

AGENDA

ORDINARY COUNCIL MEETING



19 DECEMBER 2024

Commencing at 4pm in the

Shire of Wyalkatchem Council Chambers

27 Flint Street, Wyalkatchem

NOTICE OF COUNCIL MEETING

The next Ordinary Meeting of the Wyalkatchem Shire Council will be held on Thursday 19 December 2024 in the Council Chambers, 27 Flint Street Wyalkatchem, commencing at 4pm.

An Agenda for this meeting will be made available from the Shire Administration Office and on our website www.wyalkatchem.wa.gov.au

ORDER OF EVENTS

Thursday, 19 December 2024

4:00pm Ordinary Meeting of Council followed by refreshments.

I have reviewed this agenda, I am aware of all recommendations made to Council, and I support each as presented.

Sabine Taylor

CHIEF EXECUTIVE OFFICER

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Wyalkatchem for any act, omission or statement or intimation occurring during this meeting. It is strongly advised that persons do not act on what is heard at this meeting and should only rely on written confirmation of Council's decisions, which will be provided within ten days of this meeting.

DISCLOSURE OF INTEREST

Councillors and staff are reminded of the requirements of section 5.65 of the *Local Government Act 1995*, to disclose any interest or perceived interest in any matter to be discussed during a meeting, and also the requirement to disclose any item affecting impartiality.

<u>Financial Interest:</u>

Under section 5.60A of the *Local Government Act 1995*, a person is said to have a financial interest in a matter if it is reasonable to expect that the matter will, if dealt with by the Local Government in a particular way, result in a financial gain, loss, benefit or detriment for the person.

Proximity Interest:

Under section 5.60B of the *Local Government Act 1995*, a person is said to have a proximity interest in a matter if the matter concerns a proposed change to a planning scheme affecting land that adjoins the person's land; a proposed change to the zoning or use of land that adjoins the person's land; or a proposed development of land that adjoins the person's land.

Impartiality Interest:

To maintain transparency, it is important to disclose all interests, including impartiality interests which include interests arising from kinship, friendship and membership of associations. If it is possible that your vote on a matter may be perceived as impartial, you should disclose your interest.

<u>Disclosing an Interest:</u>

Disclosures must be made, in writing, to the Chief Executive Officer prior to the meeting at which the matter in which you have an interest is to be discussed.

If you disclose a Financial or Proximity Interest, you must leave the room while the matter is discussed and voted on. Only after a decision has been reached may you return to the meeting, at which time the Presiding Person will inform you of Council's decision on the matter.

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1. DECLARATION OF OPENING

2. PUBLIC QUESTION TIME

- 2.1. Response to Public Questions Previously Taken on Notice
- 2.2. Declaration of Public Question Time opened
- 2.3. Declaration of Public Question Time closed

3. ATTENDANCE, APOLOGIES, LEAVE OF ABSENCE

- 3.1. Attendance
- 3.2. Apologies
- 3.3. Approved Leave of Absence
- 3.4. Applications for Leave of Absence

4. OBITUARIES

5. PETITIONS, DEPUTATIONS, PRESENTATIONS

- 5.1. Petitions
- 5.2. Deputations
- 5.3. Presentations

6. DECLARATIONS OF INTEREST

- **6.1. Financial and Proximity Interest**
- **6.2.** Impartiality Interests

7. CONFIRMATION AND RECEIPT OF MINUTES

7.1. Confirmation of Minutes

7.1.1. Ordinary Meeting of Council – 21 November 2024

Minutes of the Shire of Wyalkatchem Ordinary Meeting held on Thursday 21 November 2024. (Attachment 7.1.1)

OFFICER RECOMMENDATION:

That the minutes of the Shire of Wyalkatchem Ordinary Meeting of Council of Thursday 21 November 2024 (Attachment 7.1.1) be confirmed as a true and correct record.



MINUTES OF THE ORDINARY MEETING OF COUNCIL HELD ON

21 November 2024

Council Chambers
Honour Avenue
Wyalkatchem

Commencement: 3:59pm

Closure 5:16pm

Preface

When the Chief Executive Officer approved these Minutes for distribution they are in essence "Unconfirmed" until the following Ordinary Meeting of Council, where the minutes will be confirmed subject to any amendments.

