety record at previous events are not invited to trade. At the booking stage, traders are discouraged from bringing petrol generators, as they can be provided power on site from our Event generators which have been installed, tested and tagged by our Site Electrician.

In accordance with the Strawberry Fields food vendor policy:

- It is the responsibility of all food vendors to ensure compliance with the relevant Council authority in regards to obtaining health & safety and/or food vending permits. We will provide as much information as possible in order to assist vendors with this process.
- Obtaining such permits usually requires the vendor to hold a public liability insurance policy, current food handling certificate, registration of a food premises, and other practices in place to guarantee compliance with health and safety practices.
- Serving food without complying with Council regulations is a breach of the law, and any vendor identified by the event organizers to be causing such a breach will be requested to cease trading immediately and be ejected from the property if necessary.

A dedicated Market Manager has been assigned responsibility for distributing the above policy and ensuring its enforcement, in addition to fielding any general inquiries from existing or prospective stallholders. A list of all food outlets can be made available to the Council in advance of the event by contacting our Market Manager.

4.7 Insurance

Public liability insurance will be issued for the event by Able Underwriting for the amount of \$25,000,000 AUD – being the maximum possible insurable amount.

Continuing according to past practice, Strawberry Fields will indemnify the owner of the property against all claims relevant to the operation of the event, otherwise than in cases of negligence of parties without association with the event or its representatives.

4.8 Noise

By implementing techniques successfully used in prior years and after consultation with sound design professionals, we will continuously seek to minimize and contain any noise produced from the event. We believe that over four years the sound containment strategies that we have developed have significantly reduced noise levels.

Through discrete placement of stages to take advantage of natural amphitheatres and audio barriers, sound should not interfere with the beneficial use of those neighboring properties which are residential. Outputs will be monitored at all times for compliance with reasonable standards. We have also restructured and rescheduled late night entertainment to include periods of complete silence and cut back on overall hours of operation.

In the event noise can be heard from a neighboring residential property, affected parties will have 24 hour access to the direct satellite phone line of our Operations Room who will be able to convey any message to the Site Operations Manager and Event Directors. Wherever possible, measures will be made to compensate for the inconvenience.

4.9 Parking & traffic

We will continue to improve our traffic management plans by again increasing the number of queuing traffic lanes on entry, and the demarcation of traffic within the event site. We will also be increasing staff numbers at peak periods to accommodate the extra lanes.

- Event staff will be stationed throughout the camping area, car park and at the entrance to the event
- Patron cars will queue within the event property to ensure no impact to traffic on the local main road
- Signage will be employed extensively outside the venue to indicate the desired traffic flow (for both directions) and a speed limit of 10 km p/h enforced at all times.
- Patron parking will be permitted within the allocated camping area unless it is seen that this area has become overly congested in which case the overflow will be used.
- In the event of any adverse weather or other obstacles, overflow parking will be available in an allocated section near the entrance to the property
- Parking space will be marked with hazard tape to ensure that access ways are not blocked off.

Due to the limited number of patrons and expected car-pooling, we estimate that the number of cars travelling to the event will be modest, with an average of 3.6 persons per vehicle. Due to the implementation of an extensive parking plan and an effective crowd control strategy, it is expected that the event will have only a light impact on the local traffic conditions.

4.10 Road safety

In 2013/14, Police via roadblocks implemented under Operation Strawberry Fields apprehended a number of event patrons. Charges included traffic violations, driving under the influence of drugs and alcohol, and possession of a drug of dependence. While we believe that these activities represent a marginal segment of the attendee base, we continue to fully support the activities of the Victorian and NSW Police and will do everything within our power to prevent patrons from engaging in any illegal activity whatsoever.

We will be continuing our relationship with a specialist provider to encourage safe driving practices. "Blow me first" is an alcohol education and testing service aimed at empowering young people to make safe and responsible decisions about their drinking. At the core of this service is providing and encouraging voluntary breath testing in a positive social context.

Blow Me First will be in place at the Strawberry Fields gate to provide drug and alcohol tests to all departing patrons to ensure that they are not driving under the influence, a threat to themselves, their passengers or any other person on the roads. The breathalyser units used are of the highest quality and provided by Draeger, commonly used by law enforcement globally. They are calibrated regularly to ensure accurate readings. The Blow Me First staff are trained by Alcocups.com drug and alcohol education kits. This ensures that anyone facilitating breath testing out in the field has the knowledge and expertise to help educate and inform patrons with valuable facts and information relating to the test being conducted.

4.11 Swimming

The borders of the proposed venue include a large section of direct frontage onto the Murray River. Swimming will be available to patrons during daylight hours from a dedicated safe swimming point. This swimming point will be setup to provide the safest possible access for patron swimming based on the natural attributes of the area. It will be attended at all daylight hours by a lifeguard with Bronze Medallion or higher qualification. At night time the area will be closed off, lit, and patrolled by security guards to prevent patron swimming.

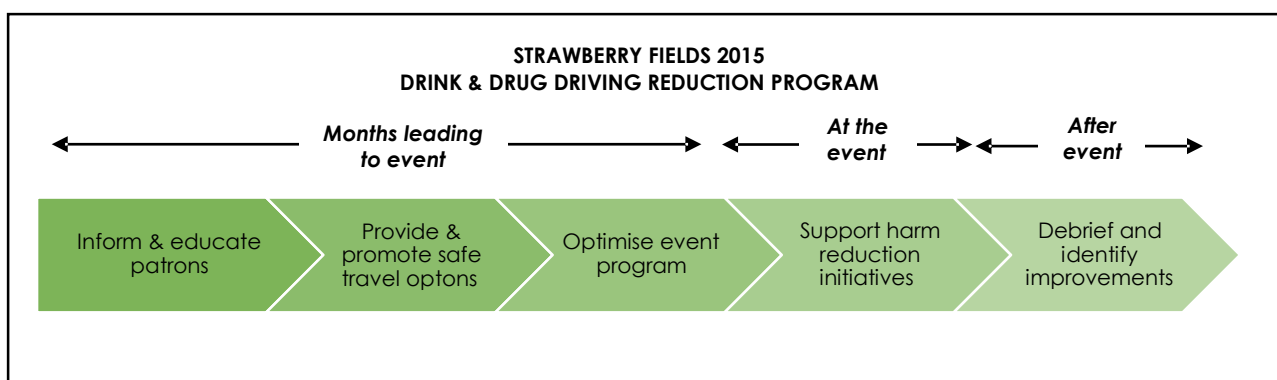
5. Drug & Drink Driving Initiatives

It is noted that in 2014, Police via roadblocks implemented under Operation Strawberry Fields apprehended a number of event patrons.

While we believe that these activities represent a marginal segment (less than 1%) of the attendee base, we fully support the activities of the Victorian and NSW Police and will do everything within our power to prevent patrons from engaging in any illegal activity whatsoever.

We are proud to note that the statistics in 2014 showed a dramatic improvement from 2013, and are a testament to the impact of mitigating strategies adopted by the festival. Nonetheless, we plan to continue to ramp up all possible efforts on this front in the interests of the safety of both our patrons and the broader community.

This documents outlines Strawberry Music Group's approach to addressing drink and drug driving at the 2015 edition of Strawberry Fields. We have identified a robust chain of initiatives which will be implemented in the lead up the event, at the event itself, and after the event.



5.1 Inform and Educate Patrons

5.1.1 Pre – Event Media Campaign

We will continue to broadcast loud and clear via all available channels that Strawberry Fields completely prohibits and strongly discourages the use or possession of any illegal substance, as well as unsafe driving practices. We recognise in particular the power of social media in communicating this message. With over 30,000 Facebook fans and thousands interacting with our Facebook posts each day, these channels provide a huge opportunity for us to advertise a tough stance on responsible driving practices to our patrons and beyond.

In addition to Facebook and our website, strict responsible driving messaging is included on all ticket terms and conditions of sale, entrance gate signage, and in any media articles or interviews where representatives of Strawberry Music Group Pty Ltd are asked for comment. (See e.g.: <http://www.strawberry-fields.com.au/getting-there-away/>)

5.2 Provide and Promote Safe Travel Options

5.2.1 Strawberry Fields Long Haul Charter Shuttle Bus

As both an environmental and safe driving initiative, Strawberry Music Group will charter and operate a series of 50 seater shuttle buses to the festival venue for those patrons travelling from Melbourne.

This option is promoted heavily on both our website and social media functions. The buses are also operated at below cost to encourage as much uptake as possible, particularly from younger drivers. In 2014 the buses catered for 200 travellers, and we expect this number to increase in 2015

5.2.2 LaMule Safety Campaign & Car Pooling

LaMule is a Melbourne based car pooling website, which allows people to share rides with one another. After a successful campaign with Splendour in the Grass Festival in North Byron Parklands, La Mule will be partnering with Strawberry Fields to execute both a safe driving campaign and provide a safe travel alternative for patrons.

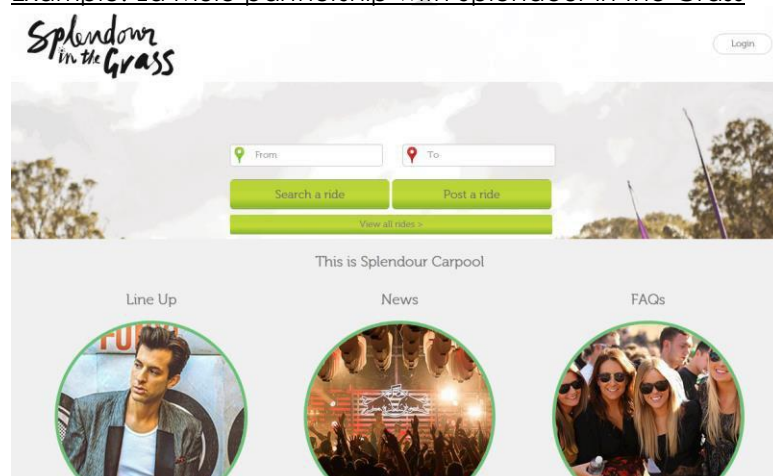
Prior to the event, La Mule will work to:

- Promote safe driving via YouTube videos featuring well known comedians such as Jaydos and Andrew Shooter Williams
- Create a unique website for users to find rides to the event
- Promote safe driving practices via their website and social media channels

At the event, La Mule will:

- Design and distribute "car pooling packs" including unique bumper stickers with safe driving mottos, and infographic packs educating patrons on how to be sober and ready to drive

Example: La Mule partnership with Splendour in the Grass



5.3 Optimise Event Programing

5.3.1 Changes to Music Operating Hours

In 2014 the musical program continued throughout Sunday night with a range of live and chill out music for patrons able to remain on site. For 2015, in the interests of encouraging sleep and safe driving practices on Monday 23 November, all music programming throughout the venue will cease by 2am on Sunday night.

Bar operating times will also be optimised to discourage unsafe driving practices. In 2015 the proposed bar operating times are as follows:

Friday 20 November: Open 10:00am / Close 1:00am

Saturday 21 November: Open 10:00am / Close 1:00am

Sunday 22 November: Open 10:00am / Close 10:00pm

5.4 Support Harm Reduction Concept

5.4.1 DanceWize Harm Reduction Partnership

DanceWize is a harm reduction-focused, peer education program that provides information about safer partying and safer drug use, and hosts a chill space at 12–15 dance events every year. DanceWize attends a range of indoor and outdoor events, which are categorised as club, commercial or community events and which differ in size from 500 to 45,000 attendees and in length from a single day or night, to five days/four nights.

The DanceWize team—comprising staff employed by Harm Reduction Victoria (HRV), voluntary Key Peer Educators (KPEs) and voluntary Roving Crew members (Rovers)—provides a unique service at events. Our chill space serves as a centre-point for partygoers to access up to date and relevant information about safer drug use and related issues, general health supplies (e.g. condoms, lube, sunscreen and earplugs) and individual support and assistance.

DanceWize will be operating a harm reduction space at Strawberry Fields 2015, and distributing valuable information to attendees concerning their rights and responsibilities, health and safety, in particular the importance of responsible driving practices

5.4.2 Blow Me First Partnership

“Blow Me First” is an alcohol education and testing service aimed at empowering young people to make safe and responsible decisions about their drinking. At the core of this service is providing and encouraging voluntary breath testing in a positive social context.

Blow Me First will be in place at the Strawberry Fields gate to provide drug and alcohol tests to all departing patrons to ensure that they are not driving under the influence, a threat to themselves, their passengers or any other person on the roads. The breathalyser units used are of the highest quality and provided by Draeger, commonly used by law enforcement globally. They are calibrated regularly to ensure accurate readings. The Blow Me First staff are trained by Alcocups.com drug and alcohol education kits. This ensures that anyone facilitating breath testing out in the field has the knowledge and expertise to help educate and inform patrons with valuable facts and information relating to the test being conducted.

Blow Me First will be based out of the Information Tent at Strawberry Fields throughout the event, distributing both responsible driving information and selling alcohol and drug self-testing kits.

On the Sunday of the event where patron egress commences, Blow Me First will be stationed at the gates of the festival to:

- Display prominent responsible driving signage
- Promote the uptake of alcohol and drug self-testing kits
- Brief each departing driving on the importance of responsible and sober driving

Strawberry Fields is committed to harm reduction, and accordingly will pay for the first 500 drivers leaving the event to receive a complimentary breathalyser test prior to departure.

5.5 Debrief and Identify Improvements

Our approach to this issue does not end when the event is over. We recognise that there will always be room to continue to improve our approach and are committed to holding debrief conversations with Council, the police, and stakeholders in the local community after the event in order to continue to develop a world class harm minimisation program for Strawberry Fields into the future.



#1 Must Attend Summer Festival (Pulse Radio, 2013)
Unearthed Festival Guide (Triple JJJ, 2014)
Top Ten Festivals Worldwide (Resident Advisor, 2013 & 2014)
Top Boutique Australian Festivals (Tone Deaf, 2014)

6. Community Engagement

Each year, Strawberry Fields aims to maximize the delivery of net benefits to the local Community. In support of this objective, we have identified the following principles of approach when planning the event:

- maximise the amount of materials, supplies and equipment for the event which can be sourced locally (i.e. within Berrigan Shire's boundaries);
- identify local charities which can be supported via donations or fundraising opportunities
- identify local business which can be promoted to patrons travelling to the event
- identify local workforce which may be available for employment as part of the event
- identify local service providers which may be available for jobs relating to the event
- promote Berrigan Shire as a tourism destination.

6.1 Charitable contribution & Possible Fundraising

We acknowledge that the local community, whether it be residents, emergency services, or businesses, play a key role in sustaining the festival. To give back to the community that facilitates the event, we are seeking establish a community fund into which we could contribute some of the proceeds of the event. This fund would in turn be distributed across local projects as voted by residents of Berrigan Shire each year.

A similar approach has been taken by events such as the well-known Falls Festival in Lorne. The event allocates \$1 from every ticket sold to their community fund, and in 2014 was able to support the following causes such as construction of a World War One memorial garden, and expansion of existing playground at a local kindergarten.

For Strawberry Fields 2015 we would propose that a community benefits fund be established with a minimum donation of \$5,000 from Strawberry Music Group, with the local project nomination and voting process to be discussed in consultation with Council and the community.

We also welcome any community organisation seeking to fundraise at the event, whether via a BBQ, raffle or coin shake. Potential revenue which could also be attributed to charities via fundraising activities at the festival is conservatively estimated below:

Patron attendance	Estimated fundraising potential (\$ AUD)			Total
	Community BBQ*	Raffle tickets	Gold coin entry	
4,000	\$6,000	\$1,000	\$1,000	\$8,000
5,000	\$7,500	\$1,250	\$1,250	\$10,000
6,000	\$9,000	\$1,500	\$1,500	\$12,000

*This figure refers to the potential net fundraising of a Community BBQ – not gross sales

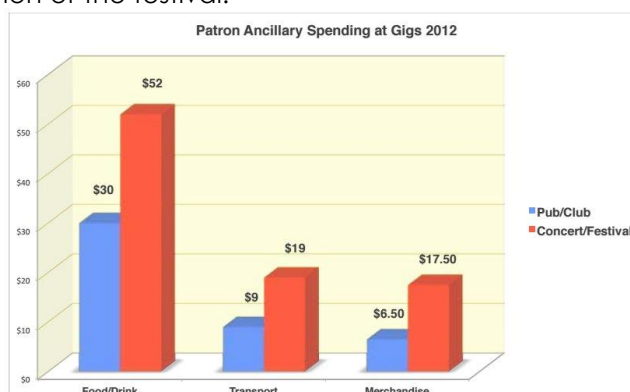
6.2 Supporting local business

The following table provides an overview of revenue streams created within the Shire via operation of the Strawberry Fields festival. It has been prepared taking into account previous local expenditure at the November 2014 event, and budgets for the 2015 event.

Description	2014 Spend	2015 Budget
Waste management: <ul style="list-style-type: none"> Hire of skips and bins Recycling contributions & dumping charges Toilet hire and sewage disposal 	\$33,000	\$35,000
Local studio/working space: <ul style="list-style-type: none"> Hire of a community centre or hall as working space for dry prep of major large scale artwork 	-	\$2,000
Local accommodation: <ul style="list-style-type: none"> Artist accommodation Staff accommodation Security & emergency services contractor accommodation 	\$12,000	\$13,000
Material and equipment supply: <ul style="list-style-type: none"> Machinery hire Fencing & scaffolding hire Tool & fixture purchases Timber & steel orders Plumbing materials 	\$48,000	\$50,000
Site preparation works: <ul style="list-style-type: none"> Water cartage Dust suppression Earthworks & grading 	\$15,000	\$20,000
Local service stations & fuel supply: <ul style="list-style-type: none"> Diesel fuel for site generators Gas bottles for food vendors 	\$15,000	\$20,000
Local traders: <ul style="list-style-type: none"> Grocery supply for staff catering (2 weeks) / food vendors 	\$40,000	\$45,000
Other local contractors: <ul style="list-style-type: none"> Onsite mechanic for patrons Onsite locksmith for patrons Car/shuttle hire 	\$3,000	\$5,000
TOTAL	\$166,000	\$190,000

6.3 Patron ancillary spending

The below chart¹ shows the average ancillary spend by patrons of music festivals, based on a summary of five years of data collected as part of the first Victorian Live Music Census, published in 2012. Data from the census shows an average ancillary spend of \$88.50 from each patron over the duration of the festival.



¹ Victorian Live Music Census (2012) – Chart 4.15.1

It should be noted that this figure is primarily based on collation of data from single day events and festivals, and for multi-day camping festivals, ancillary spend would be expected to be significantly higher. This is due to the need to purchase additional fuel, food, consumables and camping supplies for the longer duration of the event. Live Music Victoria has recognised that ancillary expenditure associated with multi-day camping and music festivals is likely to be significantly higher for this type of event; however there is currently no reliable published data source which can be referenced for the purpose of estimating potential expenditure.

Therefore, the below table shows estimated ancillary patron spend for Strawberry Fields 2015, based on both the Live Music Victoria benchmark, and a suggested increase for multi-day outdoor festivals.

Patron attendance	Estimated ancillary expenditure (\$ AUD)		
	Live Music Victoria	+15%	+30%
	\$88.50	\$101.80	\$115.05
4,000	\$354,000	\$407,100	\$460,200
4,500	\$398,250	\$457,988	\$517,725
5,000	\$442,500	\$508,875	\$575,250
5,500	\$486,750	\$559,763	\$632,775
6,000	\$531,000	\$610,650	\$690,300

Attendance at Strawberry Fields 2014 was 4,000 patrons with an additional 500 staff. The event was fully sold out one month in advance with patron capacity limited due to the constraints of the venue used. Accordingly, we are confident that in 2015 we can deliver a minimum patronage of 4,000, which would affect ancillary spending of \$354,000-\$460,200.

7. Contacts List

Name	Role	Phone	Email
Billy Staughton	Event Director	0431 469 971	billnugget@gmail.com
Tara Benney	Event Director	0400 913 956	tara@strawberry-fields.com.au
Mark Ryan	Venue Owner	0429 832 003	mark@oldwoperana.com.au
Jeff Moss	Event Manager	0413 030 007	jeff@soundeventgroup.com
Matthew Woods	Emergency Commander	0408 534 647	matthew.wood1962@gmail.com
Bob Barks	Fire Commander	0419 352 307	bb@firetac.com.au
George Parthy	Security Commander	0419 392 445	george@nsasecurity.com.au
St Johns	Medical Commander	TBC	TBC
Diana Hartung	Green Team Manager	0415 367 002	dianagigs@hotmail.com
Zoe Rabb	Market Manager	0411 368 257	zrabb28021990@gmail.com
Ryan Parker	Bar Manager	0413 429 525	rjp_33@hotmail.com
Kane Listro	Site Electrician	0421 109 813	cvecontractors@gmail.com
Jock Reid	Site Plumbing	0422 575 057	jcreid@gmail.com



Fire Management Plan

Strawberry Fields Festival 2014

***Lower River Road,
TOCUMWAL. NSW.
20th – 22nd November 2015.***

Prepared by:

B. Barks
*Director (Operations)/Senior Advisor
Fire, Safety & Emergency Management
www.firetac.com.au*

Table of Contents

<u>Introduction</u>	1
<u>The Event</u>	3
<i>Proposed Venue</i>	4
<u>Fire Danger</u>	5
<i>Risk Assessment</i>	6
<i>Risk Minimization Activities</i>	7
<u>Fire Management Requirements</u>	10
<u>Delivery</u>	10
<i>Command</i>	10
<i>Personnel</i>	10
<i>Training</i>	11
<i>Staffing</i>	11
<i>Resources</i>	13
<u>Administration and Logistics</u>	14
<i>Activation</i>	14
<i>Communications</i>	14
<i>Emergency Services Entry & Egress</i>	15
<i>Media</i>	15
<i>Water Points</i>	15
<i>Accommodation & Meals</i>	15
<u>Response Protocols</u>	16
<i>Evacuation</i>	16
<i>Fire Danger Ratings (FDR's)</i>	16
<i>Trigger Points and Actions</i>	18
<i>Response Actions</i>	19
<i>Fire/Incident Notification</i>	21
<i>Fire/Incident whilst on patrol</i>	21
<i>Fire/Incident outside event site</i>	21
<i>Incident de-briefing</i>	21
<u>Safety & Security</u>	22
<i>Police Notification</i>	22
<i>Personal Safety</i>	22
<i>Equipment Security</i>	22
<i>Injuries</i>	22
<u>Appendices:</u>	
"A1" - Telephone Contact List	A1
"A2" - Strawberry Fields 2014 Site Map	A2

Fire Safety Management Plan

INTRODUCTION:

The "Strawberry Fields Music Group" in planning to again hold its "ticketed" 3 day "music/lifestyle" event on private property situated approximately 11 kilometres west of the rural township of Tocumwal on the NSW/Victorian border has lodged a Development Application with the Shire of Berrigan (the relevant authority).

Generally as conditions applied by Council in making the determination, the applicants must (amongst other things) develop appropriate plans for the proposed use of the land and (in this case operate the event) in accordance with those submitted plans which in this instance include Emergency Management Plans incorporating Fire, Security, Medical protocols and arrangements.

Additional conditions which may be applied include reduction of risk and mandatory reporting/notification of statutory Emergency Services.

Management of the Strawberry Fields Music Group have formally engaged FIRETAC (Australia) Pty Ltd., Fire & Emergency Management Services to review/update the Fire and Emergency Management Plan/s for the 2015 Strawberry Fields event to be held again at Tocumwal.

In additions to this role, **FIRETAC** is also to provide a range of additional services including "planning, co-ordination; provision/maintenance of an effective "on-site" fire safety and emergency management capability (*including "on-site" incident "first response" services*) to the event community for the duration of the festival on a 24/7 basis.

It should be noted that this plan refers specifically to the arrangements established to mitigate the risk of fire (fire safety) and for controlling fire risk (fire management and response).

Information relating to the management and response arrangements established for other "non-fire" related incidents and emergencies including: Medical; Evacuation; Security & Public Order etc. are **NOT** covered in this document.

Background.

Strawberry Fields Music event has previously been held towards the end of November each year on an adjacent (private) property situated in Lower River Road, Tocumwal – this is however, the first time the event has been conducted on this property.

With exception of last year, previous events have included a Fire Plan which has generally been developed “in-house” with some external advice made available by individuals and public access sources provided by relevant statutory authorities.

It is generally accepted that the south/eastern part of the Australian continent is regarded as one of the most “fire prone” regions of the world and accordingly it is appropriate to include fire safety analysis (incorporating both domestic and wildfire risk and treatments) as an underlying consideration in the planning for, and conduct of, public events.

This responsibility, together with the assessment of other risks and their potential impact (if any) on patrons, staff and members of other (adjoining) communities rests primarily with event planners/organizers in collaboration with other relevant stakeholders.

The risk of a fire (either domestic or wildfire) occurring during such an event is one of the most serious “potential” emergency management considerations to be faced and requires significant planning and resource allocation in order to ensure effective risk minimization and appropriately resourced “response” outcomes are delivered.

The combination of event timing, climatic influences, site location, topography, programmed activities, event format and patronage are all important factors to be considered in determining risk and formulating a “plan” which ensures capacity to not only initially treat/reduce risk, but more importantly respond to and manage any incident which might occur.

This Fire Safety Management Plan aims to provide a documented framework of practices and procedures specific to the protection of “life-safety”; property integrity and the minimization of potential losses, which might occur as the result of a fire or related emergency occurring at/during the conduct of the “Strawberry Fields” Music Event at Tocumwal this November 2014.

The following documents have been referenced in the preparation of this Fire Management Plan:

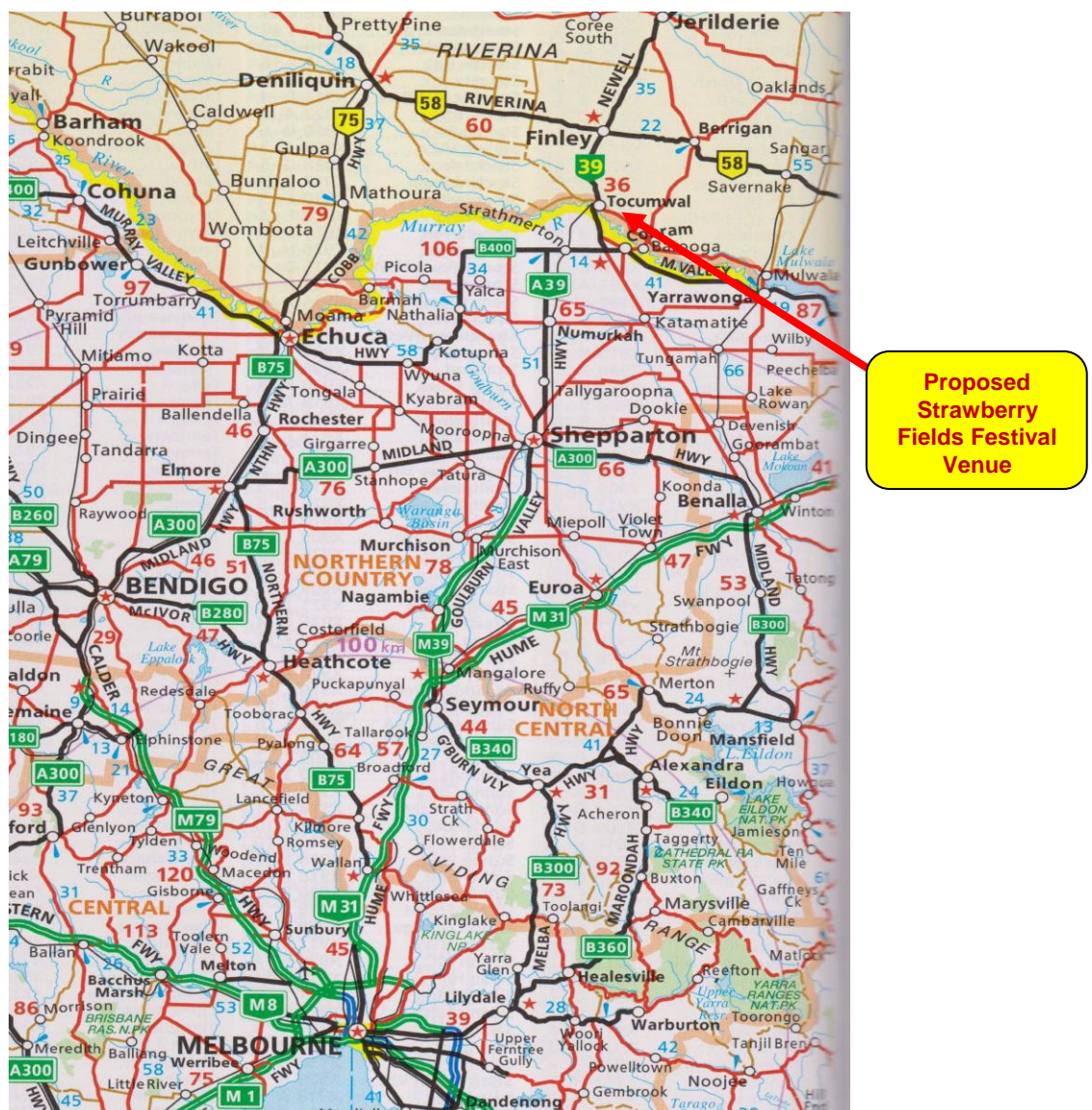
- *Rural Fires Act (NSW-1997)*
- *State Emergency and Rescue Management Act (NSW-1989)*
- *Bush Fire Risk Management Plan- Corowa Berrigan Bush Fire Management Committee (2009)*
- *AS 3745 – “Planning for emergencies in facilities” (Aust Stds Assoc. – 2010)*
- *Event Starter Guide – A resource for organizing events in New South Wales. (NSW Govt-2011)*
- *Planning for bushfire protection. (NSW RFS – 2006)*
- *Various other Australian and international standards.*

THE EVENT:

“Strawberry Fields” Festival (2015) is planned as a ticketed 3 day “music/lifestyle” event with an expected patronage of approximately 5000 patrons (excluding performers, crew, market vendors and service providers) to be held over the weekend of 20th – 22nd November 2015 inclusive.

The “rural” location at Tocumwal, lends itself to the conduct of this type of music/lifestyle event and allows for a range of entertainment experiences (24/7) with patrons remaining “on-site” for the duration of the festival utilizing camping style accommodation options with appropriate support services provided.

Festival personnel, together with support personnel and service providers will also be provided with designated/regulated camping areas with appropriate amenities separate from the festival patrons.

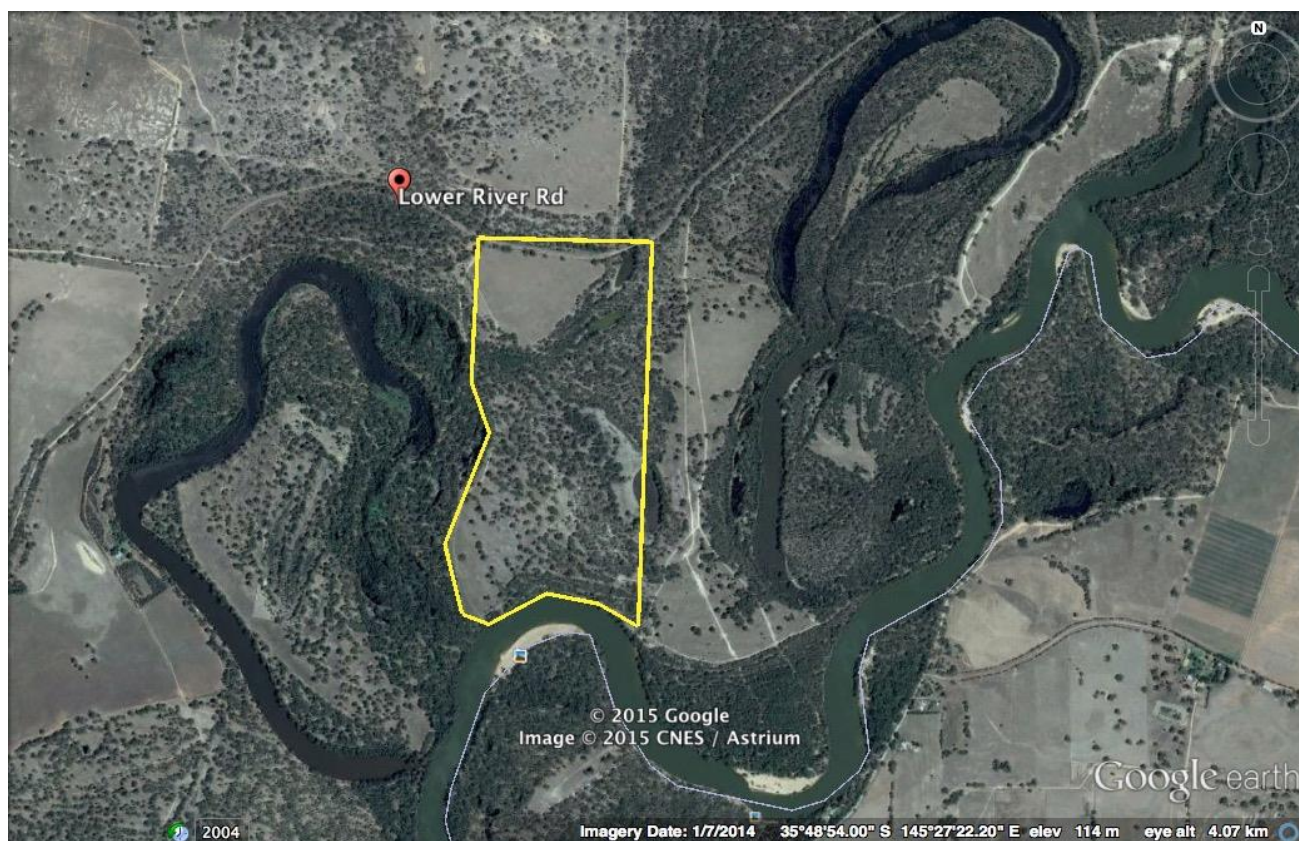


Map showing proposed location of the Strawberry Fields Festival 2015 – Lower River Road, Tocumwal.

PROPOSED VENUE:

The proposed venue is situated on privately owned land situated on the southern side of Lower River Road, approximately 11 kilometres west of Tocumwal, a small country town on the New South Wales border approximately 270 kilometres north of Melbourne.

This site is situated within the Berrigan Shire which is part of the Southern Riverina Fire District of the NSW Rural Fire Service.



General satellite view of the proposed new venue site.

The proposed event site (which will occupy approximately 90 hectares) is located on flat riverside scrubland situated on the southern side of Lower River Road, Tocumwal on the northern side of the Murray River.

Much of the site is populated by a light to moderate scattering of trees (predominantly eucalypt species) with a large grassed (pasture) area (approximately 10 hectares in size) situated on the northern end of the property adjacent Lower River Road.

Several areas of lightly scattered trees and similar grassy pastureland are present across the site predominantly towards the southern end approaching the Murray River which runs along the southern boundary.

Generally ground level fuels comprise patches of grassland and fallen tree debris comprising tree bark, branches, leaves etc.

Significant treed scrubland runs along the western exposure to the property – this being on the adjoining property (a single laned gravel driveway transverses this area.

As part of the site preparation works, the reduction of “ground based” fuels is proposed – this will include cutting/slashing of “grasslands” to a height of less than 100mm where practicable in accordance with RFS guidelines.

All such work will be undertaken in accordance with applicable environmental guidelines and will focus on activities which can prioritize and optimize Fire Safety (as an outcome) but still fulfil environmentally responsible values and philosophies.

This

“Light”, fallen (dead) timber will be removed from the ground to reduce the accumulation of potential “ground fuels” however larger/heavier materials will (in line with responsible environmental / ecological practice) be retained “in-situ” to provide suitable habitat for native wildlife species.

Public access to the site shall be via the main gate situated off Lower River Road on the southern side, and will incorporate a multi-vehicle handling/ticket processing area inside the property boundary so as to prevent any build-up of stationary traffic on the Lower River Road,, carriageway.

Traffic Controllers will be employed for the duration of the event to “control” traffic flow along the short access road into the festival site is kept clear and capable of prioritizing emergency service vehicles In addition, an alternative access route will be provided for use by emergency services vehicles (if necessary) as detailed in the Traffic Management Plan.

FIRE DANGER.

Whilst high fire danger conditions may apply at any time, it is generally considered that the predicted **Fire Danger Period** exists in the south-eastern part of Australia and particularly in this region between November – April.

Given the current seasonal forecasts and anecdotal evidence of previous rainfall and weather patterns it is reasonable to assume that seasonal fire behaviour this year will be similar to that experienced last fire season and that the impact of sudden unexpected “spikes” in temperature accompanied by periods of increased northerly wind and low humidity values will continue particularly early in the fire season creating short term challenges.

Accordingly, potential fire behaviour for the event period and location is reasonably predictable and as such the venue can be prepared so as to mitigate the risk of uncontrolled fire impact.

The imposition of the “declared” Fire Danger Period for this locality (Southern Riverina) is a realistic scenario for the time of year the event is to be conducted over so planning has included assessment for conditions which could result in the imposition of statutory restrictions including Total Fire Bans.

Accordingly, this fire management plan is based on an assessment of risk, taking into account the predicted climate conditions associated with and leading up to the conduct of the Strawberry Fields 2015 Festival event and not those experienced at the time of development of this plan.

As a result, ongoing monitoring of the conditions at the site (from a fire safety perspective) will be a key component in the implementation of the Fire Management Plan in the lead up to the event.

This will ensure that where necessary, adjustments can be made to the plan (in a timely manner) in response to observed changes in fire safety risk.

Such changes might include increased performance of preparatory (fuel reduction) works and / or changes/increases to assigned fire safety resources both human and infrastructure .

Utilization of the nationally recognized Fire Danger Ratings (FDR) system will be used by festival organizers to re-assess risk, leading up to and during the conduct of the event.

This system will also be used as an aide in the determination of appropriate response actions throughout the duration of the festival event.

RISK ASSESSMENT:

As part of the Event Emergency Management Plan, a formal Risk Assessment has been undertaken and includes amongst other things, the hazards of fire and fire related events.

In assessing the risk and impacts of a fire related event, it is acknowledged that attendance by statutory fire services (NSW Rural Fire Service) may be delayed given the effects of distance and other competing priorities.

The results of that Risk Assessment have been included in the Event Management Plan document.

<u>Risk Analysis</u>	<u>Treatment</u>	<u>Comment</u>
<u>Potential for uncontrolled fire to occur within the festival site particularly from within camping areas.</u>	<ul style="list-style-type: none"> -Total Fire Ban imposed across the festival site no flames, generators, cooking/camp fires, gas stoves, candles etc., -Regular patrols by Security and Fire Team members both on foot and in vehicles (24/7) to identify & enforce Total Fire Ban imposed. -Ground fuels to be reduced by slashing and removal. 	Tasks included in daily crew briefings - occurrences/breaches "logged".
<u>Potential for un-controlled bushfire to impact upon the festival site from elsewhere.</u>	<ul style="list-style-type: none"> -Provide professional "on-site" first reponse fire fighting resources (24/7) for duration of event – targeted reponse time - 3 mins. -Monitor weather conditions (24/7) and RFS/RFS Activities in area. - Where practicable enforce fuel reduction activities on adjoining properties particularly around and/or around festival perimeters. -Maintain liaison with NSW RFS. 	Fire Service provider to provide monitoring capability.
<u>Potential for car fires.</u>	<ul style="list-style-type: none"> -Minimize vehicle movement around the site during the festival period. -Reduce ground fuels grass to >100mm where practicable. -On-site fire resource to be capable of suppressing car fires. 	All festival personnel to be briefed to watch-out for vehicles remaining stationary with engines running for extended periods.

<u>Potential for fires in</u>	-All caterers to be Permit Holders	Caterers responsible for acquiring
--------------------------------------	------------------------------------	------------------------------------

<u>commercial catering areas.</u>	<ul style="list-style-type: none"> -Caterers to have compliant fire equipment provided - to be inspected by Fire Crew prior to trading. -Gas equipment to be compliant with Guidelines as to condition and operation. -Gas storage to be minimized. 	<u>appropriate Permits from relevant authorities.</u>
--	--	---

Risk Minimization.

As prevention is a key component to the Fire Management Plan, a number of preventative strategies are planned as an aide to minimizing the risk presented by fire or a related incident.

These strategies include (but are not limited to):

Site Fire Ban (SFB).**- Patrons.**

It is proposed to incorporate (as a formal condition of entry) a complete "Site Fire Ban" (SFB) prohibiting patrons (and other persons) from any activities which produce a "naked" flame or ignition source for the total duration of the festival.

This ban prohibits the following:

- ***Naked flames of any kind regardless of cause/source.***
- ***Open fires of any kind (including those designed for warmth, comfort or cooking).***
- ***Use of any "open flame" equipment including gas cookers, gas lights, barbecues, candles, fireworks etc.***
- ***Use of unauthorized "portable" generators, sound systems, quad bikes, motor bikes.***
- ***Unauthorized "fire twirling" and like activities undertaken by patrons.***

This ban will extend across the entire site for the duration of the festival and will be strictly enforced by "on-site" Fire Safety" personnel and Security personnel.

Patron participation in recreational/theatrical/artistic performances utilizing any "open flame" apparatus including (but not limited to) "fire twirling; fire breathing; fire sticks; hoops and similar apparatus will also be prohibited.

A number of "non-patron" entities will be exempt (with conditions) from the application of the "Site Fire Ban" including:

- ***Set-up/take-down crew members (including contractors/sub-contractors).***
- ***Nominated "service providers" including approved food vendors/traders.***
- ***Nominated performers/artists utilizing open-flame apparatus/special effects equipment as a component of their programmed theatrical/artistic routine/performance.***

Exemption conditions shall be as follows:

Set-up/take down crew members

Set-up and take-down crew members (including contractors/sub-contractors) shall be exempt from Site Fire Ban subject to the following conditions being met:

- exemption shall apply to performance of "essential" hot works only.
- a trained/experienced "fire-watch" must be provided for the duration of the works.
- appropriate fire extinguishing equipment must be provided at the works location.
- compliance with any statutory requirements in place (fire danger period restrictions/TFB etc.).

Food Vendors/Traders.

Food traders/vendors wishing to use cooking apparatus utilizing solid, liquid or LPG type fuels must hold a "current" Permit issued by the relevant authority for the nominated festival location.

Electrical equipment shall be "tested and tagged" in accordance with AS 3760 (2010) as amended.

Where LPG equipment is utilized, all installations must comply with the recommended requirements contained in the "**Code of Practice for the Safe Use of LPGas at Public Events" (2009) or similar.**

Note: The Code of Practice for Safe Use of LPGas at Public Events (2009) is a Victorian publication which has been jointly published by the statutory fire authorities; EnergySafe (Victoria); WorksSafe (Victoria) and LPG Australia.

No more than 2 "spare" LPG cylinders of the size normally used in the food traders normal operations shall be permitted to be stored at/within the food traders stall at any given time.

Portable fire extinguishers and fire blankets shall be provided in accordance with AS 2444 and shall be (a) suitable for the identified risks associated with the trade or enterprise and (b) provided in a serviceable condition (inspected and tested within the preceding 6 month period) as per AS 1851. (Current service tags/labels must be displayed).

All food vendors/traders will be required to have their equipment/operations inspected by members of the Fire Management/Response Team and/or Festival Safety Officers.

Fuel reduction program.

In order to reduce the accumulation of potential fuels (particularly at ground level) "light" (fallen) timber fuel will be collected from the festival site and immediate environs and removed. Heavier timber fuels which provide habitat for native species of wildlife **WILL NOT** be disturbed or removed in accordance with pro-active environmental and sustainability protocols and initiatives.

Standing timber which in the opinion of organizers identifies as presenting a potential "Summer Branch Drop" hazard, will be appropriately cordoned off to prevent camping and other activities from being undertaken within the nominated "drop-zone".

Grasslands on and adjacent to the event site, will (where practicable) be reduced by either grazing/slashing in the lead up to the event.

*Additional slashing works will be undertaken in "key" areas to ensure that grass vegetation heights **DO NOT EXCEED** 100m.*

Access provisions

Whilst generally access provisions across the festival site would allow for unimpeded vehicular access appropriate for the use by emergency and other vehicles, activities such as camping etc. have the potential to create some access restrictions.

In order to ensure that emergency vehicle access is provided/maintained particularly through areas where "single-lane" sections may apply, Traffic Controllers will be employed to assist drivers moving into and out of the venue.

Additionally, regular patrols of all road/access ways will be undertaken to prevent vehicles being parked on/along carriageways so as to obstruct traffic flow/emergency vehicle movement.

Roadways/tracks have been constructed and will be maintained with reference to the Access Provisions contained in Part 4 of the "planning for bushfire protection " guidelines (2006) issued by the NSW Rural Fire Service.

Where practicable, trafficable roadways have been made to accommodate the passage of a Category 1 Tanker.

Traffic management and access arrangements shall include (where applicable):-

- *Provision of "all weather" access with a minimum trafficable width of 5.0 metres and shall include (where practicable) .5 metre clearance from any lateral encroachment applied on either side of the access track.*
- *Tracks shall be clear of any overhangs or vertical obstruction to a vertical height of 4.0 metres and shall be capable of accommodating a vehicle of 15 tonnes for the entire track width.*
- *Gradients shall be no more than 1:7 with a maximum of no more than 1:5 permitted for less than 50 metres.*

Full vehicular access will be provided to all stage areas and will include vehicular access to "rear of stage" compounds.

Camping Areas.

Camping will be restricted to nominated areas only which will be structured with internal tracks/carriageways provided (dimensions compliant with the guidelines) to ensure that all parts of the camping areas are accessible by fire response vehicles/equipment.

Frequent routine vehicle and foot patrols of camping areas will be performed by Security and/or Fire Management Team personnel to enforce the "No Fire Ban" with patrol frequency determined by prevailing weather conditions and fire danger ratings in force at the time.

Power Generators

*Portable power generators will **not be permitted**.*

*Where generators are provided as part of the event infrastructure, an area of **3 metres (minimum)***

must be maintained in **every direction** clear of all potential fuels (including overhanging vegetation and other vertical exposures.)

Portable fire extinguishers shall be provided in accordance with AS 2444.

FIRE MANAGEMENT REQUIREMENTS:

"First Response" Resource:

Based on the outcomes of the risk assessment, the provision of a fully operational on-site "first response" (fire fighting) capability is considered appropriate to support the festival community for the duration of the event.

This is in addition to the statutory fire service resource (RSF Brigade) situated at the nearby town of Tocumwal (approximately 11 kilometres to the east).

The role of the festival **Fire Management/Response Team (FMRT)** shall be to provide appropriate response personnel and equipment to manage and execute initial fire response, investigation and containment strategies and activities to protect life and property during the festival event.

In providing an "on-site" first response capability (24/7) for the duration of this event – the "fire management/response" team will be supported by the provision of "built-for-purpose" fire vehicles/equipment appropriate to the event, venue and perceived risk.

FIRETAC's objective at Strawberry Fields (2015) will be to provide an operational response capability for the protection of life, property and the environment from the effects of any emergency event including fire, accident, hazardous materials, or other "like" occurrence.

The Fire Management/Response Team will provide "first response" services and additional support (as required) to other emergency service providers including the statutory emergency services in response to any reported emergency incident occurring "on-site" during the festival event.

Incidents which may require "initial response" activities (within the festival precinct) might include:

- *Motor vehicle incidents/accidents*
- *Fires – Scrub, Grass, Structure (includes tents/vehicles & temporary structures etc.)*
- *Hazardous materials incidents.*

DELIVERY.

Command.

A qualified and experienced "Fire/Emergency Management Co-ordinator" (FMC) will head the FMRT and will perform the role of **Fire Commander** in the event of an incident occurring.

The Fire Management Co-ordinator (FMC) or their nominated delegate shall be solely responsible for the tasking, operation and deployment of the Fire Management/Response Team (FMRT) personnel and resources for the duration of the Strawberry Fields 2015 event.

Personnel

Comprising qualified/experienced "fire fighting" personnel and other specialists, the FMRT deployed to Strawberry Fields 2015 event will work 12 hour rotating shifts in teams under the direction of the rostered Fire Team Leader (Supervisor).

All personnel will remain "on-site" for the duration of the festival deployment and will subject to "recall" during "off-duty" periods if required.

Personnel will wear appropriate uniform and/or protective clothing at all times whilst "on-site" at the event as an aid to identification – this shall include hi-viz vests/jackets during "on-duty" periods.

Fire Team personnel assigned to this event will travel to and from the event as per the company's transit orders – this shall require personnel to access the event using assigned fire fighting and/or support vehicles.

All **FIRETAC** personnel are subject to compliance with a clearly established zero tolerance alcohol/substance policy whilst deployed to public events with random testing of personnel a condition of employment.

Training

Personnel attending the festival event will be experienced fire-fighters familiar with the equipment to which they will be assigned.

- *all personnel rostered for duty will have successfully completed the Wildfire Minimum Skills training program PLUS at least one specialty qualification.*
- *all drivers will be appropriately qualified/experienced to drive/operate the vehicles to be deployed to this event – this shall include (where applicable) "off road" driving.*

Staffing

Staffing for this event will be as follows:

- **FIRE/EMERGENCY MANAGEMENT CO-ORDINATOR (FIRE COMMANDER) (x 1)**
– Person in Charge of Fire Safety/Emergency Management Resource Co-ordination.
- **FIRE RESPONSE TEAM SUPERVISOR (x 2)**
-Shift Supervision of Fire Response Team.
- **FIRE RESPONSE TEAM MEMBER (x 6)**
-Fire-fighter/Emergency Responder.

Rostering

Rostering for "first response" personnel shall be the responsibility of the Fire Commander.

An indicative roster is shown below – **(Note: Rosters may be subject to change to meet operational requirements)**

Personnel on duty to meet the service delivery requirements of this plan will be as follows:

	(FMC) Fire Commander	FRT Shift Supervisor	FMRT Member	Comments
Wednesday (1000 hrs)	1	-	3	<i>"Bump-in"</i>

Wednesday (2200 hrs)	"On Call"	-	3 "on call"	"Bump-in"
Thursday (0800 hrs)	1	-	3	"Bump-in"
Thursday (2200 hrs)	"On Call"	-	3 "on call"	"Bump-in"
Friday (0800 hrs)	1	1	1	Gates Open
Friday (1100 hrs)	-	-	2	
Friday (2000 hrs)	"On Call"	1	1	
Saturday (0800 hrs)	1	1	1	
Saturday (1100 hrs)	-	-	2	
Saturday (2000 hrs)	"On Call"	1	1	
Sunday (0800 hrs)	1	1	1	
Sunday (1100 hrs)	-	-	2	
Sunday (2000 hrs)	"On Call"	1	1	
Monday (0800- 2000 hrs)	1	-	3	"Bump-out"
Monday (2000 hrs)	"On-Call"	-	3	
Tuesday (0800 hrs)	1	-	3	Depart
Tuesday PM	-	-	-	

NOTE: Duty times/resource allocations may be varied to meet additional operational requirements at the discretion of the Fire Management Co-ordinator.

Resources.

FIRETAC will provide the following physical resources:

CATEGORY 2 – TANKER **4WD Medium Tanker.**

This purpose built (2000 litre capacity) unit is fitted with a two stage diesel powered fire-fighting pump with "fixed" water cannon and "live reels" installations.

The vehicle is equipped with a range of ancillary fire/emergency response equipment including scene lighting, ladders, fire extinguishers and basic entry gear.



4x4 Medium Tanker (2.4D)



4x4 Light Tanker (1.4D)

CATEGORY 7 – TANKER
4WD Light Tanker.

4WD single cab light tanker nominal 1000 litres capacity – fully equipped with diesel – high-pressure pump fitted with a “live reel”; hand tools, hydrant, hoses, branches and an assortment of portable fire extinguishers.



4x4 ATV (Rapid Intervention Vehicle)

CATEGORY 12 – ATV.
4WD All Terrain RIV.

4WD (ATV) designed as a Rapid Intervention Vehicle - single cab – fully equipped with range of portable fire extinguishers, hand-tools, forcible entry equipment, breathing apparatus and scene lighting equipment.

Also used for supervision, patrol and reconnaissance tasking.

Personnel and vehicles will be accommodated at and work from a dedicated Fire Service Compound to be located adjacent the Emergency Evacuation Assembly Area.

The compound is centrally located within the festival site, is adjacent the Festival Medical Centre and contains a large static (tank) water supply suitable for replenishing fire fighting vehicles if necessary.

It provides ready access to the camping areas and main entertainment precincts and is situated in close proximity to the Festival Operations Centre from where all response activities will be initiated and co-ordinated from.

Administration/Logistics.

Activation

Fire related incidents will be reported to the manned (24/7) "Event Operations Centre" with information being conveyed to the respective "on-site" emergency service provider/s via a designated "radio" channel/frequency.

Appropriate resources under the direction/control of the duty "FMT Shift Supervisor" will be despatched to the incident location in accordance with the established Operations Protocol.

Upon assessment of the incident, additional resources (including any statutory emergency service response) will despatched (if required) at the direction of the on-scene "FMT Shift Supervisor" in consultation with the "Fire Commander".

Communications

Radios.

Primary communications will be via UHF two-way radios with dedicated radio channels being allocated for "emergency response/services".

Festival organizers shall be responsible for the provision of Event Radios (plus batteries/recharge capabilities) for emergency response personnel/teams.

All FMR vehicles and personnel shall have access to a separate "fire ground" communications (UHF) network, which shall be used, for fire ground traffic and/or as a "back-up" resource.

Satellite Telephone.

The FMC shall have at their disposal "satellite" telephone services (x2) which are provided for "emergency" communications use in the event that the existing GSM "mobile" telephone network is rendered inoperative.

Emergency Services Entry and Egress:

An "Emergency Service" access/entry point will be established prior to the commencement of the

Strawberry Fields 2015 event. The location will be clearly signposted and details provided to all emergency services prior to the event.

Routes designated as "emergency service" access routes will be subject to regular patrols to ensure clear access is maintained at all times.

Incoming emergency vehicles will be met at the main "emergency services" access/entry point and escorted to the incident location.

All traffic movements will be co-ordinated and facilitated by appointed Traffic Marshalls/Controllers who shall be clearly identified by means of hi-viz clothing/vests.

Media

Requests from the media for interview or comment shall initially be directed to the Strawberry Fields (2015) Operational Management Team, who shall be solely responsible for providing appropriate advice and /or comment for media release.

Water Points

A number of portable water sources will be provided for the duration of the event – the purpose of these being to provide initial water storage for use in firefighting should this be necessary.

Final locations of these storages (10,000 litre bladder tanks) will be determined as final site layout details are confirmed.

Accommodation and Meals

FIRETAC (FMRT) personnel will be provided with **all accommodation and meals by the organizers** – accommodation shall be in tents (on-site) and meal tickets will be provided and issued by the FM Co-ordinator however, if an individual feels the need to supplement his/her dietary requirements, food can be purchased from all catering vendors on site.

Basic beverages will be provided at the Fire Management Centre and will include drinking water, tea, coffee and hydrate replacement drinks.

RESPONSE PROTOCOLS.

Evacuation

In consultation with event organizers and based on the location, topography, site access (roadway network) and estimated patronage, a "shelter in place" philosophy has been adopted for this event.

In the event an evacuation of patrons, visitors, service providers and other persons becomes necessary, the Event Management (which includes event organizers) will initiate and co-ordinate evacuation activities pending the arrival of the appropriate statutory emergency service and at that time will assist in the management and response to the event as required.

An Emergency Control Organization based on the requirements and principles of AS 3745 – Emergency Planning for facilities (2010) will be established and will be utilized to manage and respond to any/all emergencies which might occur and impact upon the festival site and its occupants for the duration of the event.

For this event, Fire Management/Response Team (FMRT) and Medics shall act as "on-site" first responders and shall not be utilized in Warden/Evacuation roles.

All emergencies are to be reported to the appropriate statutory emergency service via "000" at the earliest opportunity.

Fire Danger Ratings (FDR's)

Utilizing the nationally adopted Fire Danger Rating (FDR) scale (see below) to help communities understand information about fire danger.



This scale recognizes the significant increase in severe bushfire conditions over the past decade and subsequent greater level of danger to the community and the potential for loss of life.

The FDR is a prediction of how a fire would behave if one started, including how difficult it would be to control and extinguish.

It provides information on:

- **Potential Impact:** the type of threat bushfires may pose to life/property in that area on a given day, based on the forecast weather conditions
- **Fire Behaviour:** a prediction of bushfire behaviour to be experienced in that area on a particular day and the degree of difficulty expected in suppressing a fire under those conditions.
- **Recommended Actions:** the recommended actions for people living/located in the relevant FDR district. This is principally focused on providing advice pertaining to leaving the area/district.

Fire Danger Rating – Meanings

Fire Danger	Description
-------------	-------------

Rating	
CATASTROPHIC FDI 100+ (CODE RED)	<ul style="list-style-type: none"> • Fires will be uncontrollable, unpredictable and fast moving. • Flames will be higher than roof tops. • People will die and be injured. Many buildings will be destroyed. • Well prepared, well constructed and defended homes may not be safe. • Thousands of embers will be blown around • Spot fires will move quickly and come from many directions up to 20km ahead of main fire <ul style="list-style-type: none"> • <u>LEAVING IS THE BEST OPTION.</u>
EXTREME FDI 75-99	<ul style="list-style-type: none"> • Fires will be uncontrollable, unpredictable and fast moving. • Flames will be higher than roof tops. • People will die and be injured. Many buildings will be destroyed. • Only well prepared, well constructed and actively defended houses are likely to offer safety during a fire. • Thousands of embers will be blown around • Spot fires will move quickly and come from many directions up to 6km ahead of main fire <ul style="list-style-type: none"> • <u>LEAVING IS THE SAFEST OPTION FOR YOUR SURVIVAL.</u>
SEVERE FDI 50-74	<ul style="list-style-type: none"> • Fires will be uncontrollable and move quickly. • Flames may be higher than roof tops. • Chance people may die and be injured. Some buildings will be destroyed. • Well prepared and actively defended houses can offer safety during a fire. • Expect embers to be blown around • Spot fires may occur up to 4km ahead of main fire <ul style="list-style-type: none"> • <u>LEAVING IS THE SAFEST OPTION FOR YOUR SURVIVAL. YOUR HOME WILL ONLY OFFER SAFETY IF IT AND YOU ARE WELL PREPARED AND YOU CAN ACTIVELY DEFEND IT DURING A FIRE.</u>
VERY HIGH FDI 25-49	<ul style="list-style-type: none"> • Fires can be difficult to control. • Flames may burn into tree tops. • Low chance people may die or be injured. Some buildings may be damaged or destroyed. • Well prepared and actively defended houses can offer safety during a fire. • Embers may be blown ahead of fire. • Spot fires may occur up to 2km ahead of main fire <ul style="list-style-type: none"> • <u>LEAVING IS THE SAFEST OPTION FOR YOUR SURVIVAL. YOUR HOME WILL ONLY OFFER SAFETY IF IT AND YOU ARE WELL PREPARED AND YOU CAN ACTIVELY DEFEND IT DURING A FIRE.</u>
HIGH FDI 12-24	<ul style="list-style-type: none"> • Fires can be controlled. • Loss of life is highly unlikely and damage to property limited. • Well prepared and actively defended houses can offer safety during a fire. • Embers may be blown ahead of the fire. • Spot fires can occur close to main fire. <ul style="list-style-type: none"> • <u>KNOW WHERE TO GET INFORMATION AND MONITOR SITUATION FOR ANY CHANGES.</u>
LOW-MODERATE FDI 0-11	<ul style="list-style-type: none"> • Fires can be easily controlled. • Little to no risk to life and property. <ul style="list-style-type: none"> • <u>KNOW WHERE TO GET INFORMATION AND MONITOR SITUATION FOR ANY CHANGES.</u>

This is different to the declaration of a "Total Fire Ban" which sets legal restrictions on what activities can or cannot occur in a particular district on a particular day in order to minimize creation of potential ignition

sources which may subsequently start fires.

Both systems have a bearing in the establishment of "trigger points" which have been included in this Fire Management Plan.

Trigger Points & Actions

In accordance with current Risk Management Principles, a number of Fire Danger "trigger points" have been developed to aid in the minimization of risk persons attending the festival site may be exposed to.

In determining these trigger points, the following matters have been considered:

- *It is unlikely that event patrons will have "bushfire plan" or will be prepared for a "bushfire".*
- *The event site is set in a bushland environment and may be subject to the effects of a fire predominantly from the north or north/west.*
- *That fire behaviour can (based on plentiful fuel quantities) produce significant radiant heat in short time frames which may exceed what is safe for humans.*


Trigger points act as cues for initiation of pre-determined procedures or actions and are based on the existence of predicted "condition" indicators derived from weather forecasting, situational awareness and the application of FDR's.


Given the degree of variation in forecasting and actual weather conditions, reliance on 4 day forecasts will be used to determine increased preparation activities, with "next day" forecasts used to "trigger" specific actions.

Regular monitoring of weather conditions and RFS/BoM/ABC operational information feeds will be undertaken throughout the festival period commencing during the "bump-in" phase.

Responses and Actions

FDR Level	Festival management response and actions
-----------	--

<p style="text-align: center;"><u>LOW</u> to <u>VERY HIGH</u></p>	<p>No specific actions required – considered 'normal' conditions:</p> <ul style="list-style-type: none"> - one (1) Fire Response Units manned AND patrolling the site every two hours.
<p style="text-align: center;"><u>SEVERE</u></p>	<ul style="list-style-type: none"> • In consultation with relevant emergency services, consider deferring or suspending the programmed activities - Two (2) Fire Response Units are manned & "on-site" AND One (1) unit patrolling the site every hour. • Constant and close monitoring of all weather developments and bushfire incidents in the area • Fire Crew makes regular contact with the local RSF Liaison Officer and updates the Event Organisers. • Ensure the emergency assembly areas are ready for use • Communicate with appointed Area Wardens to ensure they are aware of the fire danger rating forecast and their responsibilities, and are prepared for emergency assembly of patrons
<p style="text-align: center;"><u>EXTREME</u> (during-event)</p>	<p>A <u>during-event</u> forecast is defined as a forecast issued for a day when public access to the festival has commenced (<u>ie: from midday Friday</u>).</p> <p>The actions required for SEVERE days shall also apply on EXTREME rated days.</p> <p>In addition, on receiving the Extreme FDR forecast, the Safety Officer, Chief Warden Fire Commander, the representatives from relevant Emergency Services (Police, Fire & Ambulance) will meet to determine the severity of the situation and may consider implementing the following actions:</p> <p>A) Suspension/re-scheduling activities and entertainment:</p> <ul style="list-style-type: none"> • Notify all people onsite of the situation and advise that the Emergency Services recommend that the safest option is to leave the event area the night before, or early in the morning. • Patrons who have not departed for the festival will be notified to delay their arrival until further notice (via email, the festival website and any other means). • Constant announcements emphasising safety actions and reminding of emergency assembly areas location and function • Safety Management Team to remain on high alert and prepared to implement full emergency management procedures within very-short notice. • Prepare Emergency Assembly Area for use – ensure drinking water tanks are full. <p>B) Cancel or defer the programmed activities of the festival:</p> <ul style="list-style-type: none"> • Access to the site restricted and all vehicles/people arriving at the site refused entry. • Patrons who have not departed for the festival will be notified of the situation and requested to avoid the area altogether (via email, the festival website and any other means).
	<p>A <u>pre-event</u> forecast is defined as a forecast issued for a day before the event phase commences (ie during the bump-in phase), (e.g. a forecast issued on the Tuesday, for the Wednesday).</p> <p>The recently updated information from RFS indicates that upon receiving the Code Red forecast, the Safety Officer, FIRETAC Commander, relevant Emergency</p>

<p>CODE RED (pre-event forecast)</p>	<p>Services (Police, Fire & Ambulance) should meet to determine the severity of the situation and consider implementing the following actions:</p> <ul style="list-style-type: none"> • Increase fire response equipment and personnel • Patrons and workers already onsite will be advised of the situation and informed that the Emergency Services require the event area to be evacuated during the Code Red FDR period. • It would be recommended that the safest option is to leave the event area the night before, or early in the morning • Constant announcements emphasising safety actions and requirements • Safety Management Team to remain on high alert and prepared to implement full emergency management procedures within very-short notice. • Patrons who have not departed for the festival will be notified to delay their arrival until further notice and that the festival may be cancelled or delayed (via email-list, the festival website, social media and any other means).
<p> CODE RED (during event)</p>	<p>A during-event forecast is defined as a forecast issued for a day when public access to the festival has commenced (ie the event phase – from midday Thursday).</p> <p>Upon receiving the Code Red forecast, the Festival Directors, FIRETAC Commander and representatives from relevant Emergency Services (Police, Fire & Ambulance) will meet to determine the severity of the situation and would consider implementing the following actions:</p> <ul style="list-style-type: none"> • Cancel or defer the event; • Notify all people onsite of the situation and advise that the Emergency Services have recommended scheduled activities will be cancelled or delayed, and the festival site be evacuated • The Festival Organisers under the guidance of Police will assist in the evacuation of the event crew, artists, patrons and management staff to the best of their ability • Access to the site is restricted and all vehicles/people arriving at the site refused entry. • Patrons who have not departed for the festival will be notified to delay their arrival until further notice (via email-list, the festival website, social media and any other means).

Fire/Incident Notification

On receiving notification of a fire or fire related incident "on-site", the FMRT will respond to the reported location with a minimum of one (1) fire response vehicle.

The FMRT Supervisor (or in their absence the senior FMRT member) will assess the incident and initiate the necessary response activities pending the arrival of further assistance. As part of this activity the senior FMRT member in attendance will provide a "situation report" to Fire Management Centre via radio and shall request assistance/additional resources as deemed necessary to contain/control the fire related event.

In all cases the FMC (Fire Commander) shall be advised without delay.

Whilst further resources may be provided from the FMRT resources "on-site" this shall only be undertaken in circumstances where sufficient resources are immediately available to respond in necessary to a second concurrent incident.

In circumstances where the incident (due to its size or complexity) is considered to require further resources than are immediately available "on-site", the RFS shall be called (dial "000") without delay.

The Fire Commander (or in his/her absence, the FMRT Supervisor) shall be solely responsible for ensuring that this action is undertaken.

Fire/Incident whilst on Patrol

If any fire or incident is discovered whilst on patrol a "situation report" will be passed via radio to the Fire Control Centre as soon as possible - the FMRT Supervisor "on-duty" shall be notified and will respond to the incident location.

Fire/Incident outside event site.

Unless the fire or incident is within the event site, FMRT resources will not leave the site to attend/investigate unless expressly directed to do so by the Fire Commander.

Any response to events outside the festival site shall remain the responsibility of the statutory emergency service having jurisdiction and shall be initiated by a call to "000".

If an external event is considered to be "life threatening" any response actions taken shall be based on the "Good Samaritan" principles and "duty of care" considerations.

Incident Debriefing

An "in-house" incident de-brief shall be conducted following all incidents attended to by FMRT personnel. In the event of a significant incident occurring, a formal "Incident De-brief" will be convened at a time and place to be agreed upon by the event organizers and emergency service providers – this shall involve all stakeholders.

SAFETY/SECURITY

Personnel Safety

It is a requirement that event organisers are to provide adequate security for all **FIRETAC** personnel, and equipment.

Crews will not enter areas if they believe the area is not safe and shall request attendance and assistance from Security personnel or Police if they feel threatened/unsafe as a result of individual or group behaviour.

The cost of any malicious damage to, or theft from any **FIRETAC** vehicle or **FIRETAC** equipment will be borne by the organisers.

Police Notification

As it is anticipated that there will be minimal Police involvement during the event, the role of event Security personnel shall include the provision of emergency crew safety.

In the unlikely event that a threat or assault should occur or that a theft of/damage occurs against any FMRT personnel (including both private and company vehicles and equipment) the full circumstances of the incident shall be reported to the Fire Commander without delay for follow-up and initiation of appropriate action.

In all cases, unless otherwise determined by the "on-scene" Fire Commander, incidents of this nature will be reported to the Police in accordance with established **FIRETAC** protocols and procedures.

Equipment Security

FMT vehicles and equipment shall be secured at all times when left unattended.

Vehicles shall be locked at all times (including whilst parked in the allocated Emergency Compound).

Under no circumstances are vehicles to be left with engines running and/or keys left in ignition whilst the vehicle is unattended.

Equipment losses are to be reported to the FMT CO-ordinator or Shift Supervisor.

Injuries

In the event of any **FIRETAC** member being injured, the "crew leader" or FMT Supervisor is to advise the FM Co-ordinator immediately.

Medical treatment shall be sought without delay and shall be the responsibility of the event medical provider.

The appropriate Incident Report (Personal Injury / Near Miss) form shall be completed, signed and forwarded to the FM Co-ordinator at the completion of the shift.

NOTE:

This Fire Management Plan shall be read in conjunction with the other Management Plans which

have been prepared by others and which collectively form the Strawberry Fields Event Management Plan.

Total reliance on the information contained in this plan (in isolation) is not recommended nor supported.