The "Confirmed" Minutes are then signed off by the Presiding Member.

Unconfirmed Minutes

These unconfirmed minutes were approved for distribution on 2 December 2024.

Sabine Taylor

Chief Executive Officer

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1. DECLARATION OF OPENING

The President, Cr Garner, declared the meeting open at 3:59pm.

2. PUBLIC QUESTION TIME

2.1. Response to Public Questions Previously Taken on Notice

Nil

2.2. Declaration of Public Question Time opened

Public Question Time opened at 4:00pm

2.3. Declaration of Public Question Time closed

Public Question Time closed at 4:00pm

3. ATTENDANCE, APOLOGIES, LEAVE OF ABSENCE

3.1. Attendance

Cr Owen Garner President

Cr Christy Petchell Deputy President

Cr Christopher Loton Cr Tracy Dickson Cr Justin Begley Cr Rod Lawson Kerr

Sabine Taylor Chief Executive Officer

Claire Trenorden Manager Corporate Services

Eric Anderson Jennie Gorham

3.2. Visitors

Gwen Kelly

3.3. Apologies

Cr Rod Lawson Kerr arrived at 4:26pm.

3.4. Approved Leave of Absence

Nil

3.5. Applications for Leave of Absence

Nil

4. OBITUARIES

The President advised the following residents and former residents of Wyalkatchem had recently passed away:

Rainer Burdack and Jim Henderson

5. PETITIONS, DEPUTATIONS, PRESENTATIONS

5.1. Petitions

Nil

5.2. Deputations

Nil

5.3. Presentations

Nil

6. DECLARATIONS OF INTEREST

6.1. Financial and Proximity Interest

Nil

6.2. Impartiality Interests

Nil

7. CONFIRMATION AND RECEIPT OF MINUTES

7.1. Confirmation of Minutes

7.1.1. Ordinary Meeting of Council – 17 October 2024

Minutes of the Shire of Wyalkatchem Ordinary Meeting held on Thursday 17 October 2024. (Attachment 7.1.1)

OFFICER RECOMMENDATION/COUNCIL RESOLUTION:

(160/2024) Moved: Cr Begley Seconded: Cr Dickson

That the minutes of the Shire of Wyalkatchem Ordinary Meeting of Council of Thursday 17 October 2024 (Attachment 7.1.1) be confirmed as a true and correct record.

CARRIED 6/0

7.1.2. Special Meeting of Council – 12 November 2024

Minutes of the Shire of Wyalkatchem Special Meeting held on Tuesday 12 November 2024. (Attachment 7.1.2)

OFFICER RECOMMENDATION/COUNCIL RESOLUTION:

(161/2024) Moved: Cr Petchell Seconded: Cr Begley
That the minutes of the Shire of Wyalkatchem Special Meeting of Council of
Tuesday 12 November 2024 (Attachment 7.1.2) be confirmed as a true and correct record.

CARRIED 6/0

7.2. Receipt of Minutes

7.2.1. Audit and Risk Management Committee Minutes – 5 September 2024

Minutes of the Audit and Risk Management Committee meeting held on Thursday 5 September 2024 (Attachment 7.2.1)

OFFICER RECOMMENDATION/COUNCIL RESOLUTION:

(162/2024) Moved: Cr Petchell Seconded: Cr Loton

That the minutes of the Audit and Risk Management Committee meeting held on Thursday 5 September 2024 (Attachment 7.2.1) be received by Council.

CARRIED 6/0

7.2.2. Wheatbelt North Regional Road Group Minutes - 30 September 2024

Minutes of the Wheatbelt North Regional Road Group meeting held on Monday 30 September 2024 (Attachment 7.2.2)

OFFICER RECOMMENDATION/COUNCIL RESOLUTION:

(163/2024) Moved: Cr Begley Seconded: Cr Petchell

That the minutes of the Wheatbelt North Regional Road Group meeting held on Monday 30 September 2024 (Attachment 7.2.2) be received by Council.