Signed:

.....
Bob Barks
Director (Operations)
FIRETAC (Australia) Pty Ltd.
Date: 26 / 08 / 2015

DISTRIBUTION

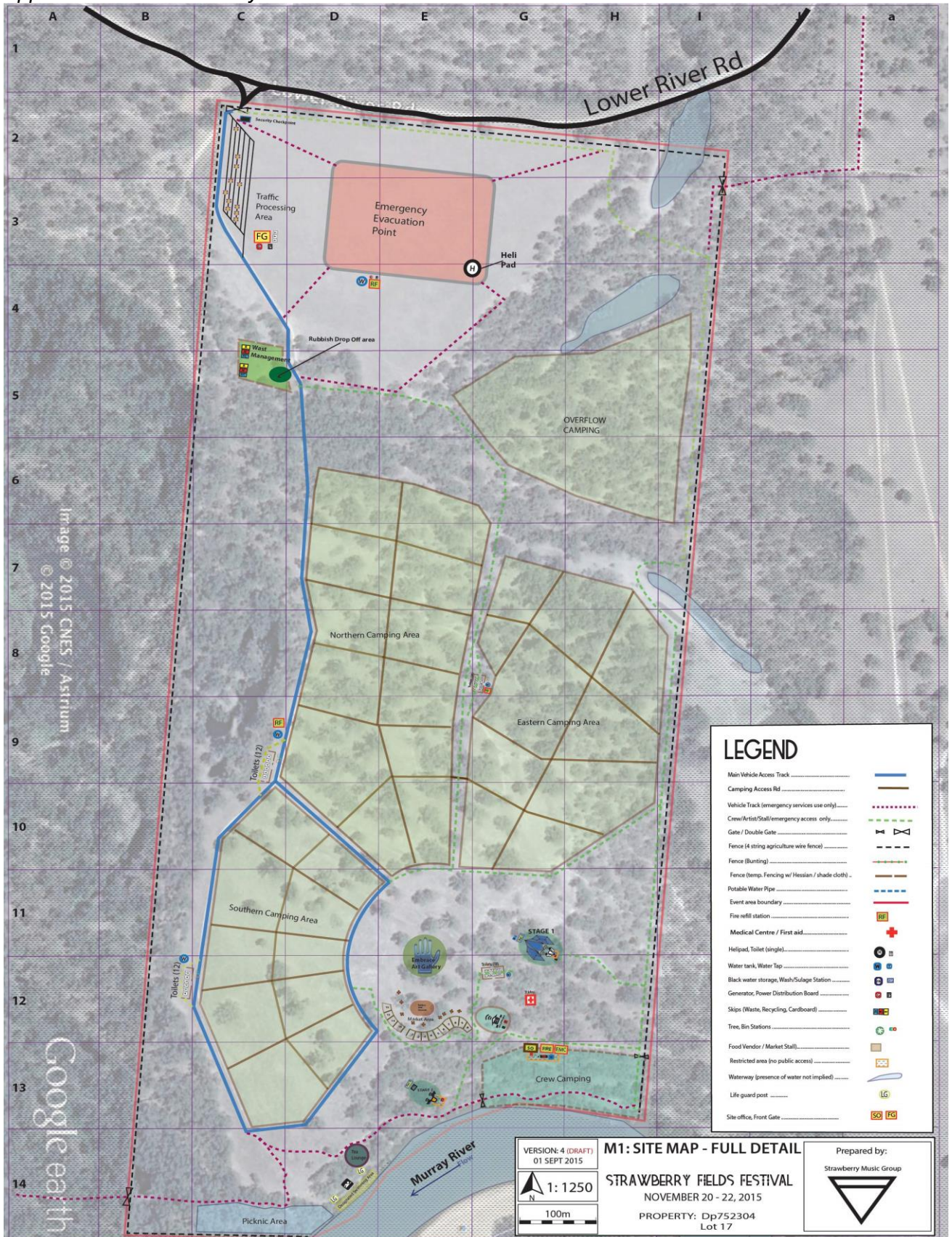
- Bill Staughton/Tara Benney (Festival Director)
- Jeff Moss (Event Manager) – Strawberry Fields 2015.
- Insp. Marg Wehner (Operation Services Co-ordinator) – NSW RFS (Southern Border)
- Insp. Steve Worthington - NSW Police.
- Insp. Bruce Purves - NSW Ambulance.
- Laurie Stevens. (Planner) - Berrigan Shire
- R. TOWLER – **FIRETAC** – Event FMT Supervisor
- Team Leaders – **FIRETAC** – Festival Emergency Management Group (FEMG)

Appendix "A1"

TELEPHONE CONTACT LIST. (as advised)

Name	Position	Representing	Telephone	Mobile
Billy Staughton Tara Benney	Director- Strawberry Fields Festival (2015)	Strawberry Fields Festival (2015)		0431 469 971 0400 913 956
Jeff Moss	Site and Operations Manager	Strawberry Fields 2015		0413 030 007
Bob Barks	Director (Operations) Fire, Safety Management	FIRETAC (Australia) P/L.	1300 65 3473	0419352307
Matthew Wood	Emergency Event Co- ordinator	Strawberry Fields 2015		0408 534 647
TBA	DUTY OFFICER	St. JOHNS AMBULANCE	TBA	TBA
Marg Wehner	Inspector	NSW RFS	(02) 60 511 511	0427 608 172
Steve Worthington	Inspector	NSW Police	(03) 5881 9418	N/A
Bruce Purves	Inspector	NSW Ambulance	(03) 5881 6906	0417 412 746
Laurie Stevens	Development Manager	Berrigan Shire	(03) 5888 5100	
George Parthy	Director	NSA Security	1300 135 950	0419 392 445
Mark Ryan	Property Owner		03 5874 2035	

Appendix "A2" - Strawberry Fields 2014 Site Plan.



Security Management Plan





Contents

1. The Brand Behind the Event.....	3
2. The Event.....	3
3. Scope of the Security Management Plan (SMP).....	3
4. Purpose of the Security Management Plan.....	4
5. The Security Mission	4
6. Concept of Operations	4
7. NSA Security's Role.....	5
8. Physical Security Measures	6
9. Monitoring the crowd	7
10. Prevention measures.....	9
11. Event Policies.....	10
12. Radio Communications	13
13. NSA Security Contact Numbers	13
14. SITE MAP.....	14



Strawberry Fields - Security Management Plan 2015

1. THE BRAND BEHIND THE EVENT

Strawberry Fields is an annual celebration of art, sound and creative expression held for three days each November, a few hours outside of Melbourne, Australia. Each year we bring you a diverse selection of both renowned and breakthrough electronic music from both Australia and overseas. Indulge yourself in a sensory feast, including soul shaking sound, world class decor, dozens of eclectic market stalls, artistic installations, live performance art, workshops, forum discussion and more.

www.strawberry-fields.com.au

2. THE EVENT

Date: Friday 20th of November 2015 to Sunday 22nd of November 2015 – the event will run over 3 days

Location: Lot 17, Lower River Road, Tocumwal NSW – 274 km from Melbourne CBD. Estimated travel time in a vehicle is 3 hours.

Type: Music Festival – Mass Gathering. 18+ ONLY

Attendance: 5000 patrons + 500 staff

Security Staff: A total of 20 security staff will be deployed at the event in accordance with liquor licencing requirements.

Licencing: Licencing information to be included into this plan 30 days prior to the event.

PASSOUTS are only permitted between 10am & midnight daily.

For additional information regarding the event visit the official web site – www.strawberry-fields.com.au

3. SCOPE OF THE SECURITY MANAGEMENT PLAN (SMP)

This Security Management Plan (SMP) has been specifically developed for **Strawberry Fields**, and is not applicable to other events / sites / venues.

This plan deals with:

- Being prepared for incidents and accidents and
- Responding to and managing them

The information in this plan will focus on the crowd management issues, event security and security coverage with specific emphasis for site management of event security and crowd management.

This security plan covers matters including:



- Event security (Crowd Control during the event)
- Responding to security incidents (crowd management, safety and security)

4. PURPOSE OF THE SECURITY MANAGEMENT PLAN

The Security Management Plan for **Strawberry Fields** addresses core command structures and responsibility for security coordination and management. Groups, roles and tasks are outlined for each member of the security organisation to provide clear division of operational scope. Security policy measures have been developed as security controls to coordinate operational duties, strategies and requirements. Security Policies articulate the objectives of specific security strategy and introduces standard procedures to effectively implement these initiatives. Notwithstanding the detail of planning, the security operation requires effective communication, strong leadership and close supervision. Success will be dependent upon key appointment holders working toward the common goal of providing a safe and secure event activity.

5. THE SECURITY MISSION

The **Strawberry Fields** security mission will be to provide a safe and secure event activity, protecting assets, personnel and guests. This mission will be achieved by giving full consideration to:

- Coordinating security resources effectively at the event and site
- Protecting sensitive security-related information by limiting distribution
- Managing effective working relationships with event stakeholders
- Coordinating security arrangements with New South Wales Police (and keeping them informed)
- Anticipating likely event incidents and preparing effective responses
- Reporting and responding to event incidents

6. CONCEPT OF OPERATIONS

NSA Security has developed the Concept of Operations, based upon principles of Security-in-Depth. This approach will incorporate a combination of physical security measures and operational security procedures.

This plan supports hazard mitigation measures and safety mechanisms to ensure the safety of site personnel and patrons, including:

- Early identification, assessment and treatment of event security risks
- Physical security measures to restrict unauthorised items and access
- Accreditation measures to validate authorised personnel into restricted areas
- Surveillance to identify potential operational threats
- Static security locations to deter or prevent unauthorised entry
- Mobile patrols to respond to potential operational threats
- Coordinated communications and reporting procedures



7. NSA SECURITY'S ROLE

The roles and functions of NSA Security will be crucial in the prevention of crowd issues as well as safety at the event. At this event their major function is crowd control, as the crowd is likely to be made up of mainly younger patrons and there is no structured seating.

Security staff supplied by NSA Security will be properly licensed and registered, physically fit and over 18 years of age. They will have:

- Good communication skills
- Basic training in fire fighting
- Basic training in evacuation procedures
- A basic knowledge in first aid and the ability to recognise distress
- Some knowledge of self-defence and how to control violent or unruly behaviour and intoxicated persons
- Knowledge on their limitations on removing patrons and refusing entry to patrons
- Knowledge on lawful search techniques
- All security staff will meet the requirements of the Security Industries Act with regards to licensing and training and the classifications with regards to licensing as listed in the Act for New South Wales.

General Security Procedures

A crowd control register will be maintained of the names and the valid security license numbers by NSA Security. Each security staff member will be provided a written summary (an operational order) of all they are expected to know and do.

Security staff will record incidents involving:

- Disorder
- Violence
- Other crime
- Ill health
- All other relevant occurrences / incident / matters



Strawberry Fields - Security Management Plan 2015

Security staff will:

Assist in identifying patrons who are:

- Intoxicated by alcohol and other drugs
- Are being aggressive or anti-social
- Are in distress or require medical assistance
- Prevent overcrowding by making sure the number of persons does not exceed the site's legal crowd limits in the various parts of the event
- Prevent patrons, as far as possible, from climbing trees, fences and other structures such as light towers, and speaker columns
- Make sure all entrances and emergency exits are kept clear
- Identify and investigate any incident, such as violence amongst patrons
- Know the location of the first aid posts or how to contact First aid
- Prevent and deter any patrons from accessing the dam – report and remove any patron that does.
- Fully understand any methods or signals used to alert staff that an emergency has occurred
- Be capable of recognising potential fire hazards and suspect packages, reporting such findings immediately to the Event Emergency Centre
- Immediately follow any instruction given in an emergency by a police officer, or in the case of fire, instructions from the commander of the fire brigades
- Report to the Emergency Operations Centre any damage or defect which is likely to be a threat to patron safety
- Assist as required in the evacuation of the site / event, in accordance with the evacuation plan
- Assist in the prevention of breaches of OHS regulations

8. PHYSICAL SECURITY MEASURES

NSA Security has coordinated with **Strawberry Fields** Event Management to ensure that appropriate rated security infrastructure provides adequate safety measures and provide an effective deterrence against unauthorized entry into the event area and restricted areas.

Strawberry Fields Management has chosen a provider to supply and install all required infrastructure. Physical security measures that require installation will be done by an authorised organisation and overseen by the Safety Officer and will comply with all relevant Australian standards.

Temporary structures will be utilised for staging, back of house (marquees) and temporary fencing for access control, asset protection and crowd control.

The type of barriers that will be utilised for basic crowd control / corralling is a standard "Crowd Control Barrier" with the following minimum dimensions / features:

- Crowd control barriers 2.59m x 1.08m
- Interlocking lightweight tubular steel
- Feet allow for angled placement
- Designed for rapid deployment
- Extremely stable



Strawberry Fields - Security Management Plan 2015

The type of barrier that will be utilised at the front of the stage is a standard “Mojo Barrier” with the following minimum dimensions / features:

- Rounded top rail – eliminates hard edges
- Top rail connects seamlessly, avoiding pinching points
- Specially designed tread plate prevents liquids from pooling (keeps patron safe from spillages)
- Tread plates connect to form level surface, reducing trip hazard
- Safety step which facilitates the safe removal of guests in distress
- Solid A-frame welded aluminium construction
- Blow through face secures to base with bolt
- Pins strengthen connections and enable barriers to negotiate uneven terrain

9. MONITORING THE CROWD

Monitoring crowd behaviour is an essential aspect of the **Strawberry Fields** event crowd management system because it indicates whether the system in place is working and enables detection of potential problems at an early stage.

When thinking about monitoring requirements at the event, NSA Security considered the following:

- How quickly crowding could develop to a dangerous level in various areas inside the site / event
- How quick the response could be to crowding problems, such as by preventing more people coming in or by dispersing people from overcrowded areas
- If a crowding incident occurred, how quickly it would be known and acted upon to prevent any escalation
- Whether there are enough staff within the site / event to monitor all the areas where there are potential crowding problems
- If there are enough good vantage points for staff to monitor all the areas effectively

There may be some areas where crowds are likely to build up. Problem areas identified at the event which may encounter some issues will be:

- Bottlenecks, such as the entrances and exits into the venue, bars and punter barriers in front of stage.

The likelihood and consequences of any sudden crowd movements has been established. At current the risk is rated LOW. Security staff at the entrance / exit to the event area will monitor and control all access and egress. When they observe the main event area becoming dense, they will then begin to limit the amount people entering, whilst ensuring egress progresses to level out any crowding. They will also communicate this to the Security Supervisor.



Strawberry Fields - Security Management Plan 2015

To ensure the security response is effective, immediate and efficient, the following will be implemented and adhered to:

- Staff to look out for certain types of behaviour
- Establishing / enforcing rules for the public on acceptable behaviour, together with penalties for unacceptable behaviour, such as cautioning and or the eviction or removal from the site
- Enforcing procedures for dealing with unacceptable behaviour

Staff within the crowd

NSA Security will position security staff in the event site so that they can:

- Sense atmospheres, tensions, moods
- Look out for signs of distress
- Respond quickly to incidents and accidents
- Address, and discourage, any dangerous behaviour quickly before it spreads, such as jumping on or climbing on structures for a better view
- Help people and deal with queries
- Permit access and egress, as well as restricting
- Provide asset protection and crowd control
- RSA (Responsible Service of Alcohol)

Security Roster / Deployment

Security roster to be included 30 days prior to the event.

Roving & Incident Response

Roving & Incident Response NSA Security key managers and supervisors will be equipped with UTV's or ATV's to effectively rove the festival site and neighbouring areas. Personnel allocated to this role are experienced and of high calibre and have the ability to deal with any security incident that may arise. The mobile response team can be at any location within the festival in under 60 seconds. The roving teams will target event "hot spots" e.g camping site, event perimeter and dams.



10. PREVENTION MEASURES

Overcrowding

NSA Security will work with **Strawberry Field** Event Management to ensure that the maximum capacity of the event / site will not be exceeded. The number of patrons entering the venue will be recorded by continual observations. **Strawberry Fields** will provide hourly updates of patron numbers on site by ticketing scanning records.

The maximum number of people permitted onto the event site is 5500 (including Staff)

Responsible Service of Alcohol

As alcohol is to be served or to be used at the event, the potential risk of aggression, accident or injury is considerable. There are certain precautions that will be taken by **Strawberry Fields** & NSA Security to minimise the effect of alcohol-related harm.

- Ensure liquor license conditions are adhered to at all times as per Liquor Act 2007.
- All staff involved in the service of alcohol will be required to have RSA certificate
- The provision of RSA security staff at all service entry points to monitor patrons for signs of intoxication
- The provision of roving RSA security staff throughout the event site to detect and deal intoxicated patrons
- Free drinking water is available through the event site
- Alcohol will not be sold in glass or breakable containers (plastic only)
- A range of snacks or meals to be available throughout the venue



Strawberry Fields - Security Management Plan 2015

- Ensure gate security staff search vehicles & patrons effectively upon entry and confiscate any prohibited items. Any items confiscated will be immediately reported to security management for disposal.

Two RSA security staff will be posted at every bar to ensure all patrons entering the service area are not intoxicated and have the right accreditation to be at the event. Any patron detected to be intoxicated will be refused service. Security staff allocated to this role will be uniformed in a high visibility RSA vest – see example below.



11. EVENT POLICIES

Policies have been developed as security measures to control, coordinate and manage operational requirements. Security Policies articulate the objectives of specific security strategies in practical terms applicable to the nature of this event.

Several security policies have been developed for STRAWBERRY FIELDS to assist security management and control.

Drug Management Policy

Strawberry Fields Management seeks to ensure that patrons are not harmed as a result of the use of illicit substances.

The following policy considerations apply:

- All staff and guests will be encouraged to consider their health and safety.
- All staff and guests will be subject to laws prohibiting use, possession or supply of illicit drugs.
- All staff and guests will be subject to a “No Tolerance” policy on use of illicit drugs.
- Illicit drug use will result in immediate removal and handing over to police.
- All event staff and security personnel will be familiar with this policy and will be responsible for monitoring patron behaviour throughout the event activity



Harm Minimisation

Strawberry Fields aims to promote a safe environment for staff, guests and the broader community.

To reduce the risk of patron harm caused by illicit substances, the event will implement measures to ensure that:

- Entry to the festival is restricted to ticketed patrons only
- Conditions of Entry to be enforced upon entry to the event – vehicle searches and inspections
- Water will be made available on a complimentary basis at several locations
- Several static and roving first aid post around the site
- Several static and roving “Dancewize” post around the event site
- Signage to be placed around the site advising any illicit substances found on patrons will be confiscated and will lead to ejection from event or reported to police

Search Policy & Procedures

NSA Security will employ their existing search procedures to ensure that illicit, dangerous and suspicious items are NOT brought into the event site. Guest search procedures will involve the following deployment and methods:

- Security staff will be positioned at the guest entry gate
- Security staff will inform targeted guests that a vehicle and contents search is required prior to entry.
- If the guest refuses to comply with request for search, security staff will inform the guest that they are not permitted to enter the event site.
- The Security Supervisor will be notified of guests that refuse to comply with search procedures, and suspicious persons will be asked to leave
- Guests will not be permitted to move from the Entry Point at any time, and should not be detained by security staff unless prohibited or dangerous item has been sighted.
- Security staff must do everything reasonably practicable to ensure that no prohibited items enter the event site
- When searching bags, Security will request guests to open bag so contents are visible. Hands will not be put inside compartments of a guest’s bag.



Strawberry Fields - Security Management Plan 2015

Where there is reasonable ground or suspicion security staff will conduct spot checks for illicit substances on site during the event – any illicit substances detected will be immediately reported and handed to security management and then handed to Police or EOC (if police are not available).

A list of prohibited items include:

- Glass
- Alcohol
- Weapons or any other item deemed dangerous by security
- Commercial video cameras
- Gas Bottles & BBQ's
- Illicit substances
- Full list provided on event web site under terms and conditions

Removal Policy

Strawberry Fields removal policy has been designed to provide effective response and processing procedures to all offences committed within the event site. The removal policy includes all offences that require the removal of a person from the event site.

Incidents which may require removal from the site include:

- Breach of perimeter fence
- Assault
- Procession of weapons
- Vandalism of property / urinating
- Possession of illegal items
- Criminal Offence

Removal Procedure

1. Patron is identified as committing an offence
2. Patron is detained by security personnel
3. Radio Security Supervisor for Incident Response support
4. Report incident to EOC/ECC
5. Patron is transported to "Holding Area"
6. If the offence is minor security staff will provide the patron three options: 1. Patron to be escorted back to their camp site to clear their belongings and vacate the premises either by driving their vehicle or be dropped off by a friend. Only sober drivers will be permitted to drive off site. 2. Patron calls a friend or relative to get picked up from location. 3. With patron consent security will transport them to nearest town or to a public transport location.
7. If the offence is major security staff will detain the patron until police arrive to remove off site



Strawberry Fields - Security Management Plan 2015

12. RADIO COMMUNICATIONS

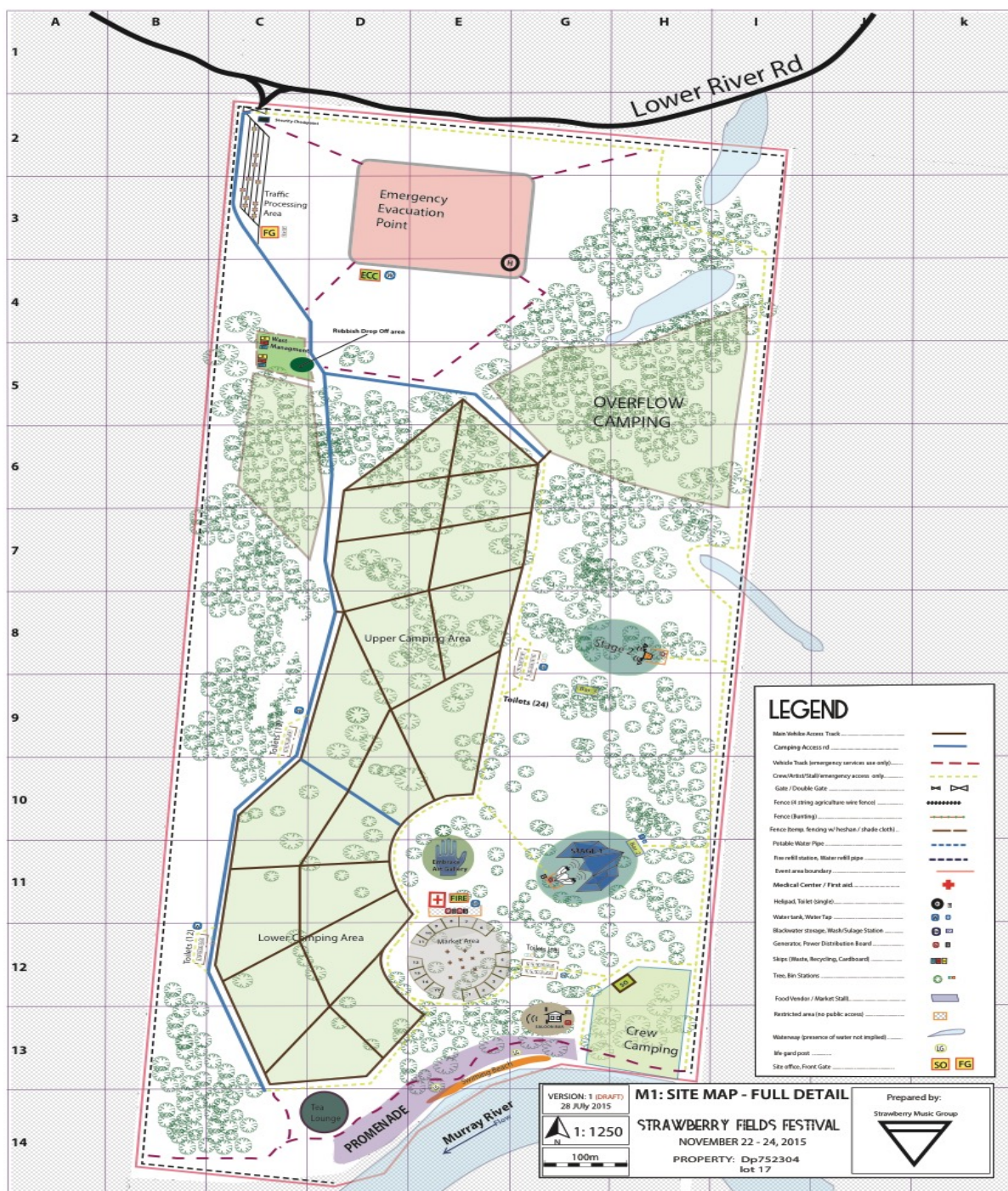
Current NSA Security Radio Communication procedures will be employed during the event activity. NSA Security will employ the use of NSA Security allocated call signs for each staff member in each location equipped with a radio.

13. NSA SECURITY CONTACT NUMBERS

Name	Title	STRAWBERRY FIELDS Status	Contact Details
George Parthy	NSA Security - Director	Security Manager	0419 392 445 george@nsasecurity.com.au



14. SITE MAP



Emergency Management Plan

Strawberry Fields Festival
Lower River Road,
TOCUMWAL. New South Wales
(20th – 22nd November 2015)



Prepared by FIRETAC (Australia) Pty Ltd.

Version 1.2 (Final)

28.08.15

© FIRETAC (Australia) Pty Ltd. 2015. Except as provided by the Copyright Act 1968, no part of this publication may be reproduced, stored in a retrieval system or transmitted in any form or by any means without the express prior written permission of the publisher.

Overview

This document has been developed for reference purposes and details the manner and processes to be used by Event Organizers (and others) to:

- (a) minimize the likelihood of an emergency incident occurring,*
- (b) reduce the impact of emergency incidents (both internal and external) on patrons, staff and other persons attending the festival event and*
- (c) initiate and manage any emergency response activities until such times as the emergency incident is brought to a conclusion or its management is transferred to the relevant statutory emergency service/authority being Police, Fire Brigade, NSW Ambulance, SES or other agency.*

The Emergency Management Plan (EMP) is intended to be used as a guide and includes a range of details provided by all relevant stakeholders with roles/responsibilities for event safety/emergency management/response (including external service providers both contracted and volunteer).

It is important that the EMP be read in conjunction with the following separate documents (where provided):

- ***Fire Management Plan***
- ***Medical Response Plan***
- ***Security/Public Safety/Order Plan***

The following documents have been referenced in the preparation of this document.

- **AS 3745-2010 – titled “Planning for emergencies in facilities”. (*Stds Aust*)**
- **Work, Health & Safety Act (2011) (*NSW Government*)**

Publication Record

It is important that all stakeholders are provided with the most up-to-date information in the development and application of this plan and other associated documents. In order to ensure that the most current version of the plan is being used a system of document control has been applied which includes recording of amendments and subsequent release of the plan.

Below is a record of the document development including release date, purpose and identity of person responsible.

Version Number	Date	Name	Description / Notes
1.0	28/08/15	B. Barks	Initial document development for use in planning and consultation.
1.1	03/09/15	Jeff Moss	Brief Contact detail changes and phone numbers
1.2	14/09/15	Jeff Moss	Draft to Final

1. Introduction	5
2. Event Overview	7
3. Location Map.....	8
4. Emergency Management Team	9
5. Roles and responsibilities	10
6. Emergency Co-ordination Centre	14
7. Emergency Response Providers.....	15
8. Preparedness/Risk minimization	16
8. Evacuation protocols/arrangements	17
9. Evacuation Assembly Areas	19
10. Emergency Helicopter Landing Zone	21
11. Emergency Vehicle Access	21
12. Communications	21
13. Emergency Reporting Mechanisms	23
14. Media	23
15. Emergency Plan Review	23
 Appendix I. Contact List.....	 25

INTRODUCTION

Aim

The aim of this document is to detail the agreed plans to be utilized in initiating and managing all responses to emergency incidents which might occur during the conduct of the Strawberry Fields Music, Arts and Lifestyle Festival to be held at Tocumwal, New South Wales, over 3 days from 20th November 2015 – 22nd November 2015 inclusive.

These plans have been developed and will be applied in the clear understanding that the “life safety” and welfare of **all** festival attendees is paramount and that the provision of effective, timely, management of/and response to emergency incidents is a cornerstone responsibility in the conduct of the Strawberry Fields event.

This document shall be used as a guide by emergency response practitioners (and others with similar roles/responsibilities), as an aide to the facilitation of a co-ordinated, co-operative delivery of emergency response services.

The plan acknowledges that flexibility is an essential tool in the management of emergency events and accordingly, users of the plan may (where necessary) adapt specific aspects of the plan to meet the operational requirements/objectives of any particular emergency related situation.

Objectives

The 4 main objectives of this plan are to:

- 1. *Develop and apply appropriate strategies/actions to reduce/prevent emergency incidents from occurring.***
- 2. *Apply appropriate measures to minimize the actual or potential impact/effects of an emergency incident (should one occur).***
- 3. *Effectively initiate and manage timely responses to an emergency incident including the provision of appropriate resources.***
- 4. *Provide appropriate support and assistance (as required) to the statutory emergency services (Police, Fire Brigade, Ambulance and SES) should they be required to respond to an emergency incident at the event.***

CONTROL STATEMENT.

In all cases of an emergency occurring, including those where the impact to festival participants is only threatened, the initial Control of the response to and management of, that incident will be with the appointed Event Emergency Co-ordinator (EEC) and will remain so until the incident is either concluded or responsibility for the ongoing management/response to the incident is transferred to the relevant statutory emergency service/authority being Police, Fire Brigade, NSW Ambulance, SES or other agency.

Nothing in this plan shall detract from the statutory responsibilities of the NSW Police, the statutory Fire Brigade (NSW Fire/Rescue or NSW RFS); the NSW Ambulance Service; NSW State Emergency Service or any other statutory body having jurisdiction, in executing their statutory roles under specific legislation.

These control mechanisms shall also be applied in cases where Evacuation of patrons and other attendees to the festival event (for whatever reason) is considered necessary in the interests of "life-safety".

In all situations consultation with the relevant statutory emergency service shall be undertaken where practicable.

EVENT OVERVIEW

To be conducted over a “long weekend” (20th – 22nd November 2015 inclusive) this 3 day arts, music and lifestyle festival is scheduled to be held on private (rural) land situated in Lower River Road, Tocumwal, New South Wales, approximately 225 kilometres north of Melbourne.

This will be the first time this event has been conducted on this particular site which is adjacent to the festival’s previous location (2014) which is situated approximately 11 kilometres west of the township of Tocumwal.

It is anticipated that the event will attract approximately 5000 people (excluding artists, performers, crew and service providers – approximately 500 persons)) who will travel from all over Australia to participate in this event.

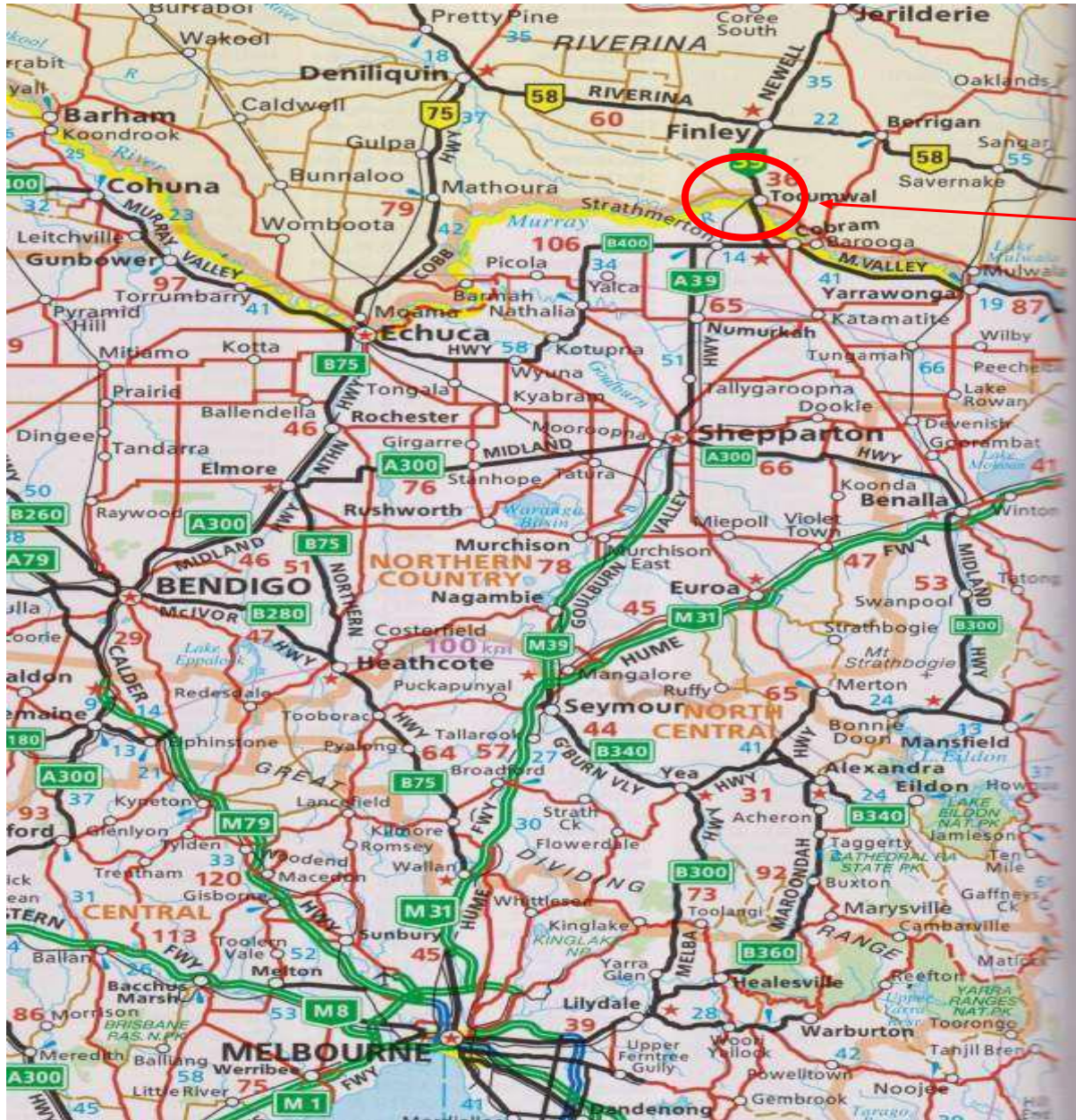
Accommodation for all participants, including patrons, artists, crew etc. will be predominantly “onsite” camping (tents, campers, caravans and mobile homes etc.) with dedicated areas set aside for establishment of camping areas and camp sites.

Appropriate facilities will be provided to service each of these camp-site areas and shall include toilets, drinking water points etc.

Event Information

Venue Type	Private bushland
Property Address	Lower River Road, TOCUMWAL. NSW.
GPS Navigational Co-ordinates	(Event Operations Centre) – Co-ordinates TBA. (Emergency Helipad) 35° 48'35.88"S, 145°27'12.62"E
NSW RFS District FDR/TFB	Southern Riverina
Local Government Area	Shire of Berrigan
Venue size	96 hectares (approx.)
Event Dates	Friday 20 th – Sunday 22 nd November 2015
Event Manager:	Jeff MOSS (Operations Manager) Mobile +61 413 030 007 Email: jeff@soundeventgroup.com.au

Location information.



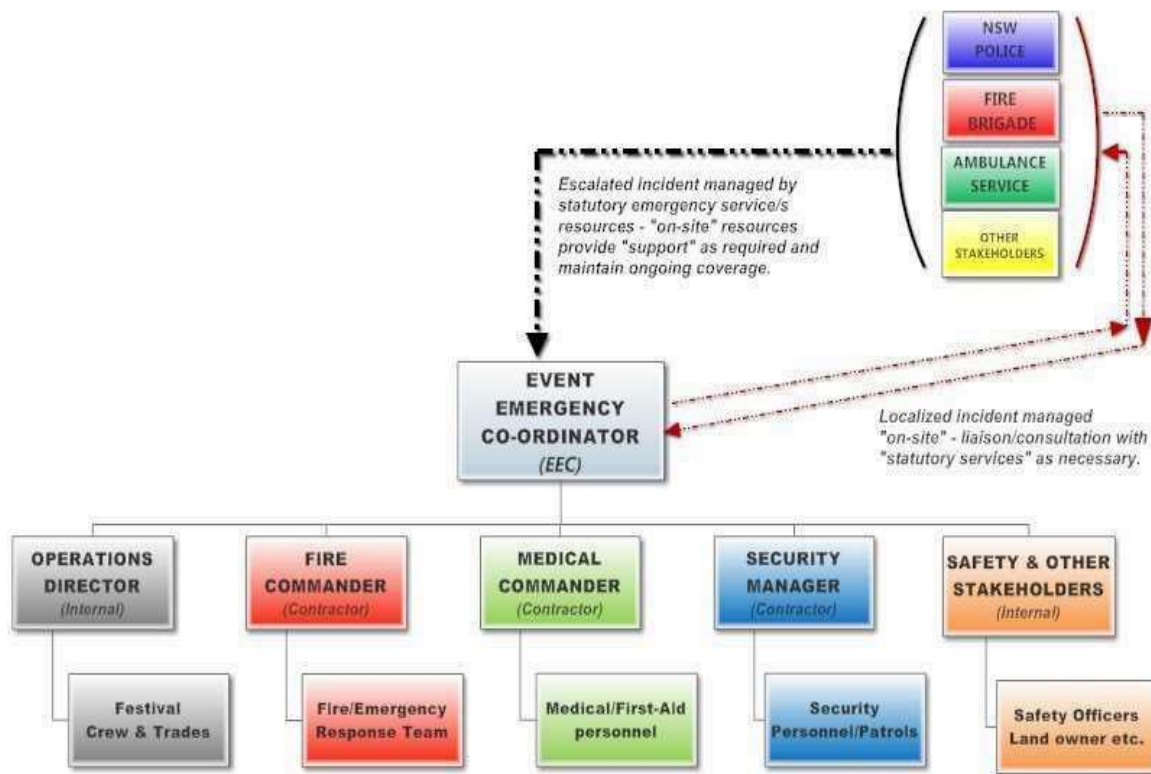
Map showing Tocumwal location (circled).

EMERGENCY MANAGEMENT TEAM (EMT)

Management of the Strawberry Fields Festival will include the establishment of an *Emergency Management Team* (EMT) which will be made up of the “onsite” senior managers (Operations, Fire, Medical, Security and Safety) and may include representatives of the relevant statutory authorities or emergency services (Council, Police, Fire Brigade, Ambulance, SES etc.).

The Event Emergency Co-ordinator shall convene regular meetings of the EMT as deemed appropriate the purpose of which shall be to discuss/evaluate/plan “operational” matters pertaining to the event.

Emergency Management Team Structure.



Emergency Management Team Structure – Strawberry Fields 2015

NOTE: *Liaison with the various statutory emergency services shall be the responsibility of the nominated EEC unless otherwise stated.*

The team which will be led by the appointed Event Emergency Co-ordinator (EEC), shall be responsible for actively directing/controlling response to all fire, medical, security and safety related incidents which might occur and will utilize the “on-site” services provided for the event.

Should the “on-site” Response Teams determine that an incident is beyond their immediate control capability, the Event Emergency Co-ordinator (EEC) shall be informed without delay and, in consultation with others, determine what further assistance is required to manage the incident.

It is the responsibility of each of the Emergency Managers (Fire, Medical, Security etc.) to ensure that the Emergency Co-ordinator is constantly informed/updated as to the status and potential of an emergency incident so as to ensure that delays in obtaining assistance from external agencies (should this be required) do not occur.

The EEC will (without delay) take those actions necessary to request the attendance of the relevant emergency service.

Unless otherwise directed, once the appropriate statutory emergency service (Police, Fire, NSW Ambulance etc.) arrives "on-site" at an incident, the festival's internal emergency resources shall assume a "support" role.

ROLES and RESPONSIBILITIES

<u>Title/Role</u>	<u>Responsibilities</u>	<u>Reports to -</u>
<u>Event Emergency Co-ordinator (EEC)</u>	<ul style="list-style-type: none"> • <i>Command, control, co-ordinate and manage all emergency response</i> • <i>Obtain accurate information regarding emergency incidents and initiate appropriate action</i> • <i>Initiate external emergency service involvement as appropriate.</i> • <i>In the absence of a NSW Police Incident Controller (or representative), initiate evacuation of the site if necessary</i> • <i>Monitor all emergency response activities and ensure that full details of incidents is recorded in the Incident Log.</i> • <i>Establish and convene an Incident Management Team as required.</i> 	<u>Festival Management</u>
<u>Safety Officer (PSO)</u>	<ul style="list-style-type: none"> • <i>Ensures Exits, emergency access routes (pedestrian and vehicular) and other critical "life safety" elements including emergency equipment (fire extinguishers, blankets etc.) are unobstructed and "fit for purpose".</i> • <i>Provides ongoing monitoring of all areas of event to ensure compliance with special features/conditions of Development Approval/Permits (as applicable) and to identify potentially unsafe scenarios and provide assistance with compliance measures.</i> <p><u>NOTE:</u> This is a mandated "stand-alone" role. Sufficient qualified/trained personnel to be made available to ensure coverage of the role for the duration of the event.</p>	<u>EEC</u>

<p><u>Chief Warden</u></p>	<ul style="list-style-type: none"> • <i>Manage the administration of the appointed Emergency Control Organization (ECO) including the provision of Warden's and any systems associated with their duties.</i> • <i>In consultation with the EEC, initiate and control any required evacuation activities.</i> • <i>Ensure that a replacement (Deputy Chief Warden) is installed during any periods of anticipated Chief Warden absence.</i> • <i>Perform activities and provide assistance as directed by any statutory emergency service (having jurisdiction) or the EEC as required.</i> 	<p><u>EEC</u></p>
<p><u>Deputy Chief Warden</u></p>	<ul style="list-style-type: none"> • <i>In the absence of the Chief Warden – assume the role and perform all duties of the Chief Warden.</i> • <i>Assist the Chief Warden in the execution of his duties as required/directed.</i> <p><u>NOTE:</u> In circumstances where both the Chief Warden AND the Deputy Chief Warden are absent – the role will be undertaken by the EEC or his nominated delegate.</p>	<p>C/ Warden & EEC</p>
<p><u>Area Wardens</u></p>	<ul style="list-style-type: none"> • <i>Familiarize themselves with their allotted area and the general layout of the festival site including all Exits, Assembly Areas and First Aid/Medical assistance locations.</i> • <i>Know the location and monitor conditions surrounding emergency equipment i.e. fire extinguishers etc.</i> • <i>Ensure safety of patrons, employees, contractors and other persons (as far as is practicable)</i> • <i>Assist (as directed) with the orderly evacuation of persons.</i> • <i>During an evacuation, perform physical checks of their allocated area to ensure all persons have been evacuated.</i> • <i>Attend briefings as required.</i> • <i>Maintain an awareness of their area of responsibility and report non-compliant matters.</i> • <i>Establish/maintain sound communications with Emergency Control Centre (Radio, Mobile Phone etc.) Incidents are accurately reported and Incident Reports are handed to the Chief or Deputy Chief Warden promptly.</i> • <i>Participate in inspections and checklists where necessary.</i> 	<p>C/Warden & EEC</p>

<p><u>Area Wardens</u></p>	<ul style="list-style-type: none"> • <i>Familiarize themselves with their allotted area and the general layout of the festival site including all Exits, Assembly Areas and First Aid/Medical assistance locations.</i> • <i>Know the location and monitor conditions surrounding emergency equipment i.e. fire extinguishers etc.</i> • <i>Ensure safety of patrons, employees, contractors and other persons (as far as is practicable)</i> • <i>Assist (as directed) with the orderly evacuation of persons.</i> • <i>During an evacuation, perform physical checks of their allocated area to ensure all persons have been evacuated.</i> • <i>Attend briefings as required.</i> • <i>Maintain an awareness of their area of responsibility and report non-compliant matters.</i> • <i>Establish/maintain sound communications with Emergency Control Centre (Radio, Mobile Phone etc.) Incidents are accurately reported and Incident Reports are handed to the Chief or Deputy Chief Warden promptly.</i> • <i>Participate in inspections and checklists where necessary.</i> 	<p><u>C/Warden or Deputy</u></p>
<p><u>Wardens</u></p>	<ul style="list-style-type: none"> <input type="checkbox"/> <i>In the absence of the Area Warden – assume role and perform all Area Warden duties.</i> <input type="checkbox"/> <i>Assist the Area Warden in the execution of their duties as required/directed.</i> 	<p><u>Area Warden</u></p>
<p><u>Communications Officer</u></p>	<ul style="list-style-type: none"> <input type="checkbox"/> <i>Attending to emergency calls including the notification of appropriate emergency services</i> <input type="checkbox"/> <i>Notifying the Chief Warden of emergencies and maintain communications between the Chief Warden and the Area Wardens.</i> <input type="checkbox"/> <i>Maintain a detailed Event/Incident Log.</i> 	<p><u>Chief Warden</u></p>

<p><u>Fire Commander</u></p>	<ul style="list-style-type: none"> <input type="checkbox"/> <i>Manage the Fire/First Response resource.</i> <input type="checkbox"/> <i>Attend to all fire related emergency calls</i> <input type="checkbox"/> <i>Direct Fire Response Personnel on the "fire ground".</i> <input type="checkbox"/> <i>Initiate the notification of appropriate statutory emergency services as required.</i> <input type="checkbox"/> <i>Establish/maintain communications with the Emergency Co-ordinator and provide details/regular updates on incident status</i> <input type="checkbox"/> <i>Participate as part of any convened "Incident Management Team" as required.</i> 	<p><u>EEC</u></p>
<p><u>Event Medical Commander</u></p>	<ul style="list-style-type: none"> <input type="checkbox"/> <i>Manage the Medical resource.</i> <input type="checkbox"/> <i>Respond to all requests for Medical assistance.</i> <input type="checkbox"/> <i>Oversee the activities of the Event Medical Team.</i> <input type="checkbox"/> <i>Ensure adequate equipment/supplies are on hand to meet the demand for medical services.</i> <input type="checkbox"/> <i>Participate as part of any convened "Incident Management Team" as required.</i> 	<p><u>EEC</u></p>
<p><u>Security Manager</u></p>	<ul style="list-style-type: none"> <input type="checkbox"/> <i>Manage the Security/Public Order resource.</i> <input type="checkbox"/> <i>As required, assist with the evacuation and crowd control.</i> <input type="checkbox"/> <i>Ensure streamlined integration of security wardens with the evacuation and crowd flow process</i> <input type="checkbox"/> <i>Participate as part of any convened "Incident Management Team" as required.</i> 	<p><u>EEC</u></p>

IDENTIFICATION OF EMERGENCY MANAGEMENT PERSONNEL

In the event of an emergency situation, members of the Emergency Management Team and Evacuation Control Organization (where provided) shall be identifiable in accordance with the following:

<i>POSITION</i>	<i>TABARD/VEST TEXT</i>	<i>TABARD/VEST COLOUR</i>
Event Emergency Commander	EMERGENCY COMMANDER	White
Chief Warden	TBC	White
Deputy Chief Warden	TBC	White
Communications Officer	TBC	White
Area Warden	TBC	Yellow
Safety Officer	SAFETY OFFICER	Blue
Event Medical Team - Commander	MEDICAL COMMANDER	TBC
Event Medical Team - Doctor	EVENT DOCTOR	TBC
Event Medical Team - Paramedic	EVENT PARAMEDIC	TBC
Event Medical Team – Advanced First Responder	EVENT MEDIC	TBC
Event Fire Crew - Commander	FIRE COMMANDER	High Viz Red/Yellow
Event Fire Crew – Fire Response Officer	FIRE CREW	High Viz – Red/Yellow
Event Security Team - Commander	TBC	TBC
Event Security Team – Crowd Controller	TBC	TBC

EMERGENCY CO-ORDINATION CENTRE (ECC)

An “Emergency Control Centre” shall be established and will incorporate a “Fire Control Centre” both of which will operate for the entire duration of the event commencing 0800 hrs, Friday 20th November 2015 (tentatively).

This combined facility which will be physically located nearby the Festival “Operations” Centre will be “staffed” (24/7) for the duration of the festival event and shall be used for the co-ordination and control of emergency responses.

A range of communications resources including two way radio, satellite phone and internet access will be provided at this location.

EMERGENCY RESPONSE PROVIDERS

A number of specialist service providers have been engaged to provide onsite "emergency response" services across the festival site for the duration of the event.

These include:

- ***Event Medical Team (St. Johns Ambulance), under the control of the Event Medical Commander.***
- ***Event Fire Services, (FIRETAC Australia Pty Ltd.) under the control of the Event Fire Commander.***
- ***Event Security, (NSA Security) under the control of the Event Security Manager.***
- ***Miscellaneous specialized resources i.e.: electricians, tradesmen etc. which can be accessed and provide specialist assistance if required during an emergency.***

Training of Personnel.

In order to ensure that the Emergency Plan can be effectively executed, those persons with roles and responsibilities under the plan will be required to possess the requisite qualifications, training and experience to fulfil their allotted roles and responsibilities.

It shall be a condition of engagement that all personnel providing professional emergency management/response services (including contractors) shall be appropriately trained and experienced to perform their allotted tasks.

All personnel employed "on-site" at the festival will be provided with opportunities to access information and advice regarding the festival Emergency Plan and Procedures, through the provision of formal training activities, informal "tool box" type meetings and the distribution of printed instructions and relevant "aide-memoirs" and handouts.

A range of topics will be covered in these short information type sessions including:

- ***Key "Emergency Management Personnel" their roles and responsibilities □ Location of Emergency Exits and Assembly Areas.***
- ***Evacuation procedures and role of Wardens***
- ***Location and safe operation of Fire Fighting equipment.***
- ***Overview of the Festival Emergency Plan (including the Evacuation Plan/Procedure).***

PREPAREDNESS

Risk Minimization:

It is generally agreed by all stakeholders that activities designed to identify, prevent and/or minimize risk of emergencies and/or the potential impact an emergency incident may cause, are shared/common responsibilities and not solely that of event management.

As a consequence it is also agreed that by working in partnership, the promotion and adoption of appropriate efforts including the performance of safe work practices particularly during the setup/preparation stages, is in itself a significant contribution to the delivery of an event which is (*as far as is practicable*) safe and without risk for patrons, staff and other participants.

It is also agreed that the process of risk minimization is ongoing and shall be practiced throughout the festival event period.

Site Preparation/Infrastructure

Where required site preparation works shall be undertaken in consultation with all stakeholders including land holders/managers and statutory authorities and shall address a range of matters including, fire safety, environmental issues and site management.

Fire.

Works will include activities designed to reduce the quantity and proximity of accumulated ground fuels including (but not limited to) fallen timber; leaf litter, long grass/vegetation with an extended height of greater than 100mm.

Where appropriate, the creation of fire breaks (particularly along boundary/perimeter fence lines) will be considered.

Evacuation.

Identification and preparation of designated "Evacuation Assembly Areas" and "emergency access routes" is considered "high priority" and as such is subject to ongoing monitoring (and in the case of obstructed access routes) active enforcement prior to and during the festival event.

Evacuation Assembly Areas will be clearly signed and clear paths of access/egress maintained.

Medical.

A dedicated "task specific" Medical Centre will be provided on the festival site and will house a "Reception/Triage" area, acute "treatment" area and some other activities.

Hazard Review

As a component of the preparation works, ongoing risk assessments are performed and will continue to be done until the festival event ceases – information gathered includes:

- (a) identify/document potential hazards,**
- (b) determine appropriate remedial actions (where applicable) and**
- (c) provide a record for ongoing “follow-up” inspections to be carried out.**

This risk assessment tool shall also be reviewed regularly as the festival date draws near, to ensure that appropriate progress is being maintained in the mitigation of identified risks.

EVACUATION PROTOCOL.

Evacuation is the movement of people from a place of danger to a place of relative safety (AS 3745 definition).

In many cases this can be achieved with relative simplicity/ease, often it is achieved by the people themselves who, sensing danger simply move away however, in some more complex situations, evacuation, unless properly co-ordinated and managed can place persons at extreme risk.

Evacuation activities are generally categorized and include the following three options:

- **PARTIAL – is the movement of people from a geographically defined area within the festival (event) site: (i.e.: moving people out of a market area)**
- **TOTAL - the movement of people off the festival/event site to an external location (total vacating of the site)**
- **SHELTER IN PLACE – the movement of people to a pre-determined location within the festival/event site where they may seek shelter and be protected from the threat by available “on-site” resources.**

Generally, evacuations in the **PARTIAL** category can be achieved easily with minimal resources and are often initiated by the local Warden/staff member with subsequent support from other personnel including ECO members.

A **TOTAL** evacuation (*whilst not common*) is a complex activity which generally will only be undertaken in extreme circumstances and must be carefully co-ordinated and managed utilizing **all** the resources of the ECO.

In most cases the decision to evacuate (**TOTALLY**) will be the result of consultation with statutory emergency services (Police, Fire, NSW Ambulance) based on a range of information each agency possesses regarding the incident (threat); its potential impact on the festival site/occupants, event timing and an objective plan.

This may not always be the case and in some (isolated) circumstances, the Chief Warden, Event Emergency Co-ordinator or individual member of the Police, Fire Brigade or NSW Ambulance Service may initiate an order to **TOTALLY** evacuate in the interests of "life safety" without that desired consultation.

In all TOTAL Evacuations, it is important to remember that assistance from statutory emergency services is an essential consideration.

Similarly, the "*shelter in place*" protocol requires co-operation at all levels (especially the patrons) who may not fully understand the threat or the need to "shelter" in a particular location (perhaps for an extended period of time).

Note:

The use of carefully worded public address announcements/broadcasts is an important resource to be used in these scenarios and must be delivered by calm, competent personnel who have been adequately briefed beforehand. Announcements must be scripted and not include "ad-lib" commentary.

Personnel (including those with ECO roles) must ensure that they work with patrons to allay fears and ensure that their directives are followed. A calm confident approach under these circumstances is both re-assuring and effective.

EVACUATION CONTROL.

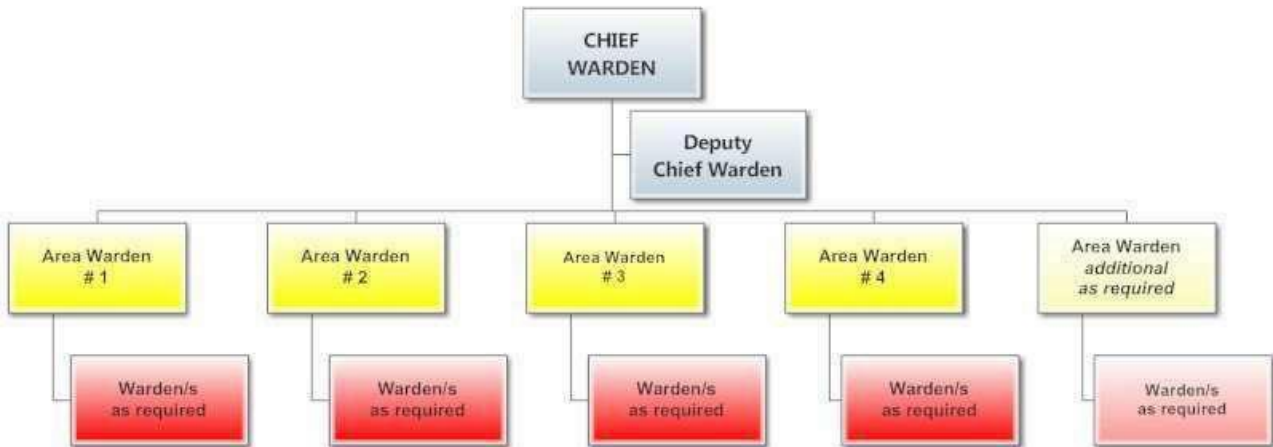
Utilizing the principles contained in AS 3745-2010 "*Planning for emergencies in facilities*" a team will be established from within the Security and Management groups, their role in an emergency being to initiate and manage any evacuation activities.

This group will work within the recommended structure of an Emergency Control Organization (ECO) as per the standard and will be supported by resources from within the festival emergency response and management group.

The ECO will under the direction of the Event Emergency Co-ordinator, facilitate the orderly evacuation (re-location) of site occupants to a designated location in the event of a significant emergency event which poses a threat to occupants safety.

ECO Structure.

STRAWBERRY FIELDS FESTIVAL 2014
Emergency Control Organization (ECO) - AS 3745 (2010)

**Notes:**

1. Appointments to the positions of Area Wardens and Wardens will generally be made from within the Festival Staff and/or Security resource group.
2. Details of specific incumbents will be provided once the details are confirmed.
3. Appointees will be required to attend a "toolbox" meeting prior to taking up their assigned role.

EVACUATION ASSEMBLY AREA/S.

An Emergency Assembly Area has been identified and prepared for use within the festival event site and is the primary location should a "shelter in place" evacuation/relocation be necessary.

This area is situated at the northern end of the property (adjacent the main entry gate) and is readily accessible to pedestrians and emergency vehicles. **(See location map next page)**

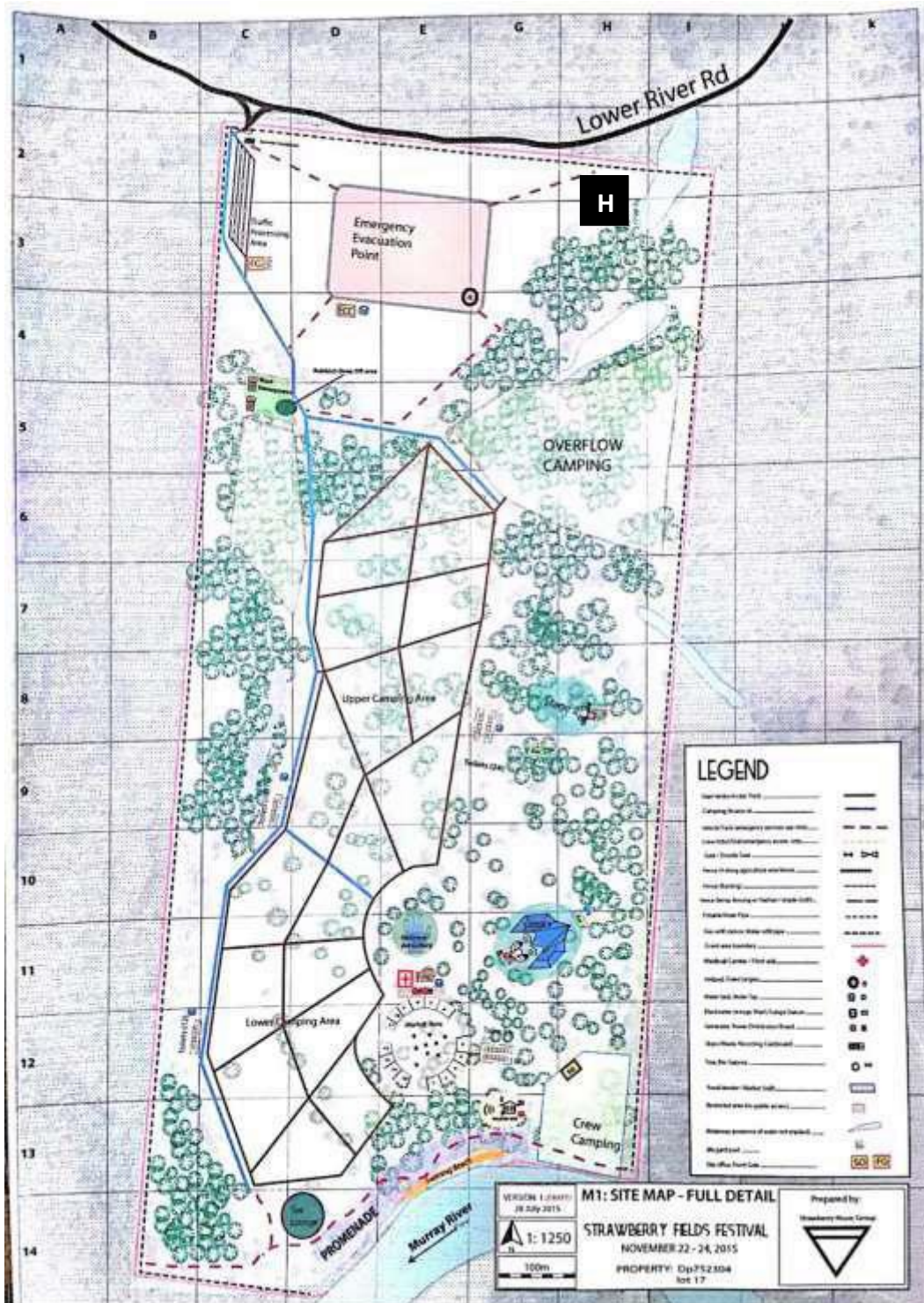
There are no other uses planned for this area.

The area is considered large enough to accommodate all festival patrons and staff (90,000 m²) and has been "fuel reduced" to afford "defend in place" strategies (if necessary).

Ground fuels have been reduced to <100 mm (where practicable) and the area is in close proximity to services and water resources.

Should an evacuation to the Evacuation Assembly Area become necessary, Fire Safety personnel/resources together with Medical personnel/resources will be dispatched to the area to provide protection and support to evacuated persons.

Protection of patrons (in a wildfire situation) would consist of activities to protect against radiant heat, ember attack and patrolling of assembly area to locate/extinguish any small spot fires (if any).



Site map showing Evacuation Assembly Areas & Emergency Helipad

EMERGENCY HELICOPTER LANDING ZONE.

A temporary helicopter landing zone (for use in emergencies only) will be established on the property – the preferred location being the north east corner of the property (Site Plan Ref: H 2) however final determination for use shall rest with the Pilot/Aircrew at the time.

For the purposes of reporting GPS Co-ordinates of the “helipad” shall be as follows:

GPS Co-ordinates: 35° 48'35.88"S, 145° 27'12.71"E (Emergency Helipad)

If use of the helipad is required, Security shall be advised by the Emergency Co-ordinator and will respond a minimum of 2 security personnel to the location to ensure no unauthorized persons or vehicles enter the landing zone area.

In addition, if the requirement to use the landing zone (helipad) occurs after “last light” and before “first light” then the area will be identified and illuminated by the placement of “emergency vehicles” in accordance with current service protocols, with assistance provided by the “on-site” fire response resource or the “on-site” fire response team as necessary.

EMERGENCY SERVICE VEHICLE ACCESS.

Access to the festival site for emergency services vehicles is predominantly via the main access roadway – whilst an alternative access route is being considered, an “emergency vehicle escort” plan will be incorporated into the traffic management plan with the objective being to ensure unobstructed and timely access onto the site by emergency services (if required).

This component of the plan will ensure that all traffic on the access/entry road will be cleared in advance of the arrival of an emergency vehicle (Police, NSW Ambulance or Fire) and that in all cases where emergency vehicles are dispatched to the festival site, an “on-site” escort shall be dispatched to the entry point and guide the emergency vehicle/s onto to the site and to the incident location.

COMMUNICATIONS.**Radios.**

Principal communications for the festival shall be by the establishment of a dedicated “festival” 2 way radio network.

Radios shall be issued to personnel on the basis of the role which they fulfil, with all key personnel being issued with a personal radio.

Dedicated channels shall be set for use by the "on-site" Emergency Response group (Fire, Medical and Security) these being separate to other channels which will be used for Operations and other designated activities / groups.

All radio traffic will be monitored on a 24/7 basis.

"Emergency" Channel Radios will be monitored 24/7 for the duration of the event with a detailed written "log" being maintained.

In order to fulfill operational/tactical requirements whilst not "clogging" radio channels, a separate "fire ground" (UHF Radio) network will be established for "on-ground" fire operations – this network to also be monitored on a 24/7 basis.

In the event that an emergency occurs requiring ongoing involvement by the statutory emergency services, provision shall be made to enable monitoring of the "festival" radio network by the relevant "statutory emergency service" in control.

Mobile Phones.

Mobile phone coverage using the GSM digital network whilst available is not reliable at all times across the festival site, with frequent "drop-outs" and failures in "logging-in" to the network occurring.

Accordingly, Satellite phones will be provided for use by "Operations", "Fire Safety" and "Medical Response" groups.

Satellite phone coverage is good across all networks from the festival site.

A detailed Communications plan will be prepared closer to the event once accurate details of frequency/channel allocations/contact numbers has been finalized.

REPORTING EMERGENCIES.

It is anticipated that the primary means of “on-site” reporting of emergencies will be via “passer-by” notification to a festival staff member.

Festival on receipt of a report will then notify the “Operations Centre” via the festival two way radio network on the allocated channel – reporting of emergencies should NOT be made direct to the Emergency Services Channel (except by the “Operations Centre”.)

Details to be provided shall include:

- Location – including nearest landmark.
- Type of incident – including assessment of status.
- Details of services required ie: Fire/Medical/Security etc.
- Name of person reporting incident.

External Agency Reporting.

In circumstances where assistance is required from statutory emergency services, these reports shall be made via the national “000” emergency telephone reporting system as per normal (or agreed) protocols.

MEDIA

Unless expressly authorized by the festival director, no person is to speak with or offer comment, photograph or imagery regarding any emergency preparations, activities or incident response matters in respect to the Strawberry Fields festival to the media.

Requests for comment etc. shall be directed in the first instance to “Festival Operations Centre” as soon as possible – no further comment is to be made.

DE-BRIEFS and EMERGENCY PLAN REVIEW

“Incident de-briefs” shall be conducted as soon as possible following an “incident” as determined by the Event Emergency Co-ordinator in consultation with festival management.

A formal de-brief will be convened “post” festival at a time, date and location to be determined.

Key stakeholders will be invited to attend and participate and will be required to provide (to festival management) a detailed written report covering their activities for the duration of the festival event.

The Event Emergency Management Plan (including all “sub-plans”) shall be subject to review following the conduct of the festival.

The review will not be limited to any particular part of the plan but shall include an examination of all parts as to their suitability, performance, relevance, effectiveness and sustainability.

NOTE:

This Emergency Management Plan shall be read in conjunction with the other Management Plans which have been prepared by others and which collectively form the Strawberry Fields Management Plan.

These shall include (but not be limited to) the following sub-plans:

- FIRE MANAGEMENT PLAN (Strawberry Fields Festival 2015)
- FIRST AID and MEDICAL SERVICES PLAN (Strawberry Fields 2015)
- SECURITY and PUBLIC SAFETY PLAN (Strawberry Fields 2015)

Total reliance on the information contained in this plan (in isolation) is not recommended or supported.

Signed:



Bob Barks.

Director (Operations)

FIRETAC (Australia) Pty Ltd.

Date: 30/ 08 / 2015

DISTRIBUTION

- Bill Staughton/Tara Benney (Festival Directors)
- Jeff Moss (Event Manager) – Strawberry Fields 2015.
- Insp. Marg Wehner (Operation Services Co-ordinator) – NSW RFS (Southern Border)
- Insp. Steve Worthington/Paul Jones - NSW Police.
- Insp. Bruce Purves - NSW Ambulance.
- Laurie Stevens. (Planner) - Berrigan Shire
- R. TOWLER – **FIRETAC** – Event FMT Supervisor
- Team Leaders – **FIRETAC** – Festival Emergency Management Group (FEMG)

Appendix I: Contact list.**TELEPHONE CONTACT LIST.** (as advised)

Name	Position	Representing	Telephone	Mobile
Billy Staughton	Director- Strawberry Fields Festival (2015)	Strawberry Fields Festival (2015)		0431 469 971
Tara Benney	Event Director	Strawberry Fields Festival (2015)		0400 913 956
Jeff Moss	Event Manager	Strawberry Fields 2015	(03) 9318 5160	0413 030 007
Matthew Wood	Event Emergency Services Commander	Strawberry Fields 2015		0408 534 647
Bob Barks	Director (Operations) Fire, Safety Management	FIRETAC (Australia) P/L.	1300 65 3473	0419352307
Matt Boyle	Duty Officer	St. JOHNS AMBULANCE		0403 927 889
Marg Wehner	Inspector	NSW RFS	(02) 60 511 511	0427 608 172
Ian Desailly		NSW Fire/ Rescue	TBA	0409 742 360
Steve Worthington	Inspector	NSW Police	(03) 5881 9418	N/A
Bruce Purves	Inspector	NSW Ambulance	(03) 5881 6906	0417 412 746
Laurie Stevens	Development Manager	Berrigan Shire	(03) 5888 5100	
George Parthy	Director	NSA Security	1300 135 950	0419 392 445

RISK ASSESSMENT FRAMEWORK

- Controls have been applied to all identified potential environmental impacts associated with the event, using the following risk assessment framework:
- Any risk with a score of Medium (M) or above requires controls to be implemented.
- Proposed controls are identified in the risk register and a residual risk assessment undertaken to verify that following implementation of the controls, the level of risk will be to an acceptable level.
- An acceptable level is defined as Low (L).

Risk Analysis Matrix: Level of risk

Likelihood	Consequence				
	Insignificant (5)	Minor (4)	Moderate (3)	Major (2)	Catastrophic (1)
Rare (E)	L	L	M	M	H
Unlikely (D)	L	L	M	H	E
Possible (C)	L	M	M	H	E
Likely (B)	M	M	H	E	E
Almost Certain (A)	M	H	E	E	E

E = Extreme risk; immediate action required.

H = High risk; senior management attention needed.

M = Moderate risk; management responsibility must be specified.

L = Low risk; manage by routine procedure.

LIKELIHOOD DEFINITIONS		
Almost certain	A	Is expected to occur in most circumstances
Likely	B	Will probably occur in most circumstances
Possible	C	Could occur
Unlikely	D	Could occur but not expected
Rare	E	Occurs only in exceptional circumstances

CONSEQUENCE DEFINITIONS		
Catastrophic	1	<ul style="list-style-type: none"> • Multiple or single deaths • International and National Media outrage • Significant detrimental long term impacts on the environment
Major	2	<ul style="list-style-type: none"> • Serious health impacts on multiple or single persons or permanent disability. • National media outrage • Long term detrimental impact on the environment
Moderate	3	<ul style="list-style-type: none"> • More than 10 days rehabilitation required for injured persons • Local media and community concern • Medium term social or environmental impact
Low	4	<ul style="list-style-type: none"> • Injury to person resulting in lost time and claims • Minor isolated concerns raised by stakeholders, customers • Minor social or environmental impact, not persistent.
Negligible	5	<ul style="list-style-type: none"> • Patrons requiring first aid treatment • Minimum impact to reputation • No lasting detrimental effect on the environment.