CARRIED 6/0

7.2.3. Wyalkatchem Local Emergency Management Committee Minutes – 2 October 2024

Minutes of the Wyalkatchem Local Emergency Management Committee held on Wednesday 2 October 2024 (Attachment 7.2.3)

OFFICER RECOMMENDATION/COUNCIL RESOLUTION:

(164/2024) Moved: Cr Dickson Seconded: Cr Loton

That the minutes of the Wyalkatchem Local Emergency Management Committee meeting held on Wednesday 2 October 2024 (Attachment 7.2.3) be received by Council.

CARRIED 6/0

7.2.4. CEACA Management Committee Meeting Minutes – 4 November 2024

Minutes of the CEACA Management Committee meeting held on Monday 4 November 2024 (Attachment 7.2.4)

OFFICER RECOMMENDATION/COUNCIL RESOLUTION:

(165/2024) Moved: Cr Stratford Seconded: Cr Loton

That the minutes of the CEACA Management Committee meeting held on Monday 4 November 2024 (Attachment 7.2.4) be received by Council.

CARRIED 6/0

7.2.5. CEACA Annual General Meeting Minutes – 4 November 2024

Minutes of the CEACA Annual General meeting held on Monday 4 November 2024 (Attachment 7.2.5)

OFFICER RECOMMENDATION/COUNCIL RESOLUTION:

(166/2024) Moved: Cr Begley Seconded: Cr Petchell

That the minutes of the CEACA Annual General meeting held on

Monday 4 November 2024 (Attachment 7.2.5) be received by Council.

CARRIED 6/0

7.2.6. NEWTRAVEL Annual General Meeting Minutes – 31 October 2024

Minutes of the NEWTRAVEL Annual General meeting held on Thursday 31 October 2024 (Attachment 7.2.6)

OFFICER RECOMMENDATION/COUNCIL RESOLUTION:

(167/2024) Moved: Cr Stratford Seconded: Cr Dickson
That the minutes of the NEWTRAVEL Annual General meeting held on
Thursday 31 October 2024 (Attachment 7.2.6) be received by Council.

CARRIED 6/0

7.2.7. NEWTRAVEL General Meeting Minutes – 31 October 2024

Minutes of the NEWTRAVEL General meeting held on Thursday 31 October 2024 (Attachment 7.2.7)

OFFICER RECOMMENDATION/COUNCIL RESOLUTION:

(168/2024) Moved: Cr Petchell Seconded: Cr Dickson
That the minutes of the NEWTRAVEL General meeting held on
Thursday 31 October 2024 (Attachment 7.2.7) be received by Council.

CARRIED 6/0

Cr Lawson Kerr entered the meeting at 4:26pm

8. ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION

Cr Garner made mention of the truck fire on the Goomalling-Merredin Rd on the 08/11/2024 and thanked Acting Manager of Works, Eric Anderson for going straight out with the loader and also the Wyalkatchem VFRS for their attendance.

He also said the Halloween event went particularly well and to pass his congratulations onto Community Development Officer, Nikki Towell for organising. And that Old Mother Hubbard went well and thanks to the entire team for their efforts in organising.

9. MATTERS FOR WHICH THE MEETING MAY BE CLOSED

NIL

10.REPORTS

10.1. CORPORATE AND COMMUNITY SERVICES 10.1.1. ACCOUNTS FOR PAYMENT – OCTOBER 2024

Applicant: Shire of Wyalkatchem
Location: Shire of Wyalkatchem
Date: 8 November 2024

Reporting Officer: Parul Begum, Finance Officer Disclosure of Interest: No interest to disclose

File Number: 12.10.02

Attachment Reference: Attachment 10.1.1 – Accounts for payment – October 2024

SUMMARY

To provide the Council with a list of accounts paid by the Chief Executive Officer in accordance with his delegated authority and for the Council to endorse the payments made for the prior month.

BACKGROUND

The Local Government (Financial Management) Regulations 1996, s13(1), requires that if a local government has delegated to the CEO its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing all payments since the last such list was prepared.

The council has delegated to the CEO (delegation number 1.2.17) the power to make payments from the municipal fund or trust fund.

COMMENT

The August payment listing 2024 is presented to the Council for their endorsement.

Bank Account	Payment Type	Last Number	First Number in the report
Municipal	Cheque	0	0
Municipal & Trust	EFT	EFT 4103	EFT4012
Reserves	EFT	EFT	No Payments
DD	DD	DD3608.1	DD3553.1

STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations, S13.1

POLICY IMPLICATIONS

There are no direct policy implications in relation to this item.