INITIAL AND RESIDUAL RISK ASSESSMENT (ENVIRONMENT)

Aspect/Potential Environmental Impact	Initial Risk			Proposed controls	Residual Risk		
	Likelihood	Consequence	Risk Level		Likelihood	Consequence	Risk Level
Site preparation							
Erosion of exposed surfaces leading to loss of soil	C	4	M	Installation of temporary construction exits	D	4	L
Nuisance noise to nearby residents and businesses	C	4	M	Limit works to 7.00 am - 7.00 pm Mon to Sat	D	4	L
Generation of waste going to landfill	C	4	M	Provide salvage / recycling bins during construction	C	5	L
Establishment of event facilities, temporary structures, and infrastructure							
Contamination of soil / water due to leaks / spills	C	3	M	All generators to include suitable containment.	D	4	L
Generation of smoke, odour, or fumes	C	4	M	Maintain equipment within operating parameters	D	4	L
Generation of greenhouse gasses from energy use	B	5	M	Maximise LED lighting & solar lighting options	C	5	L
Loss of amenity from music noise (24hrs)	B	5	M	Sufficient land separation & noise control techniques	D	5	L
Traffic & transport							
Reduction in air quality through dust generation.	C	4	M	Water available from tanker for use if required	D	4	L
Reduction in air quality through exhaust emissions	C	4	M	Servicing of plant and equipment.	D	4	L
Greenhouse gas generation from fuel emissions	B	5	M	Promote car-pooling and high occupancy rates	C	5	L
Accessibility/social exclusion	C	4	M	Provide disabled access to the site and amenities	D	5	L
Erosion of exposed surfaces leading to loss of soil	C	4	M	Avoid erosive soils and erosion prone areas	D	4	L
Deterioration of local/access road surface	C	4	M	Undertake baseline survey and remediate if required	D	4	L
Mud on public roads	C	4	M	Maintain gravelled access/egress points	D	4	L
Use of site for place of assembly (festival) purposes/patron attendance							
Excessive generation of litter	C	4	M	Enforce site rules and undertake daily litter patrols	C	5	L
Loss of amenity /site contamination from waste	C	4	M	Apply and enforce leave no trace policy	C	5	L
Damage to riparian margins	C	4	M	Apply 200 metre exclusion zone to all waterways	C	5	L
Contamination of waterways	C	4	M	Prevent access to all waterways	D	4	L
Contamination of stormwater / drainage	C	4	M	Control small waste streams and drainage points	E	5	L
Loss of habitat	C	4	M	Retain and protect habitat on site & educate patrons	D	4	L
Loss of critically endangered species	C	4	M	Select site with no critically endangered species	E	4	L
Damage or destruction to species or habitat	C	4	M	Promote local biodiversity in event communications	D	4	L
Damage to cultural heritage sites or artefacts	C	4	M	Exclude zones of cultural heritage sensitivity	E	4	L
Stallholders							
Excessive generation of waste	C	4	M	Design out wastes that cannot be recycled in planning	C	5	L
Excessive use of plastic / packaging	B	4	M	Ban use of plastic in stallholder activities	C	5	L
Contamination from spills of dangerous goods	B	4	M	Require stallholders to remove & recycle used oil	D	5	L

INITIAL AND RESIDUAL RISK ASSESSMENT (SAFETY)

Aspect/Potential Safety Hazard	Initial Risk			Proposed Controls	Residual Risk		
	Likelihood	Consequence	Risk Level		Likelihood	Consequence	Risk Level
Patron attendance related safety hazards							
Suicide	E	2	M	Maintain physical police / security presence Provide secure and safe environment / entertainment	D	4	L
Crowd Crush	C	4	M	Design event with easy access & clear pathways Crowd barrier with trained security at stage	D	4	L
Weapons	D	4	H	Search vehicles on entry / maintain security presence	E	4	L
Theft	C	4	M	Maintain physical police / security presence	D	4	L
Dehydration	C	3	H	Provide trained dedicated first aid staff on site Provide free drinking water at central location.	D	4	L
Epileptic Fit	C	3	M	Provide trained dedicated first aid staff on site Ensure lighting operators are aware of potential risks Remove source of problem (e.g. strobe lighting).	D	4	L
Drug Overdose	C	2	H	Provide appropriate education/training (e.g. Dance Wise) Provide experienced medical provider/facilities	D	4	L
Brawl	C	4	M	Advertising that unacceptable behaviour not tolerated Adequate Security and right to refuse entry policy	D	4	L
Missing Person	C	4	M	Prepare gridded map of event and hand out on arrival Promote buddy system & designated meeting points.	E	4	L
Overcrowding	C	4	M	Security and peacekeepers to maintain clear paths Enforce appropriate behaviour in site rules and signage	D	4	L
Explosion	D	2	H	Ban hazardous or explosive materials on site Undertake spot checks of vehicles	D	4	L
First Aid (minor)	C	3	M	Provide dedicated first aid and trained staff on site	D	4	L
First Aid (major)	C	4	M	Provide dedicated first aid and trained medical staff on site Provide helipad and maintain ambulance access / egress	D	4	L
Sexual Harassment	C	4	M	Maintain physical security presence Promote responsible behaviour	D	4	L
Violence	C	4	M	Maintain physical police / security presence Promote responsible behaviour	D	4	L
Traffic and transport related safety hazards							
Car Crash	C	2	H	Maintain clearly marked lanes showing direction Encourage patrons to drive safely & responsibly Provide direction map Restrict speed within the site Enforce safe driving on site via traffic crew	D	4	L

INITIAL AND RESIDUAL RISK ASSESSMENT (SAFETY)

Aspect/Potential Safety Hazard	Initial Risk			Proposed Controls	Residual Risk		
	Likelihood	Consequence	Risk Level		Likelihood	Consequence	Risk Level
Site related safety hazards							
Tree Fall	C	4	M	Exclude camping within drip lines of significant trees Remove unsafe branches during site establishment	D	4	L
Needle Stick Injury/sharps	C	4	M	Provide dedicated first aid room and trained staff Remove or fence off hazards during site establishment	D	4	L
Snake bite	D	3	M	Provide trained dedicated first aid staff on site	D	4	L
Swimming	C	3	M	Designated swimming area that is managed by Lifeguards and only open at certain times	D	4	L
Weather/climate related safety hazards							
Dust Inhalation	C	4	M	Provide dedicated water tanker & adequate water supply. Dampen dance floors and roads as needed	D	4	L
Heat Exhaustion	C	3	M	Enforce appropriate behaviour in site rules and signage	D	4	L
Hypothermia	D	3	M	Enforce patrons have access to heated areas on site Encourage patrons to bring clothing to suit conditions	D	4	L
Bushfire	C	3	M	Provide Fire Commander/crew and fire suppression water Undertake fuel reduction activities across entire event area	D	4	L
Flood	C	2	H	Avoid selection of flood prone site Monitor weather conditions Exclude access to significant rivers/waterways	D	4	L
Sunburn	B	4	M	Shaded areas available. Sunscreens available at information desk.	D	4	L
Hazards relating to event infrastructure and facilities							
Toilet Malfunction	C	4	M	Use reputable providers and clean toilets daily	D	4	L
Stage Collapse	D	3	M	Ensure stability of structures and equipment rigging. Provide first aid officers and medical facilities on site	D	4	L
Electrical Failure	C	3	M	Provide trained electrician and first aid staff on site	D	4	L
Equipment Failure/Fall	C	3	M	Use licenced and experienced contractors	D	4	L
Electrocution	C	3	M	Trained electrician and first aid staff on site Ensure tall structures are appropriately earthed	D	4	L
Fire (minor)	C	3	M	Provide dedicated first aid and trained staff on site	D	4	L
Hazards relating to Stallholders/licenced bars							
Food Poisoning	C	4	M	Obtain relevant licences / dedicated first aid on site	D	4	L
Alcohol Poisoning	C	4	M	Alcohol served responsibly by bar staff (RSA) Search cars at random on arrival for excessive alcohol.	D	4	L
Theft	C	4	M	Maintain physical security presence Promote responsible behaviour Provide lost property facility	D	4	L

St John Ambulance Australia (Victoria)

Strawberry Fields 2015

**Event Commander – Ryan Jacobsen
Day Deputy Commander – Kate Dennis
Night Deputy Commander – Matt Boyle**

ST JOHN AMBULANCE AUSTRALIA (VICTORIA)

What we do

St John Ambulance Australia (VIC) first aid and health services are provided within the confines and context of the event, in accordance with the expectations of the event organiser, venue management and other health and emergency services.

All St John officers work within an established national clinical scope of practice and must comply with the National St John Ambulance Code of Conduct at all times.

At Strawberry Fields St John will work within the established event emergency management arrangements that have been developed and set up throughout the event and will respond to all calls via radio from the Strawberry Fields ECC

What we offer

St John will be providing the following services to the Strawberry Fields event:

- Structured event planning process.
- Nationally endorsed Clinical Practice Guidelines.
- A fully equipped Medical Centre that can manage large patient numbers and run self-sufficiently.
- Medical Centre Equipment List
 - BP Monitors
 - Syringe Drivers
 - 5 Lead Monitors
 - iStat Machine
 - Vacuum Mattress
 - Tympanics
 - Pelvic Splint
 - Medical Drawers and Trolleys
 - Plastering kit
 - Airway Management kit
 - Ferno Stretchers
 - Oxygen and suctioning kits
 - Drug Box
- Response vehicles for the duration of the event.
- First Aid equipment for co-located First Aid post within the Medical Centre
- Event Support Service teams coordinating all logistic, transport and communication requirements.
- Standardised command structure reinforcing manageable span of control for event.
- Established escalation procedures and significant patient surge management capability at short notice. St John will document all cases of gastro or food poisoning for the duration of the event and manage accordingly. If a large number of presentations occur, the Strawberry Fields ECC will be notified to maintain event management and assist to contain any outbreaks.
- St John uses a well-structured triage system to manage large numbers of patient presentations. All Health Care professionals onsite will operate to the maximum capacity of their scope of practice and will utilise all resources provided to the event within the Medical Centre.

Resource Allocation

Personnel

At Strawberry Fields the event is split into 2 x 12hr shifts with 6 First Aid staff allocated to each shift. 2 Response Crews are allocated to each shift. 1 Response Crew will be responding to patients on foot, the other Response Crew has the ability to respond in a St John vehicle.

An additional 12hr shift has been added to the Strawberry Fields event which will be fully staffed by 4 Health Care Professionals which include Doctors, Paramedics and Nurses. There is also an additional First Aid crew added into this shift that will also have the ability to respond to patients in a St John vehicle.

Resources

First Aid Equipment

First aid kits are filled to a national standard. Reserve supplies are held in vehicles and an additional logistics vehicle will be located onsite for the duration of the event. These are provided complimentary to your event.

Medications

Our officers carry basic pain relief, antacids, glucose gel, stingoes and ventolin. The Health professional's onsite at Strawberry Fields will carry and have access to advanced pain relief, antihistamines for hay fever, adrenaline for anaphylaxis and other lifesaving drugs. These are provided complimentary to your event.

Vehicles

Patient transport vehicles meet ambulance standards. A 4WD vehicle will be available for this event as well as a stretcher capable vehicle in addition to the 4WD vehicle.

Support Services

Logistics staff will be deployed to Strawberry Fields and will be located onsite each day during the peak periods. Communications staff will be provided during your event. 1 communications officer will be provided for each 12hr shift and will be located in the St John Command Vehicle. An event radio will need to be provided to the St. John Communications staff to monitor throughout the event. The St. John Communications Operator will communicate directly with the Strawberry Fields ECC through this radio.

ST JOHN AMBULANCE RISK ASSESSMENT

Medical Facilities

St John will be providing a fully equipped Medical Centre for the duration of the Strawberry Fields event.

Medical Resources onsite at an event must be:

- Identifiable resources.
- Adequate signage at locations.
- Posts have adequate shelter, equipment, furniture and consumables.
- Staffed with resources that meet the Scope of Practice agreed to prior to the events commencement.
- Health Professionals have the equipment and can operate to the level required of the resources requested.
- State Ambulance provider is onsite or has been notified prior to the event.
- Patrons have seating for waiting for treatment if necessary.

Risk management as a tool for planning medical resources

When providing a quotation on the resourcing required for each event, St John Ambulance conduct a risk assessment comprising of the following factors.

- Event
- Venue
- Crowd
- Weather
- Timing
- Communications

Patient Presentation Response

Below is an outline of injuries that can be treated onsite by St. John First Aid staff and Health Care Professionals. All patients that require further treatment and transport offsite to hospital the Strawberry Fields ECC will be notified.

Patient types	Likelihood	Consequence	Risk	Response
Asthma (mild)	Moderate	Minor	Medium	Resources available at posts
Blisters and headaches	Likely	Insignificant	Low	Resources available at posts
Lacerations/abrasions	Likely	Insignificant	Low	Resources available at posts
Sprain/strain	Likely	Minor	Medium	Resources available at posts
Sunburn	Likely	Insignificant	Low	Resources available at posts
Faint	Moderate	Minor	Low	Resources available at posts
Heat exhaustion	Likely	Minor	Low	Resources available at posts
Intoxication	Almost certain	Moderate	Medium	Resources available at posts
Nausea/vomiting	Moderate	Minor	Low	Resources available at posts
Nose bleed	Moderate	Insignificant	Very Low	Resources available at posts
Severe bleeding	Unlikely	Moderate	Medium	Resources available at posts
Burn	Unlikely	Minor	Low	Resources available at posts
Dislocation	Unlikely	Minor	Low	Resources available at posts then transfer to medical facility
Drug overdose (LOC)	Likely	Major	Medium	Resources available at posts then transfer to medical facility immediately
Emotional distress	Moderate	Minor	Low	Resources available at posts
Fracture	Unlikely	Moderate	Medium	Resources available at posts then move to medical facility
Head/spinal injury	Moderate	Major	Medium	Resources available at posts then transfer to medical facility
Substance abuse	Almost Certain	Minor	Low	Resources available at posts then transfer to medical facility immediately
Abdominal pain	Unlikely	Moderate	Low	Resources available at posts or the MAT – planned response
Bite/sting	Unlikely	Minor	Very low	Resources available at posts – planned response
Breathing difficulty	Moderate	Moderate	Low	Resources available at posts
Chest pain (likely cardiac)	Unlikely	Major	Low	Resources available at posts then transfer to Ambulance
Chest/abdominal	Unlikely	Moderate	Low	Resources available at posts then transfer to medical

injury				facility
Diabetes	Unlikely	Moderate	Low	Resources available at
Eye injury	Moderate	Minor	Very Low	Resources available at posts
Heat stroke	Likely	Moderate	Low	Resources available at posts
Major (multiple) trauma	Unlikely	Major	Low	Initial management by posts/MAT, triage procedures to be followed
Seizure	Unlikely	Moderate	Low	Resources available at posts
Shock	Unlikely	Major	Low	Resources available at the posts
Stroke/TIA	Unlikely	Major	Low	Resources available at the post with immediate transfer to AV
Sexual assault	Rare	Moderate	Low	Initial management by post & NSW Police to be contacted
Cardiac arrest	Rare	Extreme	Low	Resources available at posts with transfer to Ambulance – planned response

Strawberry Fields will be provided with a Level 3B MAT Clinical Scope of Practise Team

1.1.1 MAT Clinical Scope of Practice

Level 1	<p>Advanced cardiac life support Advanced clinical assessment (incl 12 lead ECGs) Assessment & stabilization of head & spinal injuries Intravenous fluid therapy & anti-emetics Limb injury assessment (incl. fracture stabilization) Pediatric patient assessment & management (basic) Wound assessment & management (incl. basic suturing)</p>
Level 2	<p><u>Level 1 scope of practice, plus...</u> Advanced airway management – supraglottic airways Large joint dislocation & fracture reductions Pediatric assessment & management (advanced) Sedation of agitated patients Supraventricular dysrhythmia management</p>
Level 3	<p><u>Level 1 & 2 scope of practice, plus...</u> Advanced airway management - tracheal intubation Administration of hypertonic fluids Point-of-care (i-Stat) blood testing Procedural sedation Stabilization & extended monitoring of critical care patients</p>

1.1.2 MAT Capacity & Staffing

A	< 6	Beds	
	≥ 1	Unconditionally registered medical practitioner	
	≥ 3	Registered nurses or paramedics	
	1	Logistics support staff	
B	6 - 12	Beds	
	≥ 1	Unconditionally registered medical practitioner	
	1	MAT Team Leader (non-clinical)	
	1	Dedicated triage nurse	
	4 - 6	Registered nurses or paramedics	
	2	Logistics & administration support staff	
C	13 - 20	Beds	
	≥ 2	Unconditionally registered medical practitioner	
	1	MAT Team Leader (non-clinical)	
	≥ 1	Dedicated triage nurse	
	≥ 6	Registered nurses or paramedics	
	≥ 3	Logistics & administration support staff	
X	> 20	Beds (Level C, with number of beds specified in capacity)	

GENERAL MAT LAYOUTS





Addendum
Emergency Management Plan

Water Activities Management Plan
Strawberry Fields Festival
Lower River Road,
TOCUMWAL. New South Wales
(20th – 22nd November 2015)



Prepared by FIRETAC (Australia) Pty Ltd.

Version 1.0 (DRAFT)

24.09.15

Water Activities Management Plan

INTRODUCTION:

This document seeks to provide an overview of the plans, strategies and processes being applied to the management of water based recreational activities which are undertaken by participants in the "Strawberry Fields Music Festival" to be held over the weekend of 20th – 23rd November 2015.

It is not to be used as a detailed "Operations Order" - this will be prepared by the appointed specialist service provider closer to the event date.

The "Strawberry Fields Music and Lifestyle Festival" is a ticketed event, which will attract approximately 5000 patrons to a new "rural" venue, on private property, which is idyllically situated along the banks of the Murray River approximately 11 kilometres east of Tocumwal (NSW) in the Shire of Berrigan.

During the course of development of effective "Emergency Management Plans" for the event, organizers (and other stakeholders) considered that given the time of year, anticipated weather conditions and the ready access and proximity to the riverfront, a high potential exists for some patrons to seek to realize opportunities to use the Murray River for aquatic recreational purposes.

In accordance with the principles of both Emergency and Risk Management, organizers have determined that (like Fire, Medical and Security disciplines) a professional, "specialized" resource is required to (amongst other things) manage risks/hazards associated with the incidence of aquatic recreational pursuits if undertaken by participants at the event.

In collaboration with the appointed service provider, this overview document has been developed for the purposes of:-

- ***(a) identifying specific risks associated with these aquatic activities***
- ***(b) providing an assessment of that risk (where identified) is undertaken and***
- ***(c) recommending appropriate treatments to be developed and applied (where practicable) to eliminate/reduce identified risk.***

The result is the development of this document titled "Water Activities Management Plan" which refers specifically to the arrangements established to mitigate the risk of "drowning" or other related aquatic incident.

Established arrangements for controlling (where possible) patron recreational use of the river and the planned response to (and management of) any incidents which might occur involving patron recreational use of the river, are also detailed within the plan.

It should be noted that this plan must be read in conjunction with the festival “Emergency Management Plan”.

Information relating to the management and response arrangements established for other “non-water” related incidents and emergencies including: Fire, Safety, Medical; Evacuation; Security & Public Order etc. are **NOT** covered in this document.

PROPOSED VENUE:

The proposed venue is situated on privately owned land situated on the southern side of Lower River Road, Tocumwal and extends in a southerly direction to the Murray River at the property’s southern most perimeter.



General satellite view of the proposed venue site.

The Murray River at this location runs east to west with a variable current determined by water release upstream initiated by the relevant statutory water authority as part of the Murray-Darling Water Catchment Management Scheme.

As at September 2015, the running width of the river at the southern end of the festival site was between 45-50 metres.

Some evidence of fallen timber (trees/branches) was observed in the water particularly close to the northern side of the river bank – whilst some of this timber (snags) was submerged and difficult to see a considerable quantity of timber was visible and protruded from the water.

Analysis of anecdotal evidence indicates that swimming and similar aquatic activities are undertaken at various locations in/around the festival venue by members of the general public on a regular basis.

Locations include the use of “lagoons” (small off-shoots from the main river system); private water storage facilities (dams) and the Murray River itself.

A naturally formed sandy beach is situated directly opposite the festival venue (approximately 50 metres across the river) to the south and is subject to regular use (as a popular location) for this purpose by members of the public including adults and supervised children alike.

Road access to the beach from the festival site would involve a road trip (via Tocumwal) of approximately 25 – 30 kilometres distance and is considered impractical/undesirable in the circumstances.



View of the proposed swimming area (shown in blue) and the adjacent established “beach” area.

PROPOSED CONTROLS.

The ability for organizers to effectively prohibit participants from entering the waterway in pursuit of individual aquatic recreation, is considered impractical and unachievable, therefore the establishment of appropriate controls designed to mitigate risk and manage aquatic behaviour is preferred.

These controls include (but are not limited to) the following:

- **Appointment of a suitably qualified/experienced “professional” lifeguard service to:-**
 - *Supervise access/behaviour within the designated swimming area.*
 - *Provide an effective/timely response capability to those persons requiring assistance.*
 - *Provide an effective/timely recovery capability where required.*
 - *Working in harmony with the Medical and other Emergency Service resources provide a high level of treatment and care as required.*
 - *Provide festival management (including the Event Emergency Management Group) with on-going risk management/assessment of aquatic recreational activities.*
- **Designation of a specific “controlled” swimming area.**
(to be visually delineated and access controlled “after-hours” using appropriate signage, physical barriers and other security resources).
- **Establishment of “controlled” access times. (Daylight hours only)**
- **Provision of appropriate resources (both human and equipment) to effectively aid in the delivery of effective management of aquatic recreational activities.**
(equipment shall include the provision of motorized water craft (via lifeguard service), rescue boards and other lifesaving apparatus as deemed appropriate)

LIFEGUARD SERVICE PROVIDER.

A specialist, “professional” lifeguard service has been engaged to provide appropriate aquatic management, supervision, response and recovery services to the festival community for the duration of the event.

Lifeguarding Services Australia P/Ltd. (a NSW company providing specialized aquatic and related emergency resources) under the direction of Stan Wall (*Chief Lifeguard*) will provide a team of highly experienced/qualified “professional” lifeguards and equipment (*including motorized watercraft*) to monitor and assist those festival patrons who seek to use the river for aquatic pursuits (ie: swimming etc.).



Example of the motorized watercraft to be utilized for the event.

As a “Water Safety Co-ordinator”, Stan is one of the leaders in the Aquatic, Public Safety and Rescue industries in Australia, with more than 25 years major event and safety experience.

He is currently responsible for the provision of over 300 lifeguards across 37 venues in 3 states and holds a broad range of qualifications including:

- *Advanced Diploma Business*
- *Diploma of Quality Auditing*
- *Diploma of Management*
- *Diploma Vocational Training & Education*
- *Diploma of Training Development & Design*
- *Cert IV Public Safety (Aquatic Search & Rescue Management)*
- *Cert IV Health Care (Ambulance)*
- *Cert IV Rescue Medical Technician*
- *Cert IV Work Health and Safety*
- *Cert III Aviation (Rescue Crewman)*
- *Cert III Public Safety (SES Rescue)*

All "Lifeguards" deployed to the event will be suitably qualified and experienced and hold minimum qualifications of Certificate III Public Safety (Aquatic Search & Rescue) in addition to various service and experiential awards. *(Levels 1 and 2 APOLA or similar)*

Lifeguards operating motorized inflatable rescue boats or other similar watercraft will hold appropriate NSW Maritime Boating licences in addition to national competency qualifications for the operation of the craft.

Equipment to be provided by the Lifeguard Service shall include:

- Fully equipped "Lifeguard vehicles.
- Motorized Inflatable Rescue Boat.
- Ancillary Aquatic Rescue Equipment/Aids.

During "operating hours" the lifeguard service will ensure that there are at least 2 lifeguards "watching" those persons in the water.

These personnel will have available various life-saving "response" aids (rescue boards etc.) to facilitate an immediate response to any person requiring assistance. In addition to the 2 x "on-shore" lifeguards, additional lifeguard/s will be stationed with the motorized watercraft either on the river or immediately opposite to also render assistance and assist with retrieval as required.

All lifeguards will be in two-way radio contact with each other and the Emergency Co-ordination Centre all times.

Life guards will have access to/work collaboratively with other "on-site" emergency services and personnel if required including Security, Medical etc. with access being facilitated via a dedicated "Emergency Services" radio network.

Members of the Lifeguard Service will reside "on-site" for the duration of the event and will provide an "after-hours on-call" response capability which shall include the provision of motorized water-craft equipped for "night operations".

ACCESS.

Swimming and recreational use of the river by festival participants will be restricted to specified times during **daylight hours only** (*nominally 1000 – 1800 hrs*) and will only be permitted within a clearly defined/designated area – this being subject to patrol and supervision by the "lifeguards".

"Out-of-hours", access to the aquatic area will be restricted by means of signage, physical barrier and the presence/activities of Security personnel.

MEDICAL SERVICES.

St Johns Ambulance (as the appointed Festival Medical Provider) will have established an "on-site" Festival Medical Centre which shall operate (24/7) for the duration of the festival event.

The siting of the Festival Medical Centre shall be < 50 metres from the proposed swimming area.

Staffing of the Medical Centre shall be as per the Medical providers "Operational Plan" and shall be sufficient to address any circumstance presented as a result of aquatic recreational pursuits undertaken by event participants.

(Refer to Medical Plan for details of resources to be available).

As an integral part of the Event Emergency Management Team, the Medical provider has been briefed in relation to the potential for aquatic activity and will incorporate provision of appropriate resources into the festival's medical service plan and arrangements to cater for any injury etc. which may be the result from individual aquatic recreational pursuits.

RISK MINIMIZATION.

As prevention is a key component to the Water Activities Management Plan, a number of preventative strategies are planned as an aide to minimizing the risk presented by individuals/groups participating in aquatic recreational activities or a related incident.

In assessing risk, a number of factors have been taken into consideration and these include but are not limited to:

- *River access.*
- *Anticipated river levels, flow and characteristics at the time of the festival event.*
- *Presence of "snags" or other objects (including those submerged) along the river bank.*
- *Familiarity of users with aquatic characteristics of location.*
- *Individual aquatic capabilities of users.*
- *Availability, response and intervention capabilities of local services.*

The table below details some of the Risks identified and the actions and strategies currently being proposed or taken to mitigate those risks.

They include (but are not limited to.....)

<u>Risk Analysis</u>	<u>Treatment</u>	<u>Comment</u>
<u>Potential for drowning.</u>	<ul style="list-style-type: none"> -Establishment of designated "Swimming area" to be clearly identified by signage and appropriate markers in the water. -Restriction on usage times – daylight hours only. - Appointment of professional "Lifeguards" to monitor/patrol swimming area during operating hours. - Provision of appropriate patrol, response and recovery watercraft for duration of event. -Provision of nearby Medical Services (St Johns Ambulance) -Provision of "on-call" after hours response capability. -Utilization of Security personnel to monitor swimming area "out of hours". 	<p><u>Further details available from Lifeguarding Services Aust.</u></p>
<u>Potential for other injury as result of aquatic activities/pastimes.</u>	<ul style="list-style-type: none"> -Establishment of designated "swimming area" which is (where practicable) clear of risks (submerged trees etc.) - Clear identification of risks by signage or other visual indication (bunting etc.) - Supervision by lifeguards of patron behaviour – enforcement of zero tolerance to dangerous behaviours. 	<p><u>Further details available from Lifeguarding Services Aust.</u></p>
<u>Potential for impact and/or associated injuries as result of swimmers being hit by watercraft (boats).</u>	<ul style="list-style-type: none"> - Establish and enforce use of designated "swimming area" at all times. -Lifeguards monitor swimmers locations. 	

**** Note:**

This list is not exhaustive and may be subject to amendment based on changes to conditions or circumstances or as a result of further consultation with relevant stakeholders.

STAKEHOLDER LIAISON.

Lifeguarding Australia P/Ltd. will operate within its own "Operations Orders/Guidelines" but will form part of the festival "Emergency Management" Group under the co-ordination of the "Event Emergency Co-ordinator".

Liaison with other services including external statutory emergency services shall be in accordance with the protocols established in "Event Emergency Management Plan" and will be co-ordinated by the "Event Emergency Co-ordinator"

EXTERNAL ASSISTANCE.

In the event of an incident occurring which requires resource assistance beyond the capability of the appointed "Lifeguard" service, such assistance will be requested via the Event Emergency Co-ordinator from the NSW Police in the first instance.

Such requests will be made via the national "000" telephone service and may involve the Tocumwal/Cobram State Emergency Service units.

REPORTS/DE-BRIEFS.

Any incidents arising from the pursuit of aquatic leisure activities will be subject to a report in accordance with Lifeguarding Australia's established protocols/processes.

A formal de-brief will be conducted within two (2) hours of any incident (unless emergency operations determine otherwise) and will involve those stakeholders with "statutory responsibility" (ie: Police, Ambulance, SES etc. and members of the festival Emergency Management Group as determined by the Event Emergency Co-ordinator.

OPERATIONS ORDER.

The preparation and development of a specific "Operations Order" for the performance of "lifeguard" duties shall be the responsibility of the appointed "service provider" who shall ensure that a copy of the "Operations Order" is provided to the event organizers not less than 14 days prior to the commencement of the event.

Author's Note:

This addendum to the "Emergency Management Plan" developed for the Strawberry Fields Music and Lifestyle festival shall be read in conjunction with the other Management Plans which have been prepared by others and which collectively form the Strawberry Fields Management Plan.

These shall include (but not be limited to) the following sub-plans:

- FIRE MANAGEMENT PLAN (Strawberry Fields Festival 2015)
- FIRST AID and MEDICAL SERVICES PLAN (Strawberry Fields 2015)
- SECURITY and PUBLIC SAFETY PLAN (Strawberry Fields 2015)

Total reliance on the information contained in this plan (in isolation) is not recommended or supported.

Signed:



.....
Bob Barks.

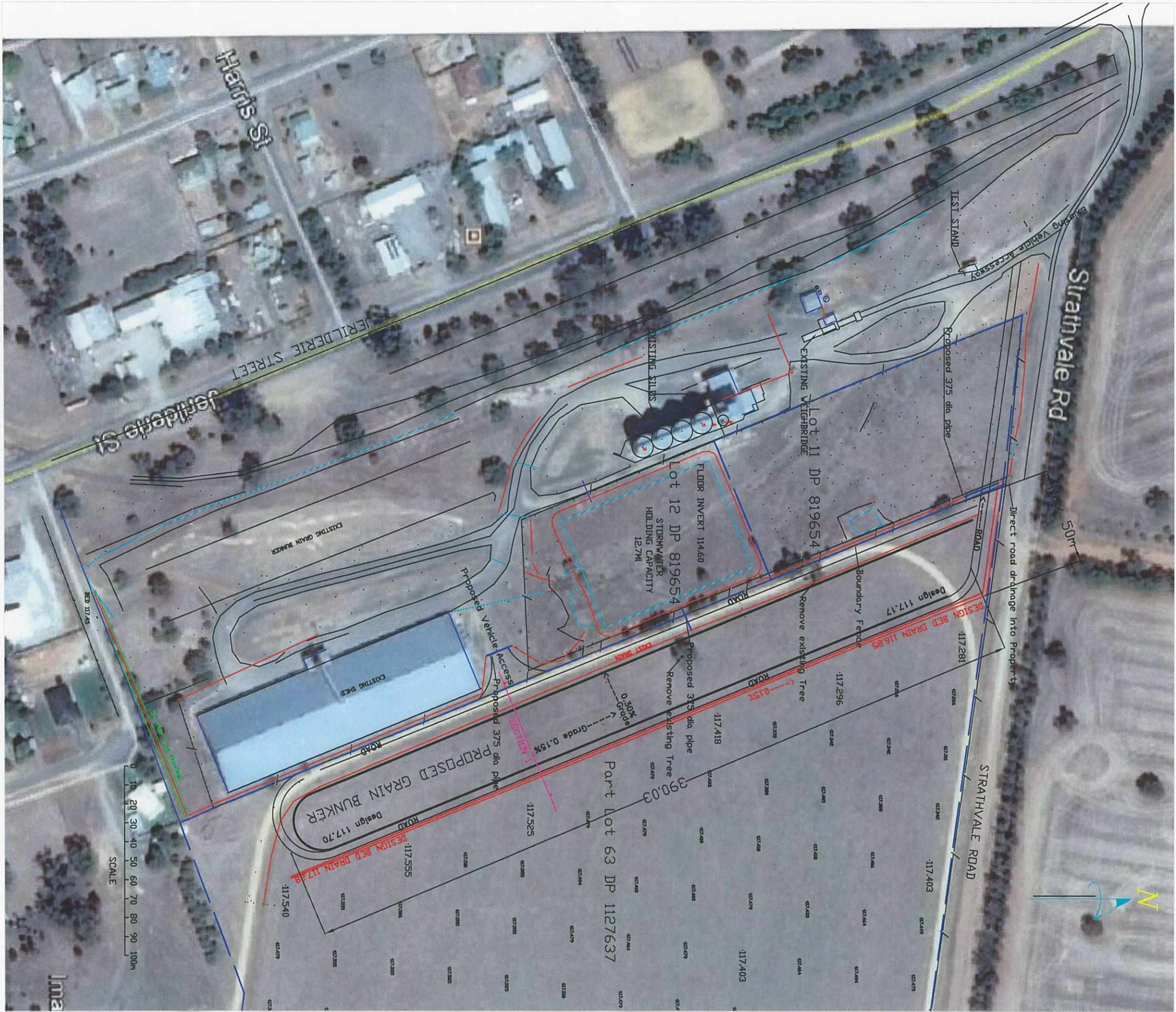
*Senior Advisor & Director (Operations)
Fire, Safety & Emergency Management.*

FIRETAC (Australia) Pty Ltd.

Date: 25/ 09 / 2015


DISTRIBUTION

- Bill Staughton (Festival Director)
- Jeff Moss (Event Manager) – Strawberry Fields 2015.
- Insp. Steve Worthington - NSW Police.
- Insp. Bruce Purves - NSW Ambulance.
- Laurie Stevens. (Planner) - Berrigan Shire
- Stan Wall (Chief Lifeguard) - Lifeguarding Services Australia



No.	Revision	Limit	Eng.	Approv.	Date

Scale	1:2000 (A3 PORT)
Designer:	C Kaly
Date:	Sept 2015
Drawn:	C Kaly
Date:	Sept 2015


FRANK RENNIK & COMPANY PTY. LIMITED
 -CONSULTING ENGINEERS - PROJECT MANAGERS - ARCHITECTS - ENVIRONMENTAL SCIENCE SPECIALISTS
 85-87 Collins Street, 7th Floor, Melbourne, VIC 3000, Australia. Phone: 03 9247 7000. Website: www.frankrennik.com.au

Client	Job	Title
McNAUGHT'S TRANSPORT	BERRIGAN GRAIN COMPLEX	PROPOSED GRAIN BUNKER
14 STRATHVALE ROAD	BERRIGAN	

Dwg. No. 3699-ADS 2013.PDF | Sheet No. 2 of 3 | Datum: AHD



PLANNING REPORT & STATEMENT OF ENVIRONMENTAL EFFECTS

Extension of existing freight transport facility (grain bunker)

**'McNaught's Transport', 14 Strathvale Road, Berrigan NSW
(part Lot 63 DP1127637)**

September 2015

Prepared by:

Blueprint Planning

For:

McNaught's Transport Pty Ltd

© **Copyright 2015**
Blueprint Planning & Development Pty Ltd
trading as **Blueprint Planning**

This work is copyright. Apart from any use permitted under the *Copyright Act 1968* (Cwth), no part may be reproduced without the written permission of Blueprint Planning.

Disclaimer:

Neither Blueprint Planning nor any member or employee of Blueprint Planning takes responsibility in any way whatsoever to any person or organisation (other than that for which this report has been prepared) in respect of the information set out in this report, including any errors or omissions therein. Blueprint Planning is not liable for errors in plans, specifications, documentation or other advice not prepared or designed by Blueprint Planning.

T: 02 6023 6844
E: office@blueprintplanning.com.au
W: www.blueprintplanning.com.au



blueprint | **PLANNING**
& DEVELOPMENT



blueprint | **PLANNING**
& DEVELOPMENT

Document Control



Ref	Version No.	Date	Revision Details	Author
1384	1	24/09/2015	Final	JL

TABLE OF CONTENTS

TABLE OF CONTENTS.....	ii
1.0 INTRODUCTION	1
1.1 Purpose of report	1
1.2 The Proposal.....	1
1.3 The Site.....	1
1.4 Statutory land use and development assessment framework.....	2
1.4.1 Legislation.....	2
1.4.2 Policy.....	4
1.5 Other permits or approvals required.....	7
1.6 The design response and concept.....	7
2.0 DESCRIPTION OF PROPOSAL	8
2.1 Site description and surrounding land use and development context.....	8
2.2 Development description.....	8
2.2.1 Native vegetation removal and earthworks for a grain bunker	8
2.2.2 Fencing and stormwater drainage works.....	8
2.3 Operational parameters	9
3.0 PLANNING ASSESSMENT MATTERS.....	10
3.1 Development near zone boundaries	10
3.2 Land use zone objectives and essential services.....	12
3.3 Development guidelines	16
4.0 STATEMENT OF ENVIRONMENTAL EFFECTS	26
5.0 CONCLUSIONS	27

Appendices

Appendix A: Title plan of the Site

Appendix B: Photographs of the Site and surrounding area

Figures

Figure 1: Location map

Figure 2: Aerial photograph of the Site and surrounding area

Figure 3: Excerpt of LEP Land Zoning Map

Tables

Table 1: Operational parameters of the Proposal

Table 2: Assessment Matters – Development near zone boundaries

Table 3: Assessment Matters – LEP

Table 4: Assessment Matters – DCP

Table 5: Statement of Environmental Effects

1.0 INTRODUCTION

1.1 Purpose of report

The purpose of this report is to provide information in accordance with the *Environmental Planning and Assessment Act 1979* (EP&A Act), the *Environmental Planning and Assessment Regulation 2000* (EP&A Regs), and relevant land use and development policies and guidelines to inform the statutory development application and development assessment process.