FINANCIAL IMPLICATIONS

Expenditure in accordance with the 2024/2025 Annual Budget.

COMMUNITY & STRATEGIC OBJECTIVES

The matter before the Council generally accords with the Shire's desired outcome, as expressed in the revised Shire of Wyalkatchem Strategic Community Plan.

Pillar 4 Civic Leadership	Statement of Strategic Outcome: We lead with accountability, connection and openness through best-practice systems, policies and financial controls
Goal No.	GOAL 11. High standard of governance
11.3	Ongoing long term financial planning and transparent financial management

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION/COUNCIL RESOLUTION:

(169/2024) Moved: Cr Petchell Seconded: Cr Begley

That Council endorsed the Total payments for the month of August being \$ 414,813.00 which comprised of:

- 1. Cheque 16894 payments in the Municipal Fund totalling \$0.00
- 2. Electronic Funds Transfer (EFT) payments in the Municipal Fund totalling \$379,919.21;
- 3. Direct Debit (DD) payments in the Municipal Fund totalling \$34,893.79;

CARRIED 7/0

10.1.2. ACCOUNTS FOR PAYMENT – CREDIT CARDS – SEPTEMBER 2024

Applicant: Shire of Wyalkatchem
Location: Shire of Wyalkatchem
Date: 8 November 2024

Reporting Officer: Parul Begum, Finance Officer

Disclosure of Interest: No interest to disclose

File Number: File Ref: 12.10.02

Attachment Reference: Attachment 10.1.2 – Credit Cards – September 2024

BACKGROUND

Council governance procedures require the endorsement of credit card payments at each OMC. The attached credit card payment report has been reviewed by the Manager of Corporate Services and the CEO.

STATUTORY ENVIRONMENT

Local Government Act 1995, Part 6 – Financial Management s.6.4 Local Government (Financial Management) Regulations 1996, R34

POLICY IMPLICATIONS

Policy Number 2.1 – Purchasing Policy.

Policy Number 2.3 – Credit Card Policy.

FINANCIAL IMPLICATIONS

Nil. Reported expenditure is assessed by management as being consistent with the FY24 -25 Annual Budget.

COMMUNITY & STRATEGIC OBJECTIVES

The matter before the Council generally accords with the Shire's desired outcome, as expressed in the revised Shire of Wyalkatchem Strategic Community Plan.

Pillar 4 Civic Leadership	Statement of Strategic Outcome: We lead with accountability, connection and openness through best-practice systems, policies and financial controls
Goal No.	GOAL 11. High standard of governance
11.3	Ongoing long term financial planning and transparent financial management

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION/COUNCIL RESOLUTION:

(170/2024) Moved: Cr Petchell Seconded: Cr Begley

That Council endorses credit card payments for the period 29 August 2024 to 27 September 2024, totalling \$1,625.67. (refer to attachment 10.1.2).

CARRIED 7/0

10.1.3. MONTHLY FINANCIAL REPORTS – OCTOBER 2024

Applicant: Shire of Wyalkatchem
Location: Shire of Wyalkatchem
Date: 18 November 2024

Reporting Officer: Claire Trenorden, MCS Disclosure of Interest: No interest to disclose

File Number: 25.08

Attachment Reference: Attachment 10.1.3 – Monthly Financial Report October 2024

BACKGROUND

The Local Government (Financial Management) Regulations 34 requires a local government to prepare a monthly financial statement that reports on actual revenue and expenditure against the annual budget prepared under regulation 22(1) (d).

Council has adopted a material variance on 10% or \$10,000 whichever is the greater.

COMMENT

The attached reports includes:

- Statement of Financial Activity by Program (p.3)
- Statement of Financial Activity by Nature and Type (p.4)

The statements provide details of the Shire's operations on an actual year to date basis.

These statements and Notes 1 (p.5) and 2 (p.6) are statutory requirements and must be presented to Council.

The remaining notes all relate to the Statements of Financial Activity.

STATUTORY ENVIRONMENT

Local Government Act 1995, Part 6 – Financial Management S6.4 Local Government (Financial Management) Regulations, R34

POLICY IMPLICATIONS

There are no direct policy implications in relation to this item.

FINANCIAL IMPLICATIONS

Total Cash Available as at 31 October 2024 is \$5,945,635;

- cash available is made up of unrestricted cash \$2,512,726 (42.26%) and
- restricted cash \$3,432,909 (57.74%).

Rates Debtors balance as at 31 October 2024 is \$342,897 and Rates Notices for 2024-25 were issued in August 2024. Rates collected as at end of October was \$1,204,787 - 78%.

October 2024: Operating Revenue – Operating revenue of \$2,040,007 is made up of Rates - 74%, Grants - 14%, Fees and Charges - 11%, Interest earnings – 1% and other – 0%.

Operating Expenses – Operating expenses of \$2,299,233 is made of Employee Costs – 22%, Materials and Contracts – 28%, Depreciation – 39%, Insurance – 9% and Utility – 2% and Other Charges – 0%.

COMMUNITY & STRATEGIC OBJECTIVES

The matter before the Council generally accords with the Shire's desired outcome, as expressed in the revised Shire of Wyalkatchem Strategic Community Plan.

Pillar 4 Civic Leadership	Statement of Strategic Outcome: We lead with accountability, connection and openness through best-practice systems, policies and financial controls
Goal No.	GOAL 11. High standard of governance
11.3	Ongoing long term financial planning and transparent financial management

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION/COUNCIL RESOLUTION:

(171/2024) Moved: Cr Petchell Seconded: Cr Lawson-Kerr

That Council accepts the Statements of Financial Activity for the month ending 31 October 2024 (refer attachment 10.1.3).

CARRIED 7/0

10.2. WORKS AND SERVICES

10.2.1. WORKS OFFICER'S REPORT OCTOBER 2024

Applicant: Shire of Wyalkatchem
Location: Shire of Wyalkatchem
Date: 17th October 2024

Reporting Officer: Allister Butcher, Consultant; Jennie Gorham& Eric Anderson, jointly

Acting Manager of Works

Disclosure of Interest: No interest to disclose

File Number: 13.05.02

Attachment Reference: Nil

BACKGROUND

To inform Council of the activities of the Works and Services team during the month of October – November 2024.

OVERVIEW

SUMMARY - ROADS / TOWN/ BUILDINGS

Road Maintenance Program

• The road crew have reinstated signage on various roads in the district and are awaiting more guide posts to arrive.

- Road repairs and general maintenance has continued on the Koorda Wyalkatchem Road and around the town site.
- The rear laneways in town have been filled with gravel where required.
- Repair work has been completed where the footpath meets the road on Gamble Street.
- Various footpaths around town have been repaired.

Refer to photographs in Attachment A

Capital Roadworks Program Update

- Wyalkatchem North Road (RRG; 2023/24 carry over works)
 - Extensive investigation has been undertaken to determine the areas of deficiency that need to be resolved with the left-over funds (culvert extensions, install drains and shoulder works) that should have occurred prior to sealing. The carry over funds is \$73,827 total project cost (excluding GST).
- Wyalkatchem North Road (RRG; 2024/25 works)
 - Geotechnical investigation of the existing road pavement and sub-grade have been undertaken and completed to determine the extent and requirement of the works. The existing gravel base course is of average quality and is high in clay and lacking larger gravel stones in the particle size distribution. The gravel is also generally above optimum moisture content due to poor drainage alongside the road. All

- areas of visible pavement failures were too wet. The sub-grade (existing ground under the gravel pavement) is very strong but the gravel above it is weak due to lacking in larger stone and being too wet. Due to the very good quality of the sub-grade the pavement works required need to deal with the gravel above the sub-grade to ensure the road is constructed to a suitable standard.
- The culverts on this section of works are predominately required to be removed and replaced to ensure the efficacy of the drainage as the pavement failures along the length of the section of works are due to poor drainage.
- The drainage/culvert specification documents are being drafted so as to be able to call for quotes. The drainage works must be completed before undertaking pavement reconstruction works to ensure the backfill around the culvert can settle and then the pavement reconstructed over the newly installed culverts for a smooth driving surface.