More specifically, this report has been prepared in accordance with clause 50(1)(a) of the EP&A Regs and is to be included in a development application (DA) to the Berrigan Shire Council (Council) seeking development consent.

Firstly, this report discusses the location of the proposed development and then an overview of surrounding land uses is provided. The statutory town planning development assessment framework applicable to the land and the development is then introduced, followed by a description of the development. Then assessment responses to relevant land use and development planning policies and guidelines is provided followed by a section summarising information set out in this report.

1.2 The Proposal

This DA, in general terms, is for a 50 metre wide extension of an existing freight transport facility (the Proposal). The Proposal is more fully described below, and is shown in the **attached** concept site, stormwater drainage, and section plans.

1.3 The Site

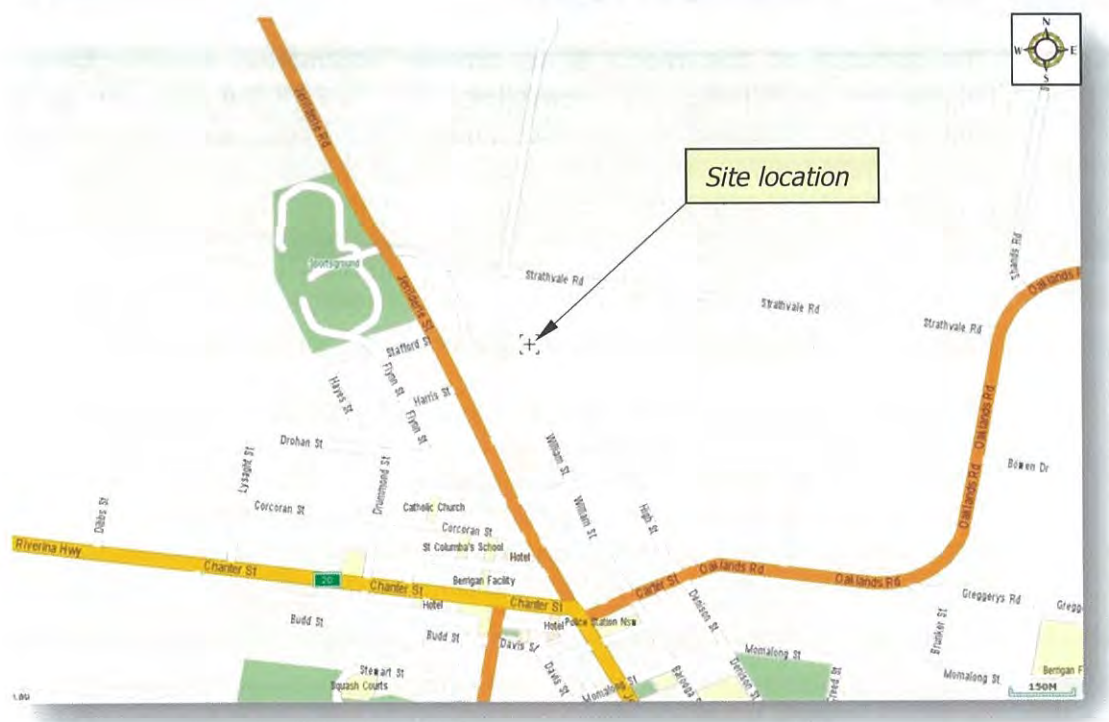
The land is located at 14 Strathvale Road, Berrigan, and is otherwise known as part Lot 63 DP1127637 (the Site). A location map of the Site is shown at **Figure 1** and an aerial photograph is shown at **Figure 2**. Title details of the Site are shown in **Appendix A**.

The Site is currently vacant with the wider part of the Site that is not subject to the DA occupied by existing machinery sheds and agricultural infrastructure.

Vehicle and pedestrian access to the Site is available via Strathvale Road.

A description of the Site and surrounding land use and development context is provided at **Section 2.1**.

Figure 1: Location map



Source: Street Directory (2015).

1.4 Statutory land use and development assessment framework

1.4.1 Legislation

Environmental Planning and Assessment Act 1979

Pursuant to sections 77A and 91 of the EP&A Act the Proposal is not respectively identified as "designated development" or "integrated development".

Figure 2: Aerial photograph of the Site and surrounding area



Key: — The Site (approx.)

Source: Nearmap (9 February 2015).

Development Application:
Extension of existing freight transport facility –
McNaughts Transport, 14 Strathvale Road, Berrigan

Environmental Planning and Assessment Regulation 2000

Pursuant to clause 5 of the EP&A Regs the Proposal is not identified as “advertised development” or “other advertised development”.

State Environmental Planning Policy

The Proposal is affected by considerations within *State Environmental Planning Policy No. 55—Remediation of Land* (SEPP55).

Local Environmental Plans

The Site is affected by considerations within the LEP.

1.4.2 Policy

State Environmental Planning Policy

SEPP55 (and *Managing Land Contamination: Planning Guidelines* (DUAP & EPA, 1998)) generally requires that consideration be given to whether or not land proposed to be developed is contaminated and fit for use for its intended purpose. The Proposal is considered to comply with relevant considerations including under the *Berrigan Development Control Plan 2014* (DCP).

Local Environmental Plans

The following provisions of the LEP are considered relevant to assessment of the Proposal:

- Land Use Table – Zone IN1 General Industrial: *Objectives of zone*;
- Land Use Table – Zone R5 Large Lot Residential: *Objectives of zone*;
- Clause 5.3: *Development near zone boundaries*;
- Clause 5.9: *Preservation of trees or vegetation*; and
- Clause 6.1: *Earthworks*.

An assessment table which lists relevant content of these provisions and detailed responses is provided below at **Table 2** and **Table 3**. The following additional provision of the LEP has been listed at **Table 3** for context:

- Clause 6.10: *Essential services*.

Development Control Plan

The Site is affected by the DCP and the following provisions are considered relevant to assessment of the Proposal:

- Part 3: *Industrial Development*; and
- Part 8: *Vegetation Removal*.

Similarly for provisions of the LEP, an assessment table which lists relevant content of these provisions and detailed responses is provided below at **Table 4**.

LEP definitions

The following definition listed in the Dictionary of the LEP is considered relevant:¹

freight transport facility means a facility used principally for the bulk handling of goods for transport by road, rail, air or sea, including any facility for the loading and unloading of vehicles, aircraft, vessels or containers used to transport those goods and for the parking, holding, servicing or repair of those vehicles, aircraft or vessels or for the engines or carriages involved.

Land use zoning

The Site is zoned "R5 Large Lot Residential Zone" (R5 zone) under the LEP, which is shown in the Land Zoning Map excerpt detailed below in **Figure 3**. In the Land Use Table for the R5 zone a "freight transport facility" is 'prohibited' however clause 5.3 of the LEP permits the Proposal to the extent of being located within 50 metres of the adjoining "IN1 General Industrial Zone". Further comment is made at **Table 3**.

Heritage conservation and Aboriginal cultural heritage

The Site is not located within a heritage conservation area or known to be affected by a heritage item, an Aboriginal object, or a building, work, relic or tree within the meaning of clause 5.10 of the LEP.

Flood prone land

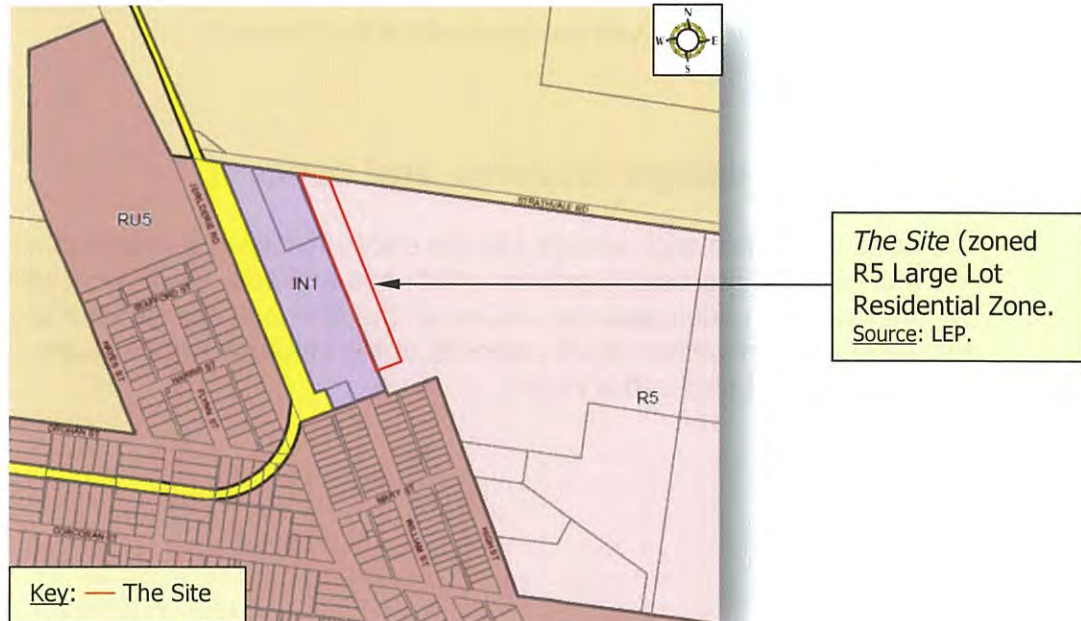
The Site is not located within a "flood planning area" within the meaning of clause 6.2 of the LEP.

Terrestrial biodiversity

The Site is not located within a "biodiversity" area within the meaning of clause 6.3 of the LEP.

¹ *Planning Circular: PS 13-001 – How to characterise development* (Department of Planning & Infrastructure, 21 February 2013).

Figure 3: Excerpt of LEP Land Zoning Map



Riparian land and watercourses

The Site is not located within a "riparian land and waterways" area within the meaning of clause 6.4 of the LEP.

Wetlands

The Site is not located within a "wetland" area within the meaning of clause 6.5 of the LEP.

Development on river front areas

The Site is not located within a "river front area" within the meaning of clause 6.7 of the LEP.

Bush fire prone land

The Site is not identified as "bush fire prone land" within the meaning of section 4 of the EP&A Act.

1.5 Other permits or approvals required

No other permits or approvals are required for the Proposal.

1.6 The design response and concept

The design response and concept has generated following a thorough site analysis and investigation process: A process which has assisted design principals to more comprehensively understand the nature of the Site and the general area, and to provide a design response which responds to the land use and development policies and guidelines detailed in this report.

2.0 DESCRIPTION OF PROPOSAL

2.1 Site description and surrounding land use and development context

The Site was briefly described in **Section 1.3**, graphically in the aerial photograph in **Figure 2**, and in the Title plan at **Appendix A**; however, more specifically; the Site is located in an industrial area on the northern side of the Berrigan township, with industrial, agricultural, and residential land uses surrounding the Site in various different directions. Photographs of the Site are provided at **Appendix B**.

The Site comprises part of a lot (as described in **Section 1.3** and shown in **Figure 2**), has an irregular 'rectangle' shape, a general northwest-southeast axis, and has dimensions as shown in the **attached** plans being 50 metres wide by 390 metres long, with an overall area of approximately 1.95 hectares. The Site is relatively level with drainage influences to the west.

Built form in the immediate vicinity of the Site comprises one to two-storey industrial buildings and silos mainly consisting of detached development. Reticulated water, sewer, stormwater, electricity, and telecommunications services are either already connected to or are available to the Site.

2.2 Development description

This DA is for the extension of an existing freight transport facility with proposed works as described in **Section 2.2.1** and **Section 2.2.2** below.

2.2.1 Native vegetation removal and earthworks for a grain bunker

Proposed native vegetation removal includes the removal of two (2) pine trees and proposed earthworks include grading and levelling earthworks and construction of an internal accessway track, as shown in the **attached** plans.

2.2.2 Fencing and stormwater drainage works

Proposed fencing and stormwater drainage works include the erection of perimeter fencing around existing unfenced areas of the Site and stormwater drainage works to existing infrastructure, as shown in the **attached** plans.

2.3 Operational parameters

The Proposal would be operated in conjunction with existing Development Consent No. 45/15/DA/D3, with hours of operation being the same from 6:00am to 8:00pm.

Table 1: Operational parameters of the Proposal

• Hours of operation:	6:00am to 8:00pm
• Vehicle access:	internal access roads to/from the existing crossover with Strathvale Road
• Car parking:	car parking provided onsite
• Noise and vibration:	hours of operation as stated above
• Waste management:	waste stored in dedicated containers within storage areas and collected by licensed contractors for licensed offsite disposal
• Lighting:	standard security lighting, with no light directed or reflected offsite
• Stormwater:	via proposed drainage systems
• Visual:	bunker and fencing works as shown in the attached plans waste stored in dedicated containers within storage areas
• Delivery vehicles:	maximum size onsite delivery vehicle 26 metre B-double truck (no change to existing conditions) all loading/unloading carried out within the Site all entry and exit in a forward direction
• Plant and machinery:	standard grain handling plant and machinery (no change to existing conditions)



3.0 PLANNING ASSESSMENT MATTERS

3.1 Development near zone boundaries

Table 2: Assessment Matters – Development near zone boundaries

	Response
LEP Clause 5.3: Development near zone boundaries	
(1) <i>The objective of this clause is to provide flexibility where the investigation of a site and its surroundings reveals that a use allowed on the other side of a zone boundary would enable a more logical and appropriate development of the site and be compatible with the planning objectives and land uses for the adjoining zone.</i>	Complies – Site analysis and design investigations reveal that the Site comprises a logical and appropriate extension of the existing freight transport facility to the west and that the use of the Site for a grain bunker would be compatible with the planning objectives and land uses of the adjoining R5 zone.
(2) <i>This clause applies to so much of any land that is within the relevant distance of a boundary between any 2 zones. The relevant distance is:</i>	
(a) <i>100 metres from a boundary between Zone RU1 Primary Production and any other zone, and</i>	Not relevant to the Site.
(b) <i>in all other cases—50 metres from any zone boundary of land not excluded by subclause (3).</i>	Relevant to the Site.



<p><i>(3) This clause does not apply to:</i></p>	<p>Not relevant to the Site.</p>
<p><i>(a) land in Zone RE1 Public Recreation, Zone E1 National Parks and Nature Reserves, Zone E2 Environmental Conservation, Zone E3 Environmental Management or Zone W1 Natural Waterways, or</i></p>	<p>Not relevant to the Proposal.</p>
<p><i>(b) land within the coastal zone, or</i></p>	<p>Complies – A "freight transport facility" is 'permitted with consent' in the IN1 General Industrial Zone under the LEP.</p>
<p><i>(c) land proposed to be developed for the purpose of sex services or restricted premises.</i></p>	<p>Complies – Refer to Table 3 below.</p>
<p><i>(4) Despite the provisions of this Plan relating to the purposes for which development may be carried out, development consent may be granted to development of land to which this clause applies for any purpose that may be carried out in the adjoining zone, but only if the consent authority is satisfied that:</i></p> <p><i>(a) the development is not inconsistent with the objectives for development in both zones, and</i></p> <p><i>(b) the carrying out of the development is desirable due to compatible land use planning, infrastructure capacity and other planning principles relating to the efficient and timely development of land.</i></p>	<p>Complies – The Site adjoins industrial zoned land and an existing freight transport facility, and the R5 zone land surrounding the Site to the east is currently undeveloped and comprises agricultural land. The area of the Site is approximately 1.95 hectares which comprises a small portion of R5 zone land available for development in and near Berrigan and so the Proposal will not thwart relevant low density residential development strategic planning</p>



	objectives for Berrigan. Additionally the Site is able to be serviced via an internal access track and connections to existing stormwater drainage infrastructure each of which requires no extra demands for new services.
(5) <i>This clause does not prescribe a development standard that may be varied under this Plan.</i>	Noted in the context of clause 4.6 of the LEP.

3.2 Land use zone objectives and essential services

Table 3: Assessment Matters – LEP

	Response
LEP Land Use Table – Zone R5 Large Lot Residential: Objectives of zone	
<ul style="list-style-type: none"> • <i>To provide residential housing in a rural setting while preserving, and minimising impacts on, environmentally sensitive locations and scenic quality.</i> 	
<ul style="list-style-type: none"> • <i>To ensure that large residential lots do not hinder the proper and orderly development of urban areas in the future.</i> 	
<ul style="list-style-type: none"> • <i>To ensure that development in the area does not unreasonably increase the demand for public services or public facilities.</i> 	With reference to the aerial photograph in Figure 2 and the land zoning map for Berrigan at Figure 3 , the Site comprises a relatively small proportion of available R5 zone land in and around Berrigan and so the Proposal will not adversely affect the strategic land use planning aspirations for low density residential land use in Berrigan. In regard



<ul style="list-style-type: none"> To minimise conflict between land uses within this zone and land uses within adjoining zones. 	<p>to minimising land use conflict, it is already the case that appropriate building setbacks of residential land uses from industrial areas need to be complied with under the DCP and clause 10 of <i>State Environmental Planning Policy (Rural Lands) 2008</i> (SEPP Rural Lands) and so the Proposal with its 50 metre wide width will not adversely affect the aforementioned strategic land use planning aspirations for low density residential land use in Berrigan.</p>
<p>LEP Land Use Table – Zone IN1 General Industrial: Objectives of zone</p>	
<ul style="list-style-type: none"> To provide a wide range of industrial and warehouse land uses. 	<p>Complies – The Proposal is for the extension of an existing freight transport facility comprising a grain bunker.</p>
<ul style="list-style-type: none"> To encourage employment opportunities. 	<p>Complies – The Proposal provides additional employment opportunities through construction works and increased grain storage capacity.</p>
<ul style="list-style-type: none"> To minimise any adverse effect of industry on other land uses. 	<p>Complies – The Proposal, given the nature of its operations (Table 1), will not adversely affect adjoining or nearby land uses, specifically in terms of proposed hours of operation or the generation of dust, which would be seasonal and mainly during peak harvest periods.</p>
<ul style="list-style-type: none"> To support and protect industrial land for industrial uses. 	<p>Complies – The Proposal is for the extension of an</p>



<ul style="list-style-type: none"> To provide for industrial uses in close proximity to transport infrastructure. 	<p>existing freight transport facility comprising a grain bunker.</p> <p>Complies – The Site adjoins transport infrastructure.</p>
LEP Clause 5.9: Preservation of trees or vegetation	
<p>(1) The objective of this clause is to preserve the amenity of the area, including biodiversity values, through the preservation of trees and other vegetation.</p>	<p>Two (2) native pine trees are proposed to be removed to make way for the proposed grain bunker and an access track. The subject trees are prescribed in Part 8 of the DCP.</p>
<p>(2) This clause applies to species or kinds of trees or other vegetation that are prescribed for the purposes of this clause by a development control plan made by the Council.</p>	<p>Given the location of the trees the amenity of the area will not be adversely affected by removing the trees.</p> <p>In terms of biodiversity values, compensatory native vegetation replanting can be implemented, if required, through an appropriate condition of development consent.</p>
LEP Clause 5.9AA: Trees or vegetation not prescribed by development control plan	
<p>(1) This clause applies to any tree or other vegetation that is not of a species or kind prescribed for the purposes of clause 5.9 by a development control plan made by the Council.</p>	<p>Not relevant to the Proposal in the context of clause 5.9 of the LEP.</p>



(2) *The ringbarking, cutting down, topping, lopping, removal, injuring or destruction of any tree or other vegetation to which this clause applies is permitted without development consent.*

LEP Clause 6.10: Essential services

(2) *Development consent must not be granted to development unless the consent authority is satisfied that any of the following services that are essential for the proposed development are available or that adequate arrangements have been made to make them available when required:*

- (a) *the supply of water,*
- (b) *the supply of electricity,*
- (c) *the disposal and management of sewage,*
- (d) *stormwater drainage or on-site conservation,*
- (e) *suitable road access.*

Complies – All services are currently connected to or are available to the Site.



3.3 Development guidelines

Table 4: Assessment Matters – DCP

	Response
DCP PART 3: INDUSTRIAL DEVELOPMENT	
<i>The overall purpose of the controls in this chapter is to create well-designed precincts that cater for the wide range of industrial activities.</i>	Complies – The Proposal has been sited and designed to integrate with the existing Strathvale Road industrial precinct.
<i>The specific objectives of the controls are:</i>	
<ul style="list-style-type: none"> • <i>Focus the development of industries outside of commercial and residential areas so as to minimise conflict between the different uses.</i> 	Complies – The Proposal is sited away from existing residential areas to the west and southwest, and, for the reasons expressed in Table 2 , will not impact upon the existing development aspirations of the existing R5 zone.
<ul style="list-style-type: none"> • <i>Direct different types of industrial development to locations best suited for that activity.</i> 	Complies – The Proposal has been sited and designed to integrate with the existing Strathvale Road industrial precinct and it is confirmed that no one lives onsite and that the only visitors to the Site would be employees or contractors.
<ul style="list-style-type: none"> • <i>Provide a level of amenity in industrial areas for those that visit and work there.</i> 	
<ul style="list-style-type: none"> • <i>Ensure that development incorporates safe and functional movement of vehicles</i> 	Complies – No change to the existing compliant



<i>on and off site.</i>	crossover with Strathvale Road.
<ul style="list-style-type: none"> • <i>Ensure the implementation of landscaping for both screening and enhancement of industrial areas.</i> 	Complies – Existing remnant native vegetation along Jerilderie Street to the west of the Site provides a screening role.
DCP Part 3: Appearance	
Objectives	
<ul style="list-style-type: none"> • <i>Buildings and sites to make a positive contribution to the streetscape.</i> 	Complies – The Site fronts Strathvale Road and has a rural streetscape (no building works proposed).
<ul style="list-style-type: none"> • <i>Buildings on sites fronting the highways to be designed to a high standard and make a positive contribution to the town entrances.</i> 	
<ul style="list-style-type: none"> • <i>Outdoor areas to be screened and/or landscaped so as to make a positive contribution to the streetscape.</i> 	
Controls	
General	
<ul style="list-style-type: none"> • <i>Buildings are to have their main building facade and entries addressing the primary street frontage.</i> 	
<ul style="list-style-type: none"> • <i>High quality materials and finishes should be used for building exteriors as well as any fences.</i> 	
<ul style="list-style-type: none"> • <i>Office components shall be located at the street frontage of the structure to</i> 	Not relevant to the Proposal (no building works proposed).



enable the placement of windows and doors to 'break up' the façade.	
<ul style="list-style-type: none"> Industrial developments which are not located in industrial zones must be compatible with and minimize impacts on adjoining land uses. 	Complies – Refer to comments in Table 2 and Table 3 .
DCP Part 3.2: Landscaping	
Objectives	
<ul style="list-style-type: none"> To improve the visual quality and amenity of industrial development through the provision of effective, low maintenance landscaping. 	
<ul style="list-style-type: none"> Landscaping as a means of screening outdoor areas from adjoining properties and from public places (including roads). 	Not relevant to the Site or the Proposal which fronts the rural streetscape of Strathvale Road with adequate buffer land to the east to provide for future R5 zone development in the context of clause 10 of SEPP Rural Lands.
<ul style="list-style-type: none"> A landscape buffer between industrial developments and adjoining or nearby non industrial land uses. 	
Controls	
General	
<ul style="list-style-type: none"> All industrial sites are to be landscaped. 	
<ul style="list-style-type: none"> Landscaping areas are to be identified on development application plans submitted to Council with a comprehensive landscape plan required to show all areas of vegetation, pathways and vehicles access areas. 	
<ul style="list-style-type: none"> A range of plant species of various heights are to be used in the landscaping to 	Not relevant to the Site or the Proposal which fronts the rural streetscape of Strathvale Road (as opposed to a residential or town streetscape) with adequate buffer land to the east to provide for future R5 zone development.



create interest, improve visual amenity and help screen storage and car parking areas.

- *Landscaping areas are to be protected from vehicle movement areas to prevent the damage to these vegetated areas.*
- *Landscaping must be designed to ensure low maintenance.*
- *Existing mature trees should be incorporated in the development where possible.*
- *Where ever possible native plant species are to be utilised in landscaping with preference given to drought tolerant species.*
- *See Figure 3.1 Site Landscaping for Industrial Sites (over).*

DCP Part 3.3: Building setbacks

Objectives

- *Sufficient land is available for landscaping, vehicle parking and vehicle circulation.*
- *Buildings are appropriately sited to provide an attractive streetscape and reduce any adverse impact*

Not relevant to the Proposal (no building works proposed).

Controls

General



<ul style="list-style-type: none"> • A minimum 10 metres from the front (primary) property boundary. • A minimum 3 metres from the side (secondary) property boundary. • Side and rear setbacks from adjoining properties should comply with the standards detailed in the Building Code of Australia. 	<p>Not relevant to the Proposal (no building works proposed).</p>
<p>DCP Part 3.4: Parking & access</p>	
<p>Objectives</p>	
<ul style="list-style-type: none"> • Sufficient on-site parking for employees and visitors. 	<p>Complies – Existing onsite car parking to be used.</p>
<ul style="list-style-type: none"> • Safe movement of vehicles and pedestrians within a site. 	<p>Complies – Existing access tracks comply.</p>
<ul style="list-style-type: none"> • High standard of construction of areas associated with vehicle movement and parking. 	<p>Complies – Existing access tracks and vehicle manoeuvring areas have graded, compacted, and drained surfaces.</p>
<p>Controls</p>	
<p>General</p>	
<ul style="list-style-type: none"> • Parking is to be provided on-site at the following minimum rates: 	
<ul style="list-style-type: none"> • Industry component: 1 space per 100m² of gross floor area or part thereof. 	
<ul style="list-style-type: none"> • Warehouse/storage component: 1 space per 100m² of gross floor area or 	<p>Complies – Existing onsite car parking to be used.</p>



part thereof.

- Office/showroom components: 1 space per 50m² of gross floor area or part thereof.
- Disabled: Minimum of 1 space in accordance with the Building Code of Australia.

The total minimum number of parking spaces to be provided on-site is the sum total of the components.

- Council may consider a reduction in these controls if it can be demonstrated the proposed use of the premises does not warrant such provision. However applicants must demonstrate there is sufficient room on the site to provide parking in accordance with the controls should the use of the premises change.
- Council may require on-site parking at a rate in excess of the above if the proposed use of the premises warrants such an outcome.
- Parking spaces must be physically separated from access ways, loading and unloading areas, and manoeuvring areas.
- All parking areas are to be constructed so as to allow for the catchment and disposal of stormwater to a point of discharge agreed to by Council.
- All parking, loading or unloading of vehicles is to be carried out on the development site.
- All vehicles (including trucks) must be capable of entering and exiting the site in

Complies – Existing stormwater drainage arrangements comply.

Complies – All loading and unloading will be carried out within the Site.

Complies – All vehicles will enter Strathvale Road in



<p>a forward direction.</p>	<p>a forward direction.</p>
<ul style="list-style-type: none"> • <i>Developments must be designed with sufficient turning areas for the vehicles expected to require access to the site. If the development is likely to be accessed by larger vehicles, the appropriate access and maneuvering areas are to be shown on plans provided with the development application.</i> 	<p>Complies – Refer to the attached plans.</p>
<p><i>It is expected that major expansion of existing developments and new developments will provide the required parking spaces. Should this not be the case, Council may require a financial contribution towards the provision of parking within the town area. To calculate these payments, refer to Council's s.94 Contributions Plan in force at the time.</i></p>	<p>Not relevant to the Proposal.</p>
<p>DCP Part 3.5: Outdoor areas</p>	
<p>Objectives</p>	
<ul style="list-style-type: none"> • <i>Enhance the visual amenity of industrial areas.</i> 	<p>Complies – The Site fronts the rural streetscape of Strathvale Road (as opposed to a residential or town streetscape) with adequate buffer land to the east to provide for future R5 zone development in the context of clause 10 of SEPP Rural Lands.</p>
<ul style="list-style-type: none"> • <i>Screen outdoor storage and work areas as seen from public land and non industrial land uses.</i> 	<p>It is not considered necessary to visually screen the Site from Strathvale Road.</p>
<p>Controls</p>	
<p>General</p>	



<ul style="list-style-type: none"> Outdoor storage and work areas are to be substantially screened from public roads and adjoining lots by landscaping, fencing etc. Outdoor storage and work areas must be suitably surfaced to prevent dust rising from vehicle movements or wind, should this be a potential impact dust suppression measures are to be employed. 	<p>It is not considered necessary to visually screen the Site from Strathvale Road.</p> <p>Complies – The Site will be graded, compacted, and will be covered when in use.</p>
DCP Part 3.6: Amenity	
Objectives	
<ul style="list-style-type: none"> Locating industrial activities in locations that minimise detrimental offsite impacts. Minimise amenity impacts on residential and future residential areas. 	<p>Complies – Refer to comments in Table 2 and Table 3.</p>
Controls	
General	
<ul style="list-style-type: none"> All development is required to comply with the requirements of the Protection of the Environment Operations Act 1997 (as amended) and it's (sic) Regulation. Applications for potentially hazardous or offensive development are to submit information demonstrating compliance with SEPP 33- Hazardous and Offensive Development. 	<p>Complies (where relevant).</p> <p>Not relevant to the Proposal.</p>
<ul style="list-style-type: none"> Outdoor areas must be treated and maintained to minimize the impacts of dust. 	<p>Complies – The Site will be maintained to minimise</p>



	dust generation.
<ul style="list-style-type: none"> All stormwater is to be appropriately managed. 	Complies – Refer to the attached plans.
<ul style="list-style-type: none"> A trade waste agreement is to be entered into with Council for disposal of liquid waste to Councils sewerage system for certain activities. 	Not relevant to the Proposal.
<ul style="list-style-type: none"> Land uses or development considered by Council to potentially have a detrimental impact on adjoining properties through noise or air emissions (e.g. dust or odour) are to provide information in respect to the likely impacts and proposed mitigation measures of these impacts. 	Complies – The Site will be maintained to minimise dust generation.
<ul style="list-style-type: none"> Land uses or development considered by Council to potentially have a detrimental impact on existing or future residential areas through noise or air emissions (e.g. dust or odour) will be discouraged without the submission of a relevant Impact Statement by the applicant demonstrating otherwise. Compliance with the Impact Statements will then become a condition of consent. 	
DCP Part 3.7: Signage	
Objectives	
<ul style="list-style-type: none"> Signage that is of a high professional standard. 	
<ul style="list-style-type: none"> Signage that does not detrimentally affect the streetscape or highway corridor. 	
<ul style="list-style-type: none"> Signage to the minimal extent necessary. 	Not relevant to the Proposal.



Controls	
General	
<ul style="list-style-type: none"> • Signage to be restricted to identifying and promoting the business activity occupying the site and the goods and services it offers. 	
<ul style="list-style-type: none"> • Signage relating to a product, activity or service unrelated to the business on the site is not permitted unless it applies to the dominant use of the land. 	
<ul style="list-style-type: none"> • Signage must be maintained in good condition at all times. 	
<ul style="list-style-type: none"> • Advertising signs and structures shall be of a size, colour and design which are compatible with the building to which they relate. 	
<ul style="list-style-type: none"> • Signs should not visually dominate the area of building walls nor should they extend above the roof of the building. 	
DCP PART 8: VEGETATION REMOVAL	Refer to comments in Table 3.

4.0 STATEMENT OF ENVIRONMENTAL EFFECTS

Table 4 provides a summary of the environmental effects of the Proposal.

Table 4: Statement of Environmental Effects

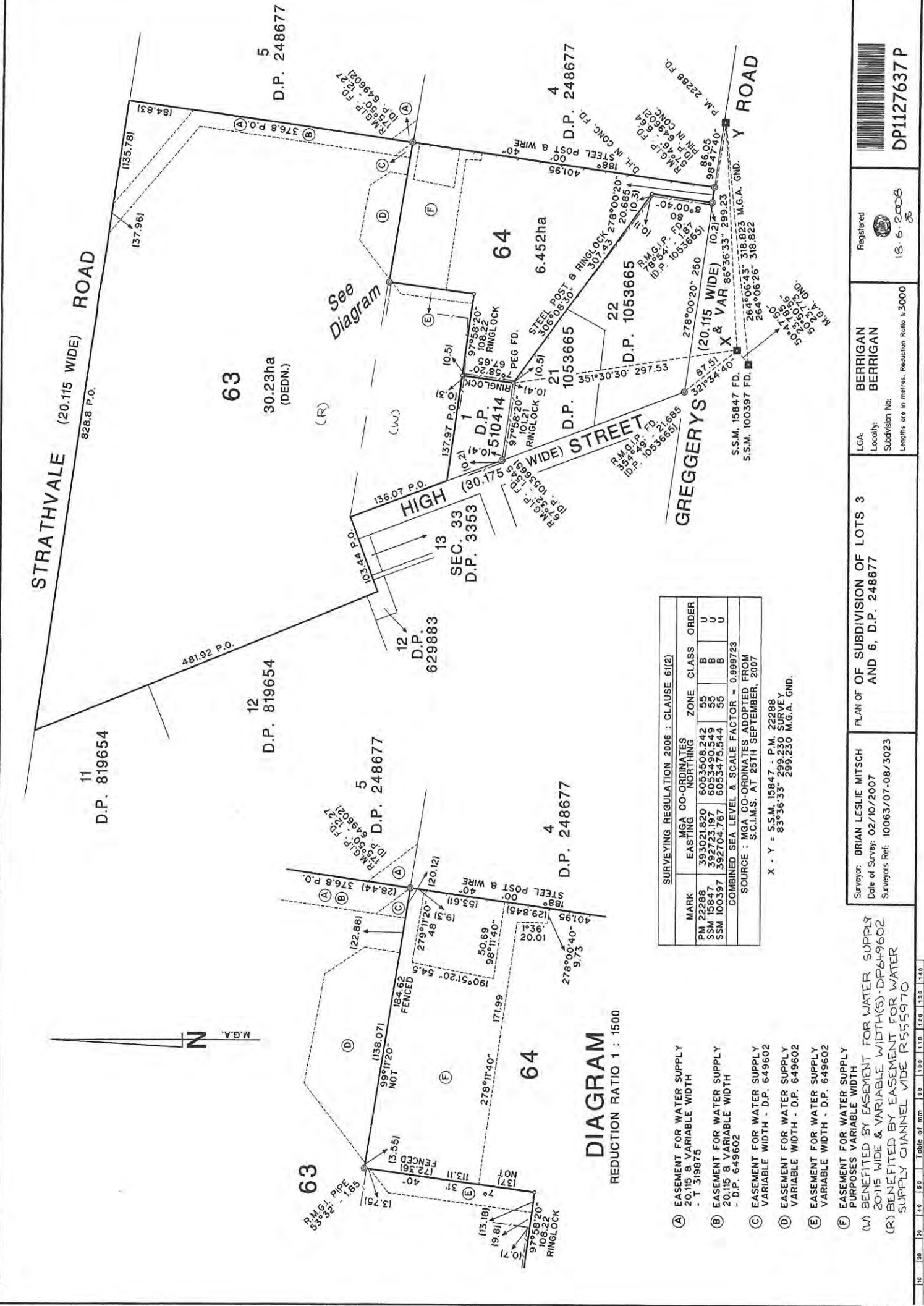
What are the considered environmental impacts of the development?	How have the environmental impacts of the development been identified?	What are the steps to be taken to protect the environment or to lessen the expected harm to the environment?	Are there any matters required to be indicated by any guidelines issued by the Director-General for the purposes of Part 1(2) of Schedule 1 of the Environmental Planning and Assessment Regulation 2000?
Site construction works (i.e. potential for the generation of dust, noise, vibration, construction traffic, water quality, sedimentation, litter etc)	Site analysis; review of design documentation	Construction carried out in accordance with <i>The Blue Book – Managing Urban Stormwater: Soils and Construction</i> (Landcom, 2004) and <i>AS2436:1981–Guide to noise control on construction, maintenance and demolition sites</i> .	No
Native vegetation removal (i.e. potential impacts to biodiversity)	Site analysis; review of design documentation	<ul style="list-style-type: none"> Tree removal to the minimum extent necessary. Offset native vegetation replanting if required. 	No
Stormwater quality and discharge (i.e. potential impacts for downstream water quality and flooding)	Site analysis; desktop civil engineering assessment; review of design documentation	Stormwater collection, control and management works designed in accordance with <i>The Blue Book – Managing Urban Stormwater: Soils and Construction</i> (Landcom, 2004).	No
Visual (i.e. potential for visual impacts arising from vegetation removal, fencing, open storage areas etc)	Site analysis; review of design documentation	The Proposal is appropriately sited and designed in relation to Jerilderie Street and Strathvale Road and adjoining development and land use and incorporates appropriate works and setbacks.	No
Heavy vehicle traffic generation, access, and loading/unloading (i.e. potential impacts to traffic safety)	Site analysis; review of design documentation	<ul style="list-style-type: none"> No change to the existing crossover from Strathfield Road, which is appropriately sited and designed. All onsite vehicle manoeuvring designed to cater for a maximum 26 metre long B-double. All loading/unloading carried out within the Site. All vehicle entry and exit to Strathfield Road in a forward direction. 	No
Amenity (i.e. potential for the generation of dust, noise, vibration, traffic etc)	Site analysis; review of design documentation	The nature of the operations of the Proposal (proposed hours of operation and seasonal nature) in the context of the Site being within an established industrial area mean that minimal offsite amenity impacts would arise.	No

5.0 CONCLUSIONS

This report concludes that the environmental impacts generated by the Proposal, whether considered individually or cumulatively in the context of the Site and the broader area, are not significant and therefore the Proposal warrants the support of Council and the issue of development consent.