Wyalkatchem-Koorda Rd (WSFN)

- Development works to determine the extent of the proposed construction works for future years.
- An application has been presented to WSFN for additional funds to bring the total project cost up from \$100,000 to \$147,500 (additional \$47,500). The original request was to only complete development works (survey, road design, pavement testing and pavement design) for 6km of the 25.52km of the road (\$16,667/km) but if the development works are completed on the entire length of the road the estimated cost is \$147,500 (\$5,780/km) resulting in a large saving per kilometre for the project due to economies of scale. It is proposed if successful with this application that all of the development works will be completed this financial year. The Shire is still waiting to hear back from WSFN as to whether this application is successful or not.

Korrelocking Nth Road vegetation works

 Quote requests have been sent and one has been received. Currently waiting on another quote to be submitted by the contractor.

Resheeting works

 Staff are working their way through trying to source gravel for these works (Wallambin Road, Minnivale East Road and Hammond Road).

Wyalkatchem-Cunderin Road

- Shire staff have undertaken patching works of the worst potholes to try and make the road safe.
- Quotes have been called for the edge break works as marked on the road as well as any other seal/surface deficiencies.

PARKS & GARDENS - TOWN SERVICES

• The oval maintenance was completed and was taking shape, unfortunately Water Corporation's power tripped out and the pump was down for a week until we realised. This has since been rectified and we will be monitoring it for future power losses.

- Cricket season commenced on the 19th October, and the first game on the Wyalkatchem oval was on the 26th October with the pitch holding up well. The kikuyu between the wickets is being sprayed out still, this is a slow process but has been quite effective.
- Lady Nova gardens had all the dead wood / trees cleaned up and retic was installed around the flowers in the front yard.
- A snake bite information session was held at the Shire Depot, the staff found it very informative. A massive thank you to our local St John team for making this possible.
- The Shire staff have been putting fire breaks around the Shire blocks in town.
- Shire staff have been setting up the Town Hall in preparation for the Old Mother Hubbard pantomime.

Refer to photographs in Attachment B

SWIMMING POOL

Update on the pool.

- Most external works have been completed as per the submitted tender. All pipework has been pressure tested.
- A new sump pit lid has been installed. The new lid is now lockable making the very deep pit less accessible to the public and only greatly improving the safety of the pool infrastructure.
- Refilling of the pool has commenced with most works now being focussed on the pump room and installing the pipework and filters so that the pool can be.

The Shire is working to firm up the completion date of the works so that the Shire can work on the opening date for the pool and advise the community accordingly.

OH&S

• A staff member has aggravated a pre-existing condition whilst lifting some partitioning, at this stage we are monitoring his condition.

VEHICLE/PLANT

The Iveco Truck has gone to AV Motors for further investigation in relation to the air conditioner, air leaks and the fault lights that are reoccurring.

The Bomag Roller has a hydraulic/fuel leak that is being investigated.

The new Cub Cadet ride on mower has arrived, making mowing a lot easier and more time efficient.

A skid mounted fire unit was purchased and has been set up on a trailer.

Refer to photographs in Attachment C

STATUTORY ENVIRONMENT

There are no statutory environment implications in relation to this item.

POLICY IMPLICATIONS

There are no direct policy implications in relation to this item.

FINANCIAL IMPLICATIONS

There are some financial implications in relation to this item and they are reflected in the report.

COMMUNITY & STRATEGIC OBJECTIVES

The matter before the Council generally accords with the Shire's desired outcome, as expressed in the revised Shire of Wyalkatchem Strategic Community Plan.

Pillar 1 Economy	Statement of Strategic Outcome: Local industry is sustained and can expand with critical and enabling infrastructure. The visitor economy diversifies our local economy and we enhance our community profile.		
Goal No.	GOAL 1. Our transport network responds to the accessibility and connectivity needs of all		
1.2	Deliver the Wheatbelt Secondary Freight Network Program		
1.3	Participate in the Regional Road Group		
Pillar 2 Community	Statement of Strategic Outcome: Our community is inclusive, it a place where people feel valued and have access to opportunitie to build their own capacity, lead healthy lifestyles and state connected.		
Goal No.	GOAL 5. A safe and healthy community for all ages		
5.9	Upgrade facilities and equipment at the Wyalkatchem Swimming Pool		

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION/COUNCIL RESOLUTION:

(172/2024) Moved: Cr Begley Seconded: Cr Dickson

That Council receives the Works Officer's report.

CARRIED 7/0

Attachment - A



Repairs to footpath on Gamble Street allowing easy access for pedestrians.



Gravel was used to fill in the ruts in the laneways.



Removing and replacing of the footpath on Honour Avenue alongside St John Sub Centre.

Attachment – B



One of the parking bays that has been slashed.



Lady Nova after the yard was cleaned up and reticulation was put in the front garden bed.



Slashing of the old tennis courts behind the Day care Centre.



Cricket wickets prepared and ready for the season ahead.

Attachment - C



The new skid mounted fire tank set up on the trailer.



New Cub Cadet zero turn ride on mower with catchers.

10.3. COMMUNITY DEVELOPMENT

10.3.1. COMMUNITY DEVELOPMENT REPORT

Applicant: Shire of Wyalkatchem Location: Shire of Wyalkatchem

Date: 21 October 2024

Reporting Officer: Nikki Towell – Community Development Officer

Disclosure of Interest: No interest to disclose

File Number: 38.44.11

Attachment Reference: Nil

PURPOSE

To provide the Council with an update on Community Development initiatives and events for October to November 2024.

DISCUSSION

The Seniors Week Grant - \$3,300.00 - Old Mother Hubbard Pantomime

This Shire was awarded a grant from Council of The Aging (COTA), Western Australian Department of Communities and Lottery West for Seniors Week 2024 for \$3,300.00.

This grant has contributed to offsetting the cost of holding the Old Mother Hubbard Pantomime performed by the Wembley Theatre Company on Saturday the 9th November 2024 at the Wyalkatchem Town Hall.

The event had a total attendance of approximately thirty-seven people and was enjoyed by all. Please refer to photos at attachment # 1

The Disability Week Grant - \$1,000.00

The Shire has been awarded the Disability Week Grant 2024. The grant is given to hold disability inclusive functions at accessible venues to celebrate the International Week of Disability in December.

This grant will be used to hold a "Differently Abled luncheon" at a venue to be decided on Saturday, November 30, 2024.

Halloween Event

A Halloween event was held at the Wyalkatchem Shire offices on Thursday, October 31st, 2024, from 4 pm to 5 pm.

Twenty-seven children and approximately fifteen adults attended the event.

As they arrived at the Shire office, staff directed the guests through the "Haunted Hallway" to the "Corpse's Courtyard," where hotdogs, water bottles and juice boxes were served. Each attendee

was also given a gift bag containing around fourteen individually wrapped Halloween-themed lollies, a selection of Halloween themed small toys, and an inflatable toy.

The courtyard also had a "Tattoo Parlour," where children could pick a temporary tattoo or several and have them applied by a staff member. This activity proved very popular.

Please refer to photos at attachment number # 2

Upcoming Events

Please refer to table at attachment # 3 for details of upcoming events.

Local Emergency Management Arrangement (L.E.M.A) Grant

After the successful funding of the grant from the Department of Fire and Emergency (DFES), the Shire engaged the services of the consultant Lewis Winter from Lewis Winter, Fire & Emergency Management services to undertake our updated documents and training of staff and community in emergency hypothetical situations.

Lewis spoke at the last Local Emergency Management Arrangement Meeting and explained the way he works and what he will be providing in regards to the training and in person emergency trial scenarios.

The Shire welcomes Lewis and looks forward to working with him over the next few months.

Melbourne Cup

The Melbourne Cup Tour is now completely finalised and the horse the Shire drew in the sweep in barrier 16 –named "Mostly Cloudy" is still running!

Unfortunately this means we did not win the \$50,000.00 prize money for the Shire's chosen charity.

Thank you to the Victorian Racing Club and The Lexus Melbourne Cup Tour for giving us the unforgettable opportunity to be involved in this extraordinary event.

STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations, S13.1

POLICY IMPLICATIONS

There are policy implications for this item.

- 2.1. Purchasing Policy
- 2.3. Transaction Card Policy

FINANCIAL IMPLICATIONS

There are budgeted financial implications concerning this item.

COMMUNITY & STRATEGIC OBJECTIVES

The matter before the Council generally accords with the Shire's desired outcome, as expressed in the revised Shire of Wyalkatchem Strategic Community Plan.