Approval of the Proposal is therefore considered justified and warranted.

APPENDIX A: Title details of the Site



DIAGRAM

REDUCTION RATIO 1 : 1500

- (A) EASEMENT FOR WATER SUPPLY
20.115 & VARIABLE WIDTH
- T 319875
- (B) EASEMENT FOR WATER SUPPLY
20.115 & VARIABLE WIDTH
- D.P. 649602
- (C) EASEMENT FOR WATER SUPPLY
VARIABLE WIDTH - D.P. 649602
- (D) EASEMENT FOR WATER SUPPLY
VARIABLE WIDTH - D.P. 649602
- (E) EASEMENT FOR WATER SUPPLY
VARIABLE WIDTH - D.P. 649602
- (F) EASEMENT FOR WATER SUPPLY
PURPOSES VARIABLE WIDTH
- (W) BENEFITED BY EASEMENT FOR WATER SUPPLY
20.115 WIDE & VARIABLE WIDTH(S) - D.P. 649602
- (R) BENEFITED BY EASEMENT FOR WATER
SUPPLY CHANNEL WIDE R555970

SURVEYING REGULATION 2006 : CLAUSE 61(2)				
MARK	EASTING	NORTHING	ZONE	CLASS
PM 22288	393021820	6053508243	55	B
SSM 15847	392723197	6053490549	55	B
SSM 100397	392704767	6053475544	55	B
COMBINED SEA LEVEL & SCALE FACTOR = 0.989723				
SOURCE : MGA CO-ORDINATES ADOPTED FROM S.C.I.M.S. AT 25TH SEPTEMBER, 2007				

X - Y = S.S.M. 15847 - P.M. 22288
83°36'33" 299.230 SURVEY
299.230 M.G.A. GND.

Surveyor: BRIAN LESLIE MITSCH
Date of Survey: 02/10/2007
Surveyors Ref: 10063/07-08/3023

PLAN OF OF SUBDIVISION OF LOTS 3
AND 6, D.P. 248677

LGA: BERRIGAN
Locality: BERRIGAN
Subdivision No:
Lengths are in metres. Reduction Ratio 1:3000

Registered
18. 5. 2008

DP1127637 P

DEPOSITED PLAN ADMINISTRATION SHEET : Sheet 1 of 2 sheets

SIGNATURES, SEALS and STATEMENTS of intention to dedicate public roads, to create public reserves, drainage reserves, easements, restrictions on the use of land or positive covenants.

PURSUANT TO SECTION 88B OF THE CONVEYANCING ACT 1919 IT IS INTENDED:

TO CREATE:



- 1. EASEMENT FOR WATER SUPPLY PURPOSES VARIABLE WIDTH

TO RELEASE:

- 1. EASEMENT FOR WATER SUPPLY VARIABLE WIDTH CREATED BY D.P. 649602



DP1127637 S

Registered: 18.6.2008  

Title System: TORRENS

Purpose: SUBDIVISION

PLAN OF SUBDIVISION OF LOTS 3 AND 6, D.P. 248677

LGA: BERRIGAN

Locality: BERRIGAN

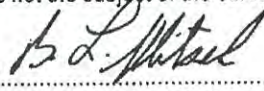
Parish: GERELDERY

County: DENISON

Surveying Regulation, 2006

I, **BRIAN LESLIE MITSCH**.....
 of **319 VICTORIA ST, DENILQUIN 2710**....
 a surveyor registered under the *Surveying Act, 2002*, certify that the survey represented in this plan is accurate, has been made in accordance with the *Surveying Regulation, 2006* and was completed on: **02/10/2007**.....

The survey relates to **LOT 64**.....
 (specify the land actually surveyed or specify any land shown in the plan that is not the subject of the survey)

Signature  Dated: **24.10.07**
 Surveyor registered under the *Surveying Act, 2002*

Datum Line: **M.G.A.** X-Y
 Type: Urban/Rural

Plans used in the preparation of survey/compilation

- D.P. 248677
- D.P. 510414
- D.P. 629883
- D.P. 649602
- D.P. 1053665

(if insufficient space use Plan Form 6A annexure sheet)

SURVEYOR'S REFERENCE: 10063/07-08/3023

Use PLAN FORM 6A

for additional certificates, signatures, seals and statements

Crown Lands NSW/Western Lands Office Approval

I.....in approving this plan certify
 (Authorised Officer)
 that all necessary approvals in regard to the allocation of the land shown herein have been given

Signature:.....
 Date:.....
 File Number:.....
 Office:.....

Subdivision Certificate

I certify that the provisions of s.109J of the Environmental Planning and Assessment Act 1979 have been satisfied in relation to:

the proposed **Subdivision**..... set out herein
 (insert 'subdivision' or 'new road')

* Authorised Person/General Manager/Accredited Certifier

Consent Authority: **Berrigan Shire Council**
 Date of Endorsement: **6.11.07**
 Accreditation no:
 Subdivision Certificate no: **6/2008**
 File no: **30/03/DA/09**

* Delete whichever is inapplicable.

* OFFICE USE ONLY

APPENDIX B: Photographs of the Site and surrounding area



Photograph 1:

The existing intersection of Strathvale Road with Jerilderie Street/Berrigan Road (looking east from Jerilderie Street/Berrigan Road).



Photograph 2:

Jerilderie Street/Berrigan Road to the south-southeast of the existing intersection of Strathvale Road with Jerilderie Street/Berrigan Road.



Photograph 3:

Jerilderie Street/Berrigan Road to the north-northwest of the existing intersection of Strathvale Road with Jerilderie Street/Berrigan Road.



Photograph 4:

The existing crossover to the Site from Strathvale Road (looking south-southeast from Strathvale Road adjacent the Site).



Photograph 5:

Strathvale Road to the northwest of the existing crossover to the Site (looking northwest from Strathvale Road adjacent the Site).



Photograph 6:

Strathvale Road to the east of the existing crossover to the Site (looking east from Strathvale Road adjacent the Site).



Photograph 7:

The western lot boundary of the Site (looking south-southeast from Strathvale Road adjacent the Site).



Photograph 8:

The northern area of the Site (looking southeast from Strathvale Road adjacent the Site).



Photograph 9:

The northern lot boundary of the Site (looking east from Strathvale Road adjacent the Site).



Photograph 10:

The eastern lot boundary of the Site (looking south-southeast from Strathvale Road adjacent the Site).



Photograph 11:

The northern area of the Site (looking southwest from Strathvale Road adjacent the Site).



Photograph 12:

The central area of the Site (looking north-northwest from the western lot boundary of the Site).



Photograph 13:
The central area of the Site (looking northeast from the western lot boundary of the Site).



Photograph 14:
The central area of the Site (looking east from the western lot boundary of the Site).



Photograph 15:
The southern area of the Site (looking southeast from the western lot boundary of the Site).



Photograph 16:

The southern area of the Site (looking south-southeast from the western lot boundary of the Site).



INVITATION TO THE 50TH INTERNATIONAL CHILDREN'S GAMES
July 11 to 16, 2016, New Taipei City

New Taipei, September 1, 2015

To friends and lovers of sports worldwide,

New Taipei City, an extraordinary city with its cultural and historic legacy, welcomes your participation in the 50th International Children's Games (ICG) from July 11 to 16, 2016.

During the Games, young athletes between the ages of 12 and 15 will have the opportunity to compete in 9 sports disciplines: athletics, swimming, table tennis, taekwondo, tennis, basketball, handball, soccer and volleyball. To fully explore the beauty of the city surely will be expected.

The ICG's objective is to encourage friendships through sporting events, thereby contributing to mutual understanding, tolerance and respect in the spirit of the Olympic values. The theme of the 50th International Children's Games is "Be Strong, Be Friends". In acknowledgment, New Taipei City launches "One School, One City", a reception program that will forge strong friendship between New Taipei's high school students and each city delegation from afar.

To make the 50th ICG a memorable event, New Taipei dedicated to ensuring exciting competitions, friendly amenities, and a lineup of enriching activities. All the participants of 2016 ICG will have a chance to enjoy New Taipei's vibrant and diverse landscape, and Taiwan's internationally-noted hospitality.

More information will be provided on our official website www.icg-newtaipeicity2016.com. Please join us as we make history at the upcoming ICG. Mark your calendar and we will see you in New Taipei in 2016!

On behalf of New Taipei City

Dr. Eric Liluan Chu
 Mayor of New Taipei City





**NEW
TAIPEI**

CITY

INTERNATIONAL
CHILDREN'S
GAMES



2016
50th

GUIDE TO ENTRY

WELCOME TO
NEW TAIPEI CITY

BE STRONG, BE FRIENDS

Table of Contents

2016 New Taipei City International Children's Games	1
Timeline for Participation	2
Games Schedule	3
Classification Description	3
Delegation.....	3
Participant(Athletes).....	3
Sports Coaches.....	3
Head of Delegation.....	3
City Representatives/VIP.....	4
Visitors/supporters.....	4
Guidelines	
Registration.....	5
Insurance.....	5
Hospitality.....	5
Accommodation.....	5
Transport.....	5
Uniforms.....	6
Costs.....	6
Dietary or other needs.....	6
Parental consent, release and waiver of liability	
Photography/Film.....	6
Medical.....	6
Code of Conduct for Athletes/Coaches.....	6
Child Protection.....	6
Entry Guidelines to the Taiwan	7
Payment of Participation fee	8
Sports Summary	9



2016

New Taipei City International Children's Games

The 50th International Children's Games will be held from the 11th-16th July 2016, in New Taipei City, Taiwan. The ICG brings together athletes, coaches and city representatives from around the world in a City to City event.

As stated in Clause 2 of the ICG Statutes, the Games aim to enable, develop and advance the meeting, understanding and friendship of students from different countries around the world and promote the Olympic ideal.

TIMELINE FOR PARTICIPATION

- Monday 14th September 2015**
- Sending Invitations - to all Cities
 - Payment starts for ICG Participation Fee
 - Acceptance of Invitation Module live on www.icg-newtaipeicity2016.com.
- Sunday 15th November 2015**
- Deadline for acceptance of Invitation
 - Deadline for payment of ICG Participation Fee
 - Please note: We have limited positions available so we suggest you get your acceptance in early. If you do not meet this acceptance deadline, we cannot guarantee a position will be available.
 - Both the Participation fee and the acceptance of invitation must be completed by the noted deadline before being considered a participating city.
- Tuesday 1st December 2015**
- Online registration activated
 - Participating cities will be sent log in details to our registration system.
- Thursday 31st March 2016**
- Registration Deadline
 - Including returning all signed Forms and waivers
 - Please note: if your registration is not completed by this date then we will reopen availability to cities on our waiting list, which could result in you losing your position.

Games Schedule 11th – 16th July 2016

MONDAY 11TH JULY 2016

Arrival of Delegations
Registration and Accreditation

TUESDAY 12TH JULY 2016

Training sessions
Technical Meetings
Head of Delegation Meeting
VIP's afternoon tea reception
Opening Ceremony
VIP's evening event

WEDNESDAY 13TH JULY 2016

Start of Competitions
Cultural event

THURSDAY 14TH JULY 2016

Competition Day
Cultural event

FRIDAY 15TH JULY 2016

End of Competitions
Closing Ceremony

SATURDAY 16TH JULY 2016

Departure of Delegations

Classification Description

Delegation

A city delegation is made up of athletes, coaches, head delegate and city representative (often the Mayor). Each delegation may consist of a maximum 30 (23 athletes) and minimum of 7 (4 athletes).

Participants (Athletes: up to 23)

All athletes must be 12 through 15 years old to participate in the Games. Only athletes aged 12,13,14,15 on December 31 in the year of the games may compete. Athletes are allocated one sport ONLY and must be supervised by the city coaches and head delegate. Cities are requested to try and balance between the numbers of male/female participants in general.

Sports Coaches (up to 5)

Sports Coaches will be the lead contact for their nominated sport. They have the responsibility for ensuring the welfare of participants. There must be one coach responsible for each sport and a nominated head coach for the team. If there are athletes from both sexes in a delegation, each city must ensure that their coaches also represent both sexes. Additional coaches for team sports are welcome at delegations' expense. Coaches will stay at athletic village for the duration of the games.

Head of Delegation (HOD)

The Head of Delegation is the main contact with the Organizers during the Games. They will also be responsible for ensuring the registration of their city, for meeting deadlines and for organizing their city delegation during the Games. HOD will stay at athletic village for the duration of the games.

City Representatives/VIP

(1 Free of charge, 1 other only at visiting cities' expense)

As City Representative/VIP, this individual will gain access/tickets to the VIP events during the Games. They will be allocated accommodation at a VIP hotel, including breakfast with lunch (at the sports venues) and Evening meal (at the hotel/event).

There is an opportunity for a visiting city to fund ONE additional City Representative/VIP subject to room availability.

This will need to be registered and paid for before the 31st March 2016.

City guests

City guests are welcome and will gain access/tickets to the VIP events during the Games. They will be allocated accommodation including bed and breakfast with lunch (at the sports venue) and evening meal (at the hotel/event) subject to room availability. This will need to be registered and paid before 31st March 2016.

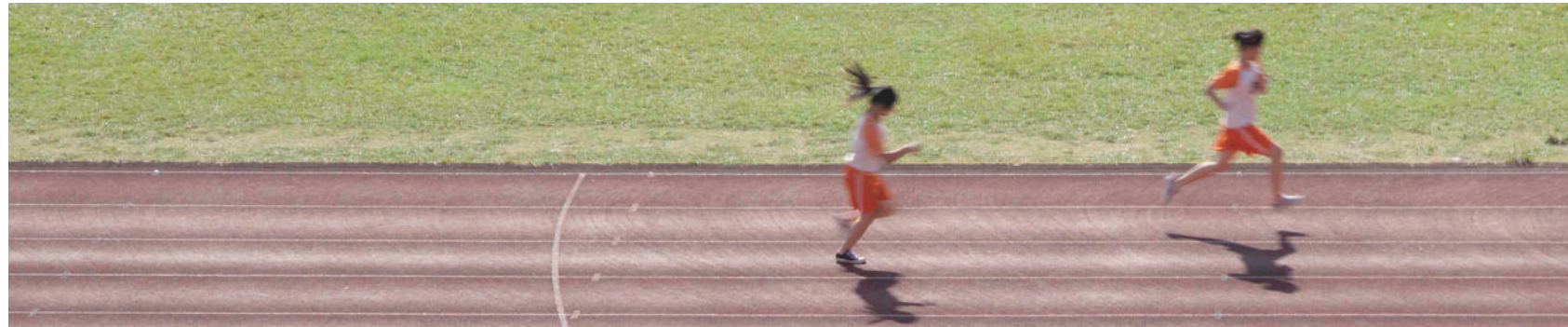
Visitors/supporters

Visitors such as parents, family members, chaperones etc are at their own or the participating cities' expense.

We welcome everyone to visit 2016 New Taipei City International Children's Games.

New Taipei City encircles Taipei City, and connects with Taipei City through the MRT(subway) system and bus network. For more tourism information about New Taipei City and Taipei metropolitan area, please visit the following websites:

- 2016 New Taipei City ICG: www.icg-newtaipeicity2016.com/tourists
- New Taipei City Tourism and Travel Department: <http://tour.tpc.gov.tw>
- Taipei City Department of Information and Tourism: <http://www.taipeitravel.net>
- Taipei Metro System (MRT): <http://english.metro.taipei>
- "Living in Taiwan" provided by National Immigration Agency: <http://iff.immigration.gov.tw>



Guidelines

Registration

Cities will be sent an invitation to participate in the games. Upon acceptance of this invitation and payment of the ICG participation fee, they will be provided with login and password details for the registration process. Registration opens on the 1st of December 2015 and closes on the 31st March 2016, these deadlines will be strictly enforced.

Insurance

Insurance is the responsibility of the visiting city. Travel and medical insurance are a requirement in registering and participating in the New Taipei City ICG.

Hospitality

During the 50th International Children's Games, cost-free days for City Reps/VIPs, Coaches and Athletes have been scheduled as follows:

First meal: Evening Meal – Monday 11th July 2016

(For early arrivals, breakfast and lunch on Monday is possible)

Last meal: Breakfast – Saturday 16th July 2016

Accommodation

First night: Monday 11th July 2016

Last night: Friday 15th July 2016

The Head of Delegation, Coaches and Athletes will stay at the athletes' village village on Fu Jen Catholic University campus.

City representatives will stay at CHATEAU de CHINE Hotel - Xinzhuang.

NB: Early arrival into the games accommodation facilities for Athletes, Coaches and HOD is NOT possible. Late departure from the games accommodation facilities for Athletes, Coaches and HOD is NOT possible.

Our team is putting together some affordable options for cities wishing to arrive early and leave later, which will include sightseeing tours in New Taipei City, Taipei City and the surrounding areas. However, participating cities are responsible for booking their own options.

Transport

Arrival: Monday 11th July 2016

Departure: Saturday 16th July 2016

Transport on arrival and departure to and from Taiwan Taoyuan International Airport (TPE) will be provided free of charge according to your appointed arrival/departure time on the above dates. Please fill in your flight information while registration.

Each city will be expected to cover their own transport costs and arrangements for other arrival and departure dates and destinations within Taiwan.

During the Games, there will be transportation to/from Official Hotels, athletes' village, sports venues and social event venues.

Uniforms

It is the responsibility of each city to ensure their athletes are dressed in the appropriate uniforms and competition outfits as representatives of their City.

Costs

Upon arrival, City Representatives/VIPs, will be requested to guarantee their hotel rooms by credit card to the hotel. Any additional costs incurred by participants, e.g. telephone calls and room services, must be settled with the hotel before your departure.

Heads of Delegations will be required to submit credit card details to the organizers as security against loss or damage to property.

Dietary or other needs

Please inform the organizers of any special dietary or other needs for your delegation upon registration, in order that appropriate arrangements can be completed in time for the event.

Parental consent, release and waiver of liability

All signed forms must be submitted with registration, closing date being the 31st March 2016.

Photography/Film

Photographs will be taken during the event and used by all official partners of the International Children's Games in all global media, e.g.:

- Press
- TV
- Internet

Medical

A declaration of all medical conditions/allergies will be requested including details of medication. Parents/Guardians are requested to sign their consent for the Waiver of Liability, as well as their consent for the Head of Delegation to authorize the medical treatment of participants, should it be required. This form will be sent to the Head of Delegation by email.

Code of Conduct for Athletes/Coaches

The International Children's Games are committed to the highest standards of sport and expect all athletes to honor sports and International Children's Games regulations. Athletes and coaches attending the Games must accept and adhere to this standard. Any violation of these standards may result in disqualification.

Child Protection

The New Taipei City organizers of the 50th International Children's Games are committed to the highest standards in Child Protection. Visiting cities must ensure that they follow their own city's guidelines in ensuring that selection of adult leaders and the supervision of their athletes is conducted appropriately.





Entry Guidelines to Taiwan

Overseas delegates from visiting cities and participants must comply with Taiwanese Immigration requirements when travelling to Taiwan for the International Children's Games.

For information about customs at Taiwan please visit:
<http://iff.immigration.gov.tw/>

Our team is liaising with the National Immigration Agency to assist where possible in streamlining the visa process for registered participants of the International Children's Games 2016.

Upon completion of your registration, New Taipei City ICG will provide each city (listing all registered participants) with a letter of invitation to support their visa application.



Payment of Participation fee

Upon receiving the formal invitation letter for participation, cities are required to pay a fee of 350 Euros to the International Children's Games Committee before starting the Registration Procedure. The payment of the participation fee can only be done by bank transfer.

Method of Payment

Account Name	Comité des Jeux Internationaux des Écoliers
Bank address	Banque Cantonale Vaudoise Case postale 300 CH-1001-Lausanne
Reference text (mandatory!)	"City name" and "Summer Games 2016"
IBAN Number	CH0200767000H53268666
BIC Number	BCVLCH2LXXX

Note:

All remittance handling fees must be covered by the remitter. Failure to do so may result in a delay in city's registration.
 Any received fees that are not identifiable with the correct Text reference will not be accepted and not refunded.
 Payment of participation fees is mandatory before the deadline of invitation.

Sports Summary

All Sports Rules for the New Taipei City International Children's Games 2016 are contained within the Technical Handbook. This is available to download on the Games website: www.icg-newtaipeicity2016.com



Athletics(track and field)

- Each squad may consist of maximum 8 boys and 8 girls (16) and a minimum of 2 boys and 2 girls (4).
- Coaches: 1 for each male team and 1 for each female team.
- Athletes may compete in 2 individual events plus 1 relay, except for 800m and 1500m athletes who can only enter 1 other event which includes the relay.
- A maximum of 2 athletes from each team are allowed to participate in each event.
- We need athletes' personal records in the registration process.
The competition will take place according to I.A.A.F. rules.
Venue: Banqiao First Stadium
Transportation from athletic village: bus



Swimming

- Each squad may consist of maximum 5 boys and 5 girls (10) and a minimum of 2 boys and 2 girls (4).
 - 1 coach per squad.
 - Swimmers may compete in 4 individual events plus 2 relay.
 - A maximum of 2 athletes from each team are allowed to participate in each event.
- The competition will take place according to FINA rules.
Venue: Xinzhuang Civil Sports Center (10x50m lane facility)
Transportation from athletic village: bus



Table Tennis

- The competition will consist of 64 players(32 boys and 32 girls).
 - 1 coach per city.
- The competition will take place according to ITTF rules.
Venue: Taishan Gymnasium
Transportation from athletic village: bus



Tennis

- Each squad may consist of maximum 2 boys and 2 girls (4) and a minimum of 2 players.
- 1 coach per city.

The competition will take place according to I.T.F. rules.
Venue: Outdoor Tennis Court, Xinzhuang Complex Sports Park.
Indoor Tennis Court, National Taiwan Sport University (In case of rain)
Transportation from athletic village: bus



Basketball

- Each squad may consist of maximum 12 players.
- Coaches: 1 for each male team and 1 for each female team.
- The basketball competition will consist of 16 boy's teams and 16 girl's teams(or more).
The competition will take place according to FIBA rules.

Venue: Xinzhuang Gymnasium and Outdoor Basketball Court(for semi-final & final), Xinzhuang Complex Sports Park(for Preliminary rounds)
Transportation from athletic village: bus



Handball

- Each squad may consist of maximum 12 players and a minimum of 7 players.
- Coaches: 1 for each male team and 1 for each female team.

The competition will take place according to IHF rules.
Venue: Banqiao Gymnasium (for boys) and New Taipei Municipal Jiangcui Junior High School(for girls)
Transportation from athletic village: bus



Football(Soccer)

- Each squad may consist of maximum 8 players and a minimum of 6 players.
- Coaches: 1 for each male team and 1 for each female team.
- Teams will consist of 6 players one of which will be a goalkeeper.
- Players should wear shin guards.
The competition will take place according to FIFA rules modified for small-sided games and consist of two 20 minutes halves.

Venue: Soccer Field, Fu Jen Catholic University (for boys) and Athletics Field, Xinzhuang Complex Sports Park (for girls)

Transportation from athletic village: bus



Volleyball

- Each squad may consist of maximum 12 players and a minimum of 6 players.
- Teams will consist of 6 players.
- Coaches: 1 for each male team and 1 for each female team.

The competition will take place according to FIVB rules.

Venue: National Overseas Chinese Senior High School

Transportation from athletic village: bus



Taekwondo

- Each squad may consist of maximum 5 boys and 5 girls.
- Coaches: 1 for each male team and 1 for each female team.
- Electronic score board system will be applied.

The competition will take place according to WTF rules.

Venue: Banshu Gymnasium

Transportation from athletic village: bus

215
520



NEW TAIPEI CITY

INTERNATIONAL
CHILDREN'S
GAMES  2016
50th



COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION
NSW ELECTRICAL
DIVISIONAL BRANCH

NSW DIVISIONAL BRANCH OF THE ELECTRICAL, ENERGY AND SERVICES DIVISION OF THE
COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY INFORMATION, POSTAL, PLUMBING
AND ALLIED SERVICES UNION OF AUSTRALIA

www.etunsw.asn.au

SECRETARY: Steve Butler

ATTN: Mayor & Councillors
Berrigan Shire Council
PO Box 137
BERRIGAN NSW 2712

BERRIGAN SHIRE COUNCIL

02 OCT 2015

FILE _____

REFER TO GM

COPY TO Mayor & Councillors

ACTION / CODE _____

ACKNOWLEDGE Y / N _____

30 September, 2015

Dear Mayor & Councillors

I am writing to raise concerns with you regarding the recent announcement by Essential Energy to axe 1,400 regional jobs across NSW. It is now clear that no regional town will be spared from the loss of highly skilled good quality jobs from your local community.

This news follows the recent announcement by Essential Energy that local councils will be slugged millions of dollars in additional costs relating to street lighting. In essence Essential Energy, supported by the NSW Government, are increasing cost pressures on regional communities while cutting vital regional jobs.

You will recall that there was much debate over state owned electricity companies prior to the March election during which some politicians and one political party claimed to have "saved" Essential Energy, including securing regional jobs. This has now been exposed as a lie.

Three weeks ago the ETU wrote to every single regional Member of Parliament. Only five MP's bothered to respond with none offering assistance. Two MP's agreed to meet with the union to hear our concerns. This response rate and level of support for regional NSW is disappointing to say the least.

I am now writing to all regional councils seeking your support to save local jobs.

You will be told that these job cuts are necessary due to a recent decision by the Australian Energy Regulator to reduce the amount of revenue that Essential Energy can raise from their network or regulated asset base.

It is true that all electricity network companies, including Essential Energy, have had their regulated revenue cut by the AER. However, management at these companies are adopting different strategies to manage this loss of revenue – some by sacking staff, others by growing their business and investing in the future.

Level 5, 370 Pitt Street
Sydney NSW 2000
Phone: 02 9267 4844
Fax: 02 9267 4877

26 Warabrook Bvd
Warabrook NSW 2304
Phone: 02 4968 2488
Fax: 02 4968 3466

Level 2, 63 Market Street
Wollongong NSW 2500
Phone: 02 4229 8711
Fax: 02 4228 5636

25-27 Darling Street
PO Box 126
Mitchell ACT 2911
Phone: 6163 6666
Fax: 6163 6667



-2-

TransGrid – the state’s regionally based high voltage transmission company – has chosen to expand their business resulting in no redundancies. On the other hand Essential Energy management have chosen to directly connect the revenue cut to the number of jobs provided across regional NSW.

The AER determination does not set employment levels. Michelle Groves, CEO, Australian Energy Regulator told a recent NSW parliamentary inquiry:

“We have not made decisions requiring particular staffing levels for these businesses. We have approved total revenues for the businesses to recover from their customers.”

The ETU has raised a number of options to minimise job losses including roster changes, job sharing, voluntary redundancy (direct match/mix and match), employee leave purchase schemes, removal of regional inequality and expansion of the business into non-regulated revenue streams including contestable work. All of these measures have the potential to save jobs and all have been rejected by Essential Energy management.

The ETU and our members are committed to saving as many regional jobs as possible through sustainable long term measures.

Management have proposed pay cuts for workers with savings to be used to fund additional jobs, however managements plan does not deliver secure full time employment but rather fixed term contracts of between 6 months and 2 years after which time these employees will face the sack. This plan is not only unfair but also unsustainable.

Essential Energy are currently planning the immediate sacking of 700 workers from across NSW and the immediate closure of 10 depots (see attachment) with a further 695 workers to be sacked before Christmas with further future depot closures.

On top of these cuts the ETU has also been made aware that Essential Energy are planning the immediate closure of offices in Queanbeyan, Dubbo, Leeton, Wallsend and Sydney. This will potentially impact an additional 200 jobs (see attachment).

The ETU believes that the vast majority of these job losses can be achieved through voluntary redundancy if Essential Energy removes the current regional disadvantage that exists between Essential Energy and their city counterparts.

Currently Essential Energy employees are offered a voluntary redundancy package of 2 weeks’ pay per year of service capped at 52 weeks while their city counterparts are offered 3 weeks’ pay per year of service uncapped.

The ETU believes by removing this regional inequality Essential Energy will achieve a reduction to their workforce to the extent desired through voluntary measures. By taking this approach it is more likely that those who leave will retire and remain in their current regional location. On the contrary if younger workers or apprentices are forced out through involuntary redundancy they are far more likely to relocate their family in order to secure ongoing employment.

-3-

There are a number of things we believe councils, councillors and general managers can do to help save local Essential Energy jobs including:

- Discussing the issue as a matter of urgency and adopting a resolution of council to take action.
- Make representations and meet with your local Member of Parliament.
- Make representations to the Premier.
- Make representations and demand answers from Essential Energy management.
- Refer the issue to your Regional Organisation of Councils.
- Make a public statement, generate local media stories or undertake paid advertising demanding Essential Energy stop job cuts in your local community.
- Engage with the business community to highlight the economic impact of local job losses.

For every 13 Essential Energy jobs lost in a community the local economy will directly lose \$1 million with additional negative impacts through indirect job losses and flow on effects.

Finally, the NSW electricity network was built by local councils over many decades and through rationalisation, amalgamation and corporatisation, often forced by successive state governments, this essential service now places a greater priority on profitability and shareholder returns than community outcomes and service as they once did.

It is time to stand up and fight to protect local jobs in an organisation that was funded by local rate payers.

I am more than happy to discuss this matter and can be contacted on 0408 520 400.

Yours Sincerely,



Neville Betts
Deputy Secretary
Electrical Trades Union, NSW Branch

Attachment

Impact of Essential Energy "Phase 1" cuts

PROPOSED SURPLUS UNFUNDED POSITIONS/REDEPLOYEES BY TOWN								
Albury	10	Coonamble	2	Gunnedah	3	Parkes	1	
Armidale	3	Cootamundra	1	Hay	2	Port Macquarie	36	
Ballina	2	Corowa	1	Inverell	7	Queanbeyan	8	
Barraba	2	Cowra	2	Kempsey	6	Quirindi	2	
Bathurst	18	Crookwell	3	Kyogle	2	Sydney	1	
Bega	6	Culcairn	1	Leeton	5	Tamworth	13	
Blayney	2	Dubbo	10	Lismore	9	Taree	8	
Bombala	1	Dunedoo	3	Maclean	1	Temora	2	
Brewarrina	1	Dungog	1	Molong	1	Tenterfield	2	
Broken Hill	18	Forbes	3	Moree	2	Tumut	1	
Bulahdelah	1	Gilgandra	1	Moruya	1	Tuncurry	1	
Buronga	5	Glen Innes	2	Mudgee	7	Tweed Heads	4	
Canowindra	1	Gloucester	1	Murwillumbah	4	Wagga Wagga	9	
Casino	6	Goondiwindi	2	Nambucca Heads	2	Walcha	1	
Cobar	2	Goulburn	5	Narrabri	4	Walgett	2	
Coffs Harbour	9	Grafton	15	Narromine	3	Wallsend	4	
Coolamon	2	Griffith	6	Oberon	4	Warren	1	
Cooma	5	Gulgong	2	Orange	4	Wellington	1	
							Total	319

PROPOSED DEPOT CONSOLIDATION	
Proposing to consolidate 10 depots in phase 1	
Town	
1 Bonalbo	
2 Woodburn	
3 Coolah	
4 Inglewood	
5 Menindee	
6 Bingara	
7 Narrandera	
8 Wentworth	
9 Moama	
10 Darlington Point	

The following five office locations are proposed for consolidation:

Office	FTEs	Proposed Exit
Queanbeyan office 30 Morriset Street	131	Dec 16
Dubbo office 36 Darling Street	40	Jan 16
Leeton office 19-23 Pine Avenue	10	Jan 16
Wallsend 145 Newcastle Road	11	Jan 16
Sydney office 44 Market Street	8	Jan 16

**MINUTES OF LOCAL EMERGENCY MANAGEMENT COMMITTEE MEETING HELD ON 9
OCTOBER 2015 IN THE BERRIGAN SHIRE COUNCIL CHAMBERS, CHANTER STREET,
BERRIGAN COMMENCING AT 10AM**

Meeting was chaired by – Fred Exton LEMO – Berrigan Shire

Present

Fred Exton	LEMO (Berrigan Shire Council)
Myles Humphries	D/LEMO (Berrigan Shire Council)
Justin Greatorex	NSW SES Berrigan Local Controller
Jinette Graham	NSW SES Berrigan D/Controller
Sgt Paul Jones	LEOCON - NSW Police (Tocumwal)
Scott Fullerton	RMEMO(West) – NSW Police
Des Bradley	Team Leader (Red Cross)
Josephine Cusack	D/Team Leader (Red Cross)
Brian Ohara	NSW Fire & Rescue (Finley)
Patrick Westwood	NSW RFS
Greyon Davis	NSW RFS
Inspector Paul Condon	A/Superintendent NSW Police (Deni LAC)
Steve Hoare	Local Land Services (Deni)

1. Apologies

Peter Klowss	Goulburn Murray Water
Kylie Marquart	Murrumbidgee LHD
Tina Hooper	NSW Ambulance (Berrigan)
Kris Weiss	Tocumwal Search and Rescue Squad Captain
Rob Jansen	NSW Fire and Rescue (Albury)
John Hand	NSW Fire & Rescue (Finley)
Craig McIntyre	NSW SES D/Regional Controller
Bernard Kates	NSW Regional Controller
Marg Wehner	RFS-Southern Border

Moved: Jo Cusack

Seconded: Justin Greatorex

CONFIRMATION OF MINUTES of last meeting held on 3 July, 2015

Moved: Steve Hoare

Seconded: Greydon Davis

2. BUSINESS ARISING FROM THE MINUTES

- **Draft Flood Plan** – Recommendations from the July meeting have been incorporated into the draft plan that was scheduled to be adopted at this meeting. It is expected the plan will be available for distribution prior to the February meeting for adoption at the meeting
- **Draft Emergency Management Plan** – This item will be discussed in general business
- **Tocumwal VRA transition to NSW SES** – This issue will be discussed at the forthcoming State Rescue Board (SRB) meeting on 4th December in Sydney

3. AGENCY REPORTS

- **SES** – Minimal activity with 237 training hours completed, transition from VRA to SES awaiting signoff by SRB. Region H/Q has now renamed the Berrigan SES Unit based in Tocumwal as the Tocumwal SES Unit to maintain continuity for the squad. Justin Greatorex has been reappointed unit controller for the ensuing 2 years.
- **Fire and Rescue** – Berrigan H/Q - 5x grass fires, 1x commercial fire
 Finley H/Q – 5x Alarms, 3x MVA's, 1x Assist, 1x rescue
 Tocumwal – 53x First Responder, 2x MVA's, 2x Fires
- **Ambulance-** NTR
- **Rural Fire Service-** 3x MVA's, 1x Grass Fire, 1x Assist F&R, Southern Oscillation Index lowest since 1997 indicating a difficult fire season. Could be described as an extreme fire season. Service is switching to digital radio system for improved communications. Consideration being given to an early declaration of the bushfire danger period on 26th October depending on conditions. NSW RFS have leased additional air support that includes a 40kilolitre fixed wing tanker that can be deployed state-wide. New web resources include www.myfireplan.com.au and www.myfireplan.com.au/planning to assist NSW residents with fire preparedness.

The REMO pointed out that RFS operational procedures required Councils in fire districts declared Extreme/Catastrophic, or where a large fire is running, required a local EOC liaison office to attend district EOC's at ALBURY or WAGGA, where appropriate and this fact was agreed by LEMC members.

A discussion relating to the merits of Berrigan's primary EOC co-located in the Tocumwal Rescue Squad's H/Q at Tocumwal. The committee agreed that the nominated secondary EOC being the Berrigan Council Chambers would appear to provide a more suitable venue as an EOC.

Motion:

That the current Berrigan Shire primary EOC, co-located with the Tocumwal Rescue Squad at Jerilderie Street Tocumwal become the secondary EOC and the Berrigan Shire Chambers located in Chanter Street, Berrigan become the primary EOC for the Berrigan Shire.

Moved: Patrick Westwood

Seconded: Paul Jones

It was agreed that the Berrigan EOC be set up to test its operational capability within the next two weeks.

- **Police** – 2x MVA's but sometimes MVA's are not attended under new protocols. Inspector Paul Condon expressed his opposition to the holding of the Strawberry Fields event within the Berrigan Shire as per his submission through Council's DA process

Motion:

That the LEMO provide copies of submissions and proposed EM plan for the Strawberry Fields event to LEMC members to provide feedback into the DA process that will be considered for approval at Council's 20th October meeting

Moved: Paul Jones

Seconded: Justin Greateorex

- **VRA** – Minimal activity with 237 hours of training completed. 2x MVA's attended but not required
- **Red Cross** – Mr Des Bradley provided a written report that he spoke to, outlining new response arrangements, field response kits and exercises. The latest initiative by Red Cross is the Register, Find, Reunite project that helps reunite families, friends and loved ones separated in an emergency situation
- **Berrigan Shire Council**

The LEMO spoke regarding the Street Renaming Project in Berrigan, Finley and Tocumwal. A number of ongoing issues related to mapping and upgrading of street names still exist. A letter was tabled, written by Council's General Manager to the Minister of Emergency Services outlining the ongoing issues and frustrations

Motion:

That correspondence regarding this matter be forwarded to the REMO from the LEMC to allow it to be discussed at the next REMC meeting in Wagga on 25th November 2015.

Moved: Greydon Davis

Seconded: Paul Jones

- **REMO** – REMO Scott spoke to his report, outlining a change of name for the Ministry of Police and Emergency Services (MPES) to Department of Justice - Division of Police and Emergency Service under the Department of Justice. A number of courses are available for members to attend as per the Calendar however the Introduction to EM training needs to be preceded by on-line training at www.emergency.nsw.gov.au
- **Local Lands Services (LLS)**- NTR

4. CORRESPONDENCE

Inwards

- As per Agenda

Outwards

- Nil

5. EVENTS

- Strawberry Fields (20-24 November, 2015)

-
- Berrigan Gold Cup (31st October, 2015)
 - Murray Marathon (25-29 November, 2015)

6. UPDATE OF EMERGENCY CONTACT DETAILS –

The contact list was circulated and amended by members.

7. GENERAL BUSINESS

- Local EM Plan Update – D/LEMO, Myles Humphries advised that Part 1 of the EM plan was complete and the REMO led a group discussion related to Part 2 of the document considering Hazards and associated Likelihood and Consequence Ratings. LEMC members then adopted the plan.

Motion:

The LEMC endorse the Local Emergency Management Plan (Parts 1 & 2), and forward a copy to the REMO for consideration by the next REMC meeting to be held in Wagga on 25th November 2015.

Moved: Paul Jones

Seconded: Greydon Davis

8. NEXT MEETING – 5th February 2016at 10am, Berrigan Shire Council Chambers, incorporating the Rescue Sub Committee

9. RESCUE Sub-Committee –

Motion:

That Rescue Sub Committee members endorse LEMC members concerns with the Street Renaming and subsequent mapping project as outlined in the letter sent to the Minister for Emergency Services and tabled to the meeting.

Moved: Paul Jones

Seconded: Justin Greatorex

There being no further business the LEMC meeting closed at 12:02pm with a light lunch



Local Emergency Management Plan September 2015

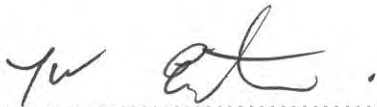


Part 1 – Administration

Authority

The Berrigan Local Emergency Management Plan (EMPLAN) has been prepared by the Berrigan Local Emergency Management Committee in compliance with the State Emergency & Rescue Management Act 1989.

APPROVED



Chair

Berrigan Local Emergency Management Committee

Dated: *12 October 2015*

ENDORSED

Chair

Riverina Murray Regional Emergency Management Committee

Dated:

Contents

Part 1 – Administration	2
Authority	2
Contents	3
Purpose	4
Objectives.....	4
Scope	4
Principles.....	5
Test and Review Process.....	5
Part 2 – Community Context	6
Annexure A – Community Profile.....	6
General	6
Landform and Topography.....	6
Climate.....	6
Land Use	9
Population and People.....	10
Transport Routes and Facilities	12
Economy and Industry	13
Annexure B – Hazards and Risks Summary	14
Annexure C – Local Sub Plans, Supporting Plans and Policies	17
Part 3 – Restricted Operational Information	18
Annexure D – Community Assets.....	18
Key Resources and Locations	18
Key Infrastructure.....	22
Annexure E – Vulnerable Facilities List	23
Annexure F – Consequence Management Guides.....	25

Purpose

Details arrangements for, prevention of, preparation for, response to and recovery from emergencies within the Local Government Area(s) covered by this plan.

It encompasses arrangements for:

- emergencies controlled by combat agencies;
- emergencies controlled by combat agencies and supported by the Local Emergency Operations Controller (LEOCON);
- emergency operations for which there is no combat agency; and
- circumstances where a combat agency has passed control to the LEOCON.

Objectives

The objectives of this plan are to:

- define participating organisation and Functional Area roles and responsibilities in preparation for, response to and recovery from emergencies;
- set out the control, co-ordination and liaison arrangements at the Local level;
- detail activation and alerting arrangements for involved agencies; and
- detail arrangements for the acquisition and co-ordination of resources.

Scope

The plan describes the arrangements at Local level to prevent, prepare for, respond to and recover from emergencies and also provides policy direction for the preparation of Sub Plans and Supporting Plans:

- Arrangements detailed in this plan are based on the assumption that the resources upon which the plan relies are available when required; and
- The effectiveness of arrangements detailed in this plan are dependent upon all involved agencies preparing, testing and maintaining appropriate internal instructions, and/or standing operating procedures.

Principles

The following principles are applied in this plan:

- a) The Emergency Risk Management (ERM) process is to be used as the basis for emergency planning in New South Wales. This methodical approach to the planning process is to be applied by Emergency Management Committees at all levels.
- b) Responsibility for preparation, response and recovery rests initially at Local level. If Local agencies and available resources are not sufficient they are augmented by those at Regional level.
- c) Control of emergency response and recovery operations is conducted at the lowest effective level.
- d) Agencies may deploy their own resources from their own service from outside the affected Local area or Region if they are needed.
- e) The Local Emergency Operations Controller (LEOCON) is responsible, when requested by a combat agency, to co-ordinate the provision of resources support. EOCONs would not normally assume control from a combat agency unless the situation can no longer be contained. Where necessary, this should only be done after consultation with the Regional Emergency Operations Controller (REOCON) and agreement of the combat agency and the appropriate level of control.
- f) Emergency preparation, response and recovery operations should be conducted with all agencies carrying out their normal functions wherever possible.
- g) Prevention measures remain the responsibility of authorities/agencies charged by statute with the responsibility.

Test and Review Process

The Berrigan Local Emergency Management Committee (LEMC) will review this Plan every three (3) years, or following any:

- activation of the Plan in response to an emergency;
- legislative changes affecting the Plan; and
- exercises conducted to test all or part of the Plan.

Part 2 – Community Context

Annexure A – Community Profile

General

The area covered by this plan is the whole of the Shire of Berrigan. This includes part of the area covered by the Deniliquin Local Area Police Command and Sectors of Barooga, Berrigan, Finley and Tocumwal. The Shire is bordered on the west by Conargo and Murray Shires, the north by Jerilderie Shire, the east by Corowa Shire and on the south by the Murray River.

Rescue areas follow Police Sector boundaries and extend outside the Shire. The Tocumwal rescue area extends northward into Jerilderie Shire and westward into Conargo and Murray Shires.

Berrigan Shire is situated in the Murray Irrigation Area. The four main towns in the Shire are Barooga, Berrigan, Finley and Tocumwal. The Shire has a total area of 2,050 square kilometres and a population of 8,000.

Landform and Topography

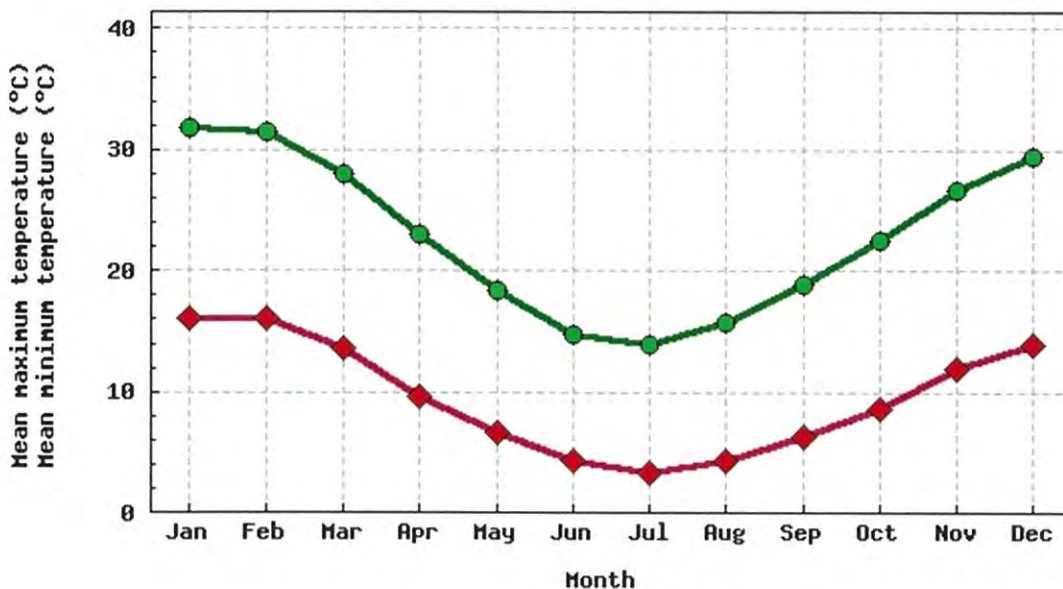
The Shire borders the Murray River; with 75% of the shire area is riverine plains subject to irrigation. A low ridge with granite outcrops extends from the SE corner of the shire to the township of Berrigan, The south west corner contains at least 3 intermittent watercourses with associated sand hills. Approximately 3% of the riverine land within the shire is National Park.

Climate

The climate of the Riverina Murray region has a strong seasonal cycle, with cool to cold winters and warm to hot summers. It is considered likely to be one of the regions of New South Wales most severely impacted by climate change because of increasing temperatures, changes in the volume and distribution of rainfall, reduced snowfalls, and decreases in river flows. Rainfall throughout the Berrigan area is winter–spring dominated, with average annual falls of 444mm. Additional climate data is contained in the table below, extracted from BOM database.

Berrigan Shire Local Emergency Management Plan

Location: 074106 TOCUMWAL AIRPORT



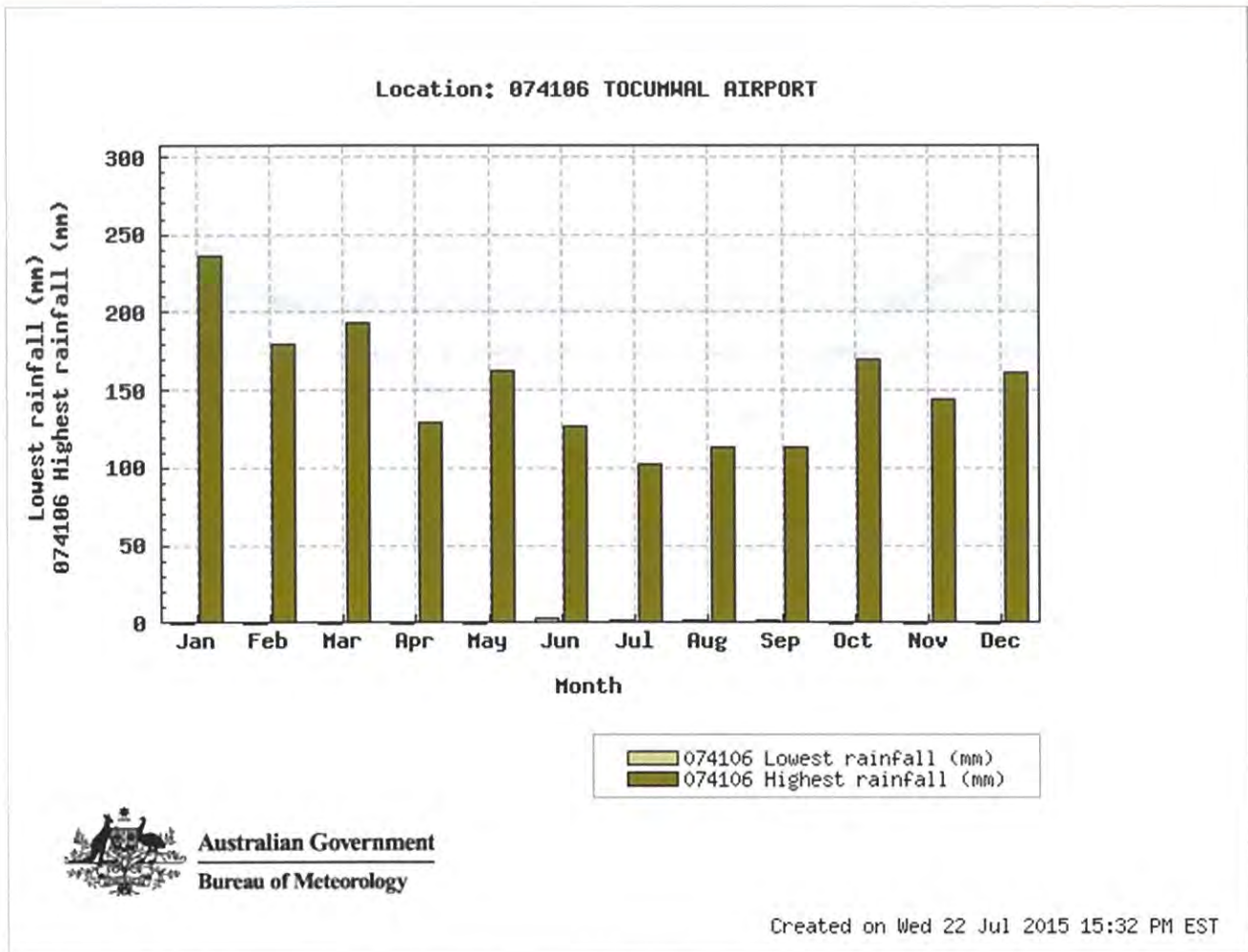
● 074106 Mean maximum temperature (°C)
◆ 074106 Mean minimum temperature (°C)



Australian Government
Bureau of Meteorology

Created on Wed 22 Jul 2015 15:28 PM EST

Berrigan Shire Local Emergency Management Plan



The Impacts of Climate Change on Natural Hazards Profile-State Overview 2010 report identifies that:

Daily maximum temperatures are projected to rise across all seasons by an average of 1.5–3°C, with the greatest increase in winter and spring (2–3°C). Nights are also projected to be warmer by an average 0.5–2°C, with the greatest increase in spring (1–2°C). Rainfall is projected to shift from winter to summer dominance with overall total falls declining, especially in the winter growing season. This decline is projected to be 20–50%, with the greatest reduction in southern parts of the region. Spring and autumn are projected to be similar to winter with rainfall decreasing by up to 50%, and the largest decreases occurring in the south and west. Evaporation is projected to increase in these seasons, exacerbating the dry conditions. Projected increases in the severity of short, medium and longer term droughts are likely to lead to a decrease of up to 15% in total runoff. El Niño years experienced in the region are likely to continue to result in an increased probability of lower than average rainfall and become hotter. La Niña years experienced in the region are likely to continue to result in an increased probability of higher than average rainfall and become warmer, with storms producing heavy downpours likely to become more frequent. Projections indicate that despite water stress overall becoming more intense, there is a risk that flood-producing rainfall events are likely to become more frequent and more intense

with increased summer rainfall in La Niña years in the Riverina Murray region which includes extensive floodplains and wetlands.

CROSS BORDER EMERGENCY MANAGEMENT ARRANGEMENTS

- 1.7 Berrigan Shire is located in the south-west corner of New South Wales and as such shares State borders with Victoria.

In Victoria the neighbouring Victorian local government area is Moira Shire.

- 1.8 The Berrigan Shire Local Emergency Management Committee will establish and maintain liaison with Moira Shire Emergency Management Planning Committee.

- 1.9 Berrigan Shire LEMC and Moira Shire Emergency Management Committee will develop mutual support arrangements to assist each other in various emergency situations.

These arrangements will need to consider;

Resource Availability (If not required by the home state)

Timeframes for use of the resource (How long is it available for and how far can it go into the requisition state)

Management of the resource, including liaison officers to LEOC/MECC

Cost recovery considerations (In what circumstances costs will be charged)

Insurances (In what circumstances insurances may need to be amended)

State requirements.

Land Use

Berrigan Shire is a predominately rural area with 4 townships and several localities. Rural lands are used for agriculture, with sheep and cattle grazing, cereal crops, and intensive irrigated agriculture with rice, canola and other pulse crops. The Shire also has a significant presence of dairy farms providing raw milk to factories located in Cobram and Strathmerton in Victoria and Wagga in NSW. Tourism also represents a major activity within the shire.

Berrigan Shire Local Emergency Management Plan

Land Use Zone / Type / Classification	Area (ha)	% of LGA
RU1 Primary Production	192,953	93.39
R5 Large Lot Residential	740	0.36
RU5 Villages	1394	0.67
IN1 General Industrial	652	0.32
SP2 Infrastructure	2500	1.21
RE2 Private Recreation	253	0.12
E1 National Parks and Nature Reserves	4018	1.94
W2 Recreational Waterways	4000	1.93
E3 Environmental Management	90	0.04

Population and People

Ref: 2011 Census

LGA	Population	Over 65		Under 15		Persons living alone	
		No.	%	No.	%	No.	% of Households
Berrigan	1252	340	35.2	263	21	198	36.3
Finley	2512	769	30.6	577	23	340	32.5
Tocumwal	2398	1018	42	425	17.7	300	29.1
Barooga	1920	523	27.2	465	24.2	185	24.5
TOTAL	8082	2650		1730		1023	

Berrigan Shire

The median age of people in Berrigan LGA was 48 years. Children aged 0 - 14 years made up 17.3% of the population and people aged 65 years and over made up 25.2% of the population.

For the 2011 Census in Berrigan LGA, there were 166 Aboriginal and Torres Strait Islander people. Of these, 79 (or 47.6%) were male and 87 (or 52.4%) were female. The median age was 16 years.

Dwellings

Berrigan

Of occupied private dwellings in Berrigan (LGA), 87.9% were separate houses, 4.5% were semi-detached, row or terrace houses, townhouses etc, 4.9% were flats, units or apartments and 2.6% were other dwellings.

Language

Berrigan

In Berrigan (LGA) 93.4% of people only spoke English at home. Other languages spoken at home included Italian 0.4%, German 0.3%, Ndebele 0.2%, Cantonese 0.2% and Dutch 0.1%.

Employment

Berrigan

There were 3,571 people who reported being in the labour force in the week before Census night in Berrigan (LGA). Of these 58.1% were employed full time, 30.0% were employed part-time and 4.4% were unemployed.

Berrigan (LGA) included Managers 21.0%, Technicians and Trades Workers 13.9%, Labourers 13.7%, Professionals 12.2%, and Community and Personal Service Workers 10.8%.

Of the employed people in Berrigan (LGA), 10.1% worked in Sheep, Beef Cattle and Grain Farming. Other major industries of employment included School Education 5.7%, Dairy Cattle Farming 4.7%, Road Freight Transport 3.7% and Residential Care Services 3.5%.

Mobility, Vehicles Per Dwelling/Travel to Work

Berrigan

In Berrigan (LGA), on the day of the Census, the methods of travel to work for employed people were Car, as driver 60.4%, Walked only 7.2% and Car, as passenger 3.3%. Other common responses were Truck 1.8% and Other 1.0%. On the day, 0.6% of employed people travelled to work on public transport and 63.9% by car (either as driver or as passenger).

Transport Routes and Facilities

The main transport routes through the local area are :

Major Road links include:

North Newell Hwy – Victoria/ Queensland

Tocumwal-Finley-Jerilderie

East Riverina Hwy (58) –

Albury- Berrigan-Finley-Deniliquin

Tocumwal – Barooga Rd

South Newell Hwy Queensland/ Victoria

West Riverina Hwy (Deniliquin)

Rail

A Victorian Broad Gauge Rail freight line travels through Berrigan Shire and terminates at Tocumwal.

WATERWAYS, WATER STORAGE AND LAKES

The main bodies of water in the local area are:

Murray River which flows through Barooga and Tocumwal Township's from the east to West.

Finley lake storage area.

Mulwala Canal which is part of an extensive irrigation system in the southern part of the planning area and supplies town water to Berrigan and Finley.

AIRPORTS

The airports located in the local area are:

The only airport in Berrigan LGA is situated at Tocumwal and is 24 hour operations with PAL lighting on VHF 125.5 Mhz. A refuelling bowser is also available 24 hours which includes an EFTPOS arrangement

Unsealed airstrips are located in Berrigan (3km north east – adjacent to Riverina Highway) and Finley (1km south- adjacent to Newell Highway)

Economy and Industry

Major industries in the area include irrigated agriculture (rice, cotton, wheat, canola), dryland agriculture (wheat, oats, barley, canola), sheep, cattle, dairy, and tourism. Summer and Easter holidays bring an influx of visitors for water-skiing, camping and fishing – mainly from Victoria.

Annexure B – Hazards and Risks Summary

A Local Emergency Risk Management (ERM) Study has been undertaken by the <Name>> Local Emergency Management Committee identifying the following hazards as having risk of causing loss of life, property, utilities, services and/or the community's ability to function within its normal capacity. These hazards have been identified as having the potential to create an emergency. The Name Emergency Risk Management Study should be referenced to identify the complete list of consequences and risk descriptions.

Hazard	Risk Description	Likelihood Rating	Consequence Rating	Risk Priority	Combat / Responsible Agency
Agricultural Disease (Animal)	An agriculture/horticulture incident that results, or has potential to result, in the spread of a communicable disease or infestation.	Possible	Major	Extreme	Department of Primary Industries
Bridge Collapse	Failure of a major bridge structure with or without warning owing to structural failure or as a result of external/ internal events or other hazards/ incidents.	Unlikely	Moderate	Medium	LEOCON
Communicable Disease (Human)	Pandemic illness that affects, or has potential to affect, large portions of the human population	Possible	Catastrophic	Extreme	Department of Health
Dam Failure	Dam Failure in upper catchment causing inundation within the shire area	Rare	Catastrophic	Extreme	LEOCON

Hazard	Risk Description	Likelihood Rating	Consequence Rating	Risk Priority	Combat / Responsible Agency
Fire (Bush or Grass)	Major fires in areas of bush or grasslands.	Likely	Moderate	High	NSW RFS FRNSW
Fire (Commercial)	Serious commercial fires in shopping centres, aged persons units, nursing homes and hospitals.	Possible	Moderate	Medium	FRNSW NSW RFS
Fire (Residential)	Serious residential fire in medium/high rise apartments.	Possible	Minor	Medium	FRNSW NSW RFS
Flood (Riverine)	River flows exceed the capacity of normal river systems resulting in flood waters escaping and inundating river plains	Possible	Major	Extreme	NSW SES
Hazardous Release	Hazardous material released as a result of an incident or accident.	Likely	Moderate	High	FRNSW
Heatwave	A sequence of abnormally hot conditions having the potential to affect a community adversely.	Likely	Major	High	SECON
Storm	Severe storm with accompanying lightning, hail, wind, and/or rain that causes severe damage and/or localised flooding.(includes tornado)	Possible	Moderate	High	NSW SES

Berrigan Shire Local Emergency Management Plan

Hazard	Risk Description	Likelihood Rating	Consequence Rating	Risk Priority	Combat / Responsible Agency
Transport Emergency (Road)	A major vehicle accident that disrupts one or more major transport routes that can result in risk to people trapped in traffic jams, restrict supply routes and/or protracted loss of access to or from the area.	Possible	Moderate	High	LEOCON
Utilities Failure	Major failure of essential utility for unreasonable periods of time as a result of a natural or man-made occurrence.	Possible	Major	High	LEOCON

Annexure C – Local Sub Plans, Supporting Plans and Policies

Responsibility for the preparation and maintenance of appropriate sub and supporting plans rest with the relevant Combat Agency Controller or the relevant Functional Area Coordinator.

The sub/supporting plans are developed in consultation with the <<Name>> LEMC and the community.

The plans listed below are supplementary to this EMPLAN. The sub/supporting plans have been endorsed by the LEMC and are determined as compliant and complimentary to the arrangements listed in this EMPLAN.

These plans are retained by the LEMO on behalf of the LEMC and public release versions are available on the Council Website.

Plan/Policy	Purpose	Combat / Responsible Agency
Berrigan Local Flood plan	Flood Mitigation and response	NSW State Emergency Service
Corowa-Berrigan Local Bush fire management plan	Bush Fire Mitigation and Response	NSW Rural Fire Service
Aerodrome EM Plan	Aerodrome Emergency Response	Local Emergency Operations Controller
Orica MHF EM Plan	Emergency Response and Mitigation	Other
Click here to enter text.	Click here to enter text.	Choose an item.

Part 3 – Restricted Operational Information

Annexure D – Community Assets

Key Resources and Locations

Click here to enter text.

Information in this Annexure should identify and capture key community assets, whose availability or loss may have an impact on emergency operations. Location details should be captured to assist in geo-coding and damage assessment when required.

Emergency Operations Centre(s)

Click here to enter text.

Combat Agency Control / Operations Centre(s)

Click here to enter text.

Police Station(s)

Click here to enter text.

Fire Station(s)

Click here to enter text.

Ambulance Station(s)

Click here to enter text.

Rural Fire Service Units

Click here to enter text.

State Emergency Service Units

Click here to enter text.

Accredited Rescue Units

Click here to enter text.

Hospitals, Medical Facilities and Capability

Click here to enter text.

Evacuation Centres, Activation and Capacity

Centre Name:			
Click here to enter text.			
Street Address:		Click here to enter text.	
Suburb / Town:		Click here to enter text.	
Nearest Cross St or Landmark:		Click here to enter text.	
Coordinates:		Click here to enter text.	
Facility Owner:		Click here to enter text.	
Facility Type:		Click here to enter text.	
Contacts:			
Primary Activation Contact:		Alternate Activation Contact:	
Name:	Click here to enter text.	Name:	Click here to enter text.
Telephone:	Click here to enter text.	Telephone:	Click here to enter text.
Mobile:	Click here to enter text.	Mobile:	Click here to enter text.
Other:	Click here to enter text.	Other:	Click here to enter text.
Capacity			
Short Term (2.0 m2 per person)		Click here to enter text.	
Long Term (3.5 m2 per person)		Click here to enter text.	
Time required to set –up		Click here to enter text.	
Last Audit Date		Click here to enter a date.	

Centre Name:			
Click here to enter text.			
Street Address:		Click here to enter text.	
Suburb / Town:		Click here to enter text.	
Nearest Cross St or Landmark:		Click here to enter text.	
Coordinates:		Click here to enter text.	
Facility Owner:		Click here to enter text.	
Facility Type:		Click here to enter text.	
Contacts:			
Primary Activation Contact:		Alternate Activation Contact:	
Name:	Click here to enter text.	Name:	Click here to enter text.
Telephone:	Click here to enter text.	Telephone:	Click here to enter text.
Mobile:	Click here to enter text.	Mobile:	Click here to enter text.
Other:	Click here to enter text.	Other:	Click here to enter text.
Capacity			
Short Term (2.0 m2 per person)		Click here to enter text.	
Long Term (3.5 m2 per person)		Click here to enter text.	
Time required to set –up		Click here to enter text.	
Last Audit Date		Click here to enter a date.	

Evacuation Centres, Activation and Capacity

Centre Name:			
Click here to enter text.			
Street Address:		Click here to enter text.	
Suburb / Town:		Click here to enter text.	
Nearest Cross St or Landmark:		Click here to enter text.	
Coordinates:		Click here to enter text.	
Facility Owner:		Click here to enter text.	
Facility Type:		Click here to enter text.	
Contacts:			
Primary Activation Contact:		Alternate Activation Contact:	
Name:	Click here to enter text.	Name:	Click here to enter text.
Telephone:	Click here to enter text.	Telephone:	Click here to enter text.
Mobile:	Click here to enter text.	Mobile:	Click here to enter text.
Other:	Click here to enter text.	Other:	Click here to enter text.
Capacity			
Short Term (2.0 m2 per person)		Click here to enter text.	
Long Term (3.5 m2 per person)		Click here to enter text.	
Time required to set –up		Click here to enter text.	
Last Audit Date		Click here to enter a date.	

Centre Name:			
Click here to enter text.			
Street Address:		Click here to enter text.	
Suburb / Town:		Click here to enter text.	
Nearest Cross St or Landmark:		Click here to enter text.	
Coordinates:		Click here to enter text.	
Facility Owner:		Click here to enter text.	
Facility Type:		Click here to enter text.	
Contacts:			
Primary Activation Contact:		Alternate Activation Contact:	
Name:	Click here to enter text.	Name:	Click here to enter text.
Telephone:	Click here to enter text.	Telephone:	Click here to enter text.
Mobile:	Click here to enter text.	Mobile:	Click here to enter text.
Other:	Click here to enter text.	Other:	Click here to enter text.
Capacity			
Short Term (2.0 m2 per person)		Click here to enter text.	
Long Term (3.5 m2 per person)		Click here to enter text.	
Time required to set –up		Click here to enter text.	
Last Audit Date		Click here to enter a date.	

Evacuation Centres, Activation and Capacity

Centre Name:			
Click here to enter text.			
Street Address:		Click here to enter text.	
Suburb / Town:		Click here to enter text.	
Nearest Cross St or Landmark:		Click here to enter text.	
Coordinates:		Click here to enter text.	
Facility Owner:		Click here to enter text.	
Facility Type:		Click here to enter text.	
Contacts:			
Primary Activation Contact:		Alternate Activation Contact:	
Name:	Click here to enter text.	Name:	Click here to enter text.
Telephone:	Click here to enter text.	Telephone:	Click here to enter text.
Mobile:	Click here to enter text.	Mobile:	Click here to enter text.
Other:	Click here to enter text.	Other:	Click here to enter text.
Capacity			
Short Term (2.0 m2 per person)		Click here to enter text.	
Long Term (3.5 m2 per person)		Click here to enter text.	
Time required to set –up		Click here to enter text.	
Last Audit Date		Click here to enter a date.	

Centre Name:			
Click here to enter text.			
Street Address:		Click here to enter text.	
Suburb / Town:		Click here to enter text.	
Nearest Cross St or Landmark:		Click here to enter text.	
Coordinates:		Click here to enter text.	
Facility Owner:		Click here to enter text.	
Facility Type:		Click here to enter text.	
Contacts:			
Primary Activation Contact:		Alternate Activation Contact:	
Name:	Click here to enter text.	Name:	Click here to enter text.
Telephone:	Click here to enter text.	Telephone:	Click here to enter text.
Mobile:	Click here to enter text.	Mobile:	Click here to enter text.
Other:	Click here to enter text.	Other:	Click here to enter text.
Capacity			
Short Term (2.0 m2 per person)		Click here to enter text.	
Long Term (3.5 m2 per person)		Click here to enter text.	
Time required to set –up		Click here to enter text.	
Last Audit Date		Click here to enter a date.	

Key Infrastructure

Power Stations, Sub Stations and Key Distribution Points

[Click here to enter text.](#)

Water Treatment and Key Distribution Networks

[Click here to enter text.](#)

Sewerage Treatment and Key Networks

[Click here to enter text.](#)

Fuel Depots

[Click here to enter text.](#)

Telephone Exchanges

[Click here to enter text.](#)

Mobile Phone Infrastructure Locations

[Click here to enter text.](#)

Radio Network Infrastructure

[Click here to enter text.](#)

Commercial Broadcasting Infrastructure

[Click here to enter text.](#)

Annexure E – Vulnerable Facilities List

Name	Type	Address	Telephone	Population
Click here to enter text.	Choose an item.	Click here to enter text.	Click here to enter text.	Click here to enter text.
Click here to enter text.	Choose an item.	Click here to enter text.	Click here to enter text.	Click here to enter text.
Click here to enter text.	Choose an item.	Click here to enter text.	Click here to enter text.	Click here to enter text.
Click here to enter text.	Choose an item.	Click here to enter text.	Click here to enter text.	Click here to enter text.
Click here to enter text.	Choose an item.	Click here to enter text.	Click here to enter text.	Click here to enter text.
Click here to enter text.	Choose an item.	Click here to enter text.	Click here to enter text.	Click here to enter text.
Click here to enter text.	Choose an item.	Click here to enter text.	Click here to enter text.	Click here to enter text.
Click here to enter text.	Choose an item.	Click here to enter text.	Click here to enter text.	Click here to enter text.

Name	Type	Address	Telephone	Population
Click here to enter text.	Choose an item.	Click here to enter text.	Click here to enter text.	Click here to enter text.
Click here to enter text.	Choose an item.	Click here to enter text.	Click here to enter text.	Click here to enter text.

Annexure F – Consequence Management Guides

The following consequence management guides relate to hazards that are rated Moderate or require significant coordination (Delete as appropriate).

Agricultural Disease

Bridge Collapse

Building Collapse

Dam Failure

Earthquake

Evacuations

Fire – Bush/Grass

Fire – Commercial

Fire – Residential

Flood – Flash

Flood – Riverine

Hazardous Materials

Heat Wave

Landslip

Pandemic

Storm

Transport Emergency – Air

Transport Emergency – Road

Transport Emergency – Sea

Tsunami

Utilities Failure