Pillar 1 Economy	Statement of Strategic Outcome: Local industry is sustained and can expand with critical and enabling infrastructure. The visitor economy diversifies our local economy and we enhance our community profile.
Goal No.	GOAL 3.
	Support entrepreneurship
3.4	Upgrade and activate the Town Hall for community events, arts and culture
Pillar 2	Statement of Strategic Outcome: Our community is inclusive, it is
Community	a place where people feel valued, and have access to opportunities to build their own capacity, lead healthy lifestyles and stay connected.
Goal No.	Goal 5. A safe and healthy community for all ages
Goal No.	Goal 6. Retain you people in Wyalkatchem

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION/COUNCIL RESOLUTION:

(173/2024) Moved: Cr Loton Seconded: Cr Dickson

That Council receives the Community Development Officer's Report.

CARRIED 7/0

Cr Loton left the meeting at 5:02pm.

Cr Loton re-entered the meeting at 5:04pm.

<u>Attachment # 1 Old Mother Hubbard Pantomime – Photo Credits to Cr. Rod Lawson- Kerr</u>



Performers acting out "Old Mother Hubbard Pantomime"



In the midst of song during the Pantomime

Attachment #2 - Halloween Event



Flyer for Halloween Event used to advertise around town.



Children at the Halloween Event in courtyard of the Shire



"Haunted Hallway" at Shire offices Halloween Event

Attachment # 3 – Upcoming Events for 2024/2025

Event	Date	Time	Place
Swimming Pool Re-opening	23rd November 2024 - Saturday	11 am	Swimming Pool
CarExpert Filming - (Closed to public)	18th November - 22nd November 2024 - Mon - Fri	All day for entire week	Wyalkatchem Airport
Sports Car Show	22nd November 2024 - Friday	4pm	Main Street
International Day of Disability Luncheon	30th November 2024 - Saturday	12 Noon - Onward	Rec Centre (TBC)
Citizenship Ceremony	19th December 2024 - Prior to Council Meeting - Thursday	2 – 3 pm	Shire Office - Chambers
Shire Staff Christmas Party	6th December 2024 - Friday	6pm – 9 pm	Wyalkatchem Hotel
Australia Day Breakfast	26th January 2025 - Sunday	8.30 - 10.30am	CRC - The Bushell

10.4. GOVERNANCE AND COMPLIANCE
10.4.1. CHIEF EXECUTIVE OFFICER'S REPORT

Applicant: Shire of Wyalkatchem Location: Shire of Wyalkatchem

Date: 18 November 2024

Reporting Officer: Sabine Taylor, Chief Executive Officer

Disclosure of Interest: No interest to disclose

File Number: 13.05.01

Attachment Reference: Nil

SUMMARY

This report is prepared by the CEO to provide Council and the Wyalkatchem community, some insight into CEO and Council activities.

COMMENT

The Strategic Community Plan 2024 – 2034 (CSP) was adopted at the 14 October 2024 Ordinary Council Meeting. The plan has been circulated to all staff. Information sessions will be held for staff to inform them of the strategic direction that has been informed by the Community of Wyalkatchem.

Since the last report, the CEO has attended the following substantial meetings and events to progress community and Council's interests:

18 Oct 2024	Wheatbelt Development Commission – Workforce Housing Solutions
18 Oct 2024	National Emergency Management Agency – Preparedness for 3G Network Closure
24 Oct 2024	MasterClass – Opportunities and Risks with AI
24 Oct 2024	Wheatbelt Public Health & Local Government Collaborative Series – Optimising
	Mental Health and Wellbeing
28 Oct 2024	Ombudsman – Reportable Conduct
30 Oct 2024	LGIS – CyberSecurity Training
31 Oct 2024	Department of Local Government, Sport and Cultural Industries (DLGSC) – PetsWA
4-7 Nov 2024	LG Professional Conference – Perth
13 Nov 2024	Happy Pill Pharmacy, Pharmacist Joy and Jia
13 Nov 2024	Ruth McWilliam, Business Owner and Landlord
15 Nov 2024	NEWROC Executive Meeting
15 Nov 2024	WAPOL – Crown Land Transfer

KEY CORRESPONDENCE RECEIVED / ATTACHMENTS

Nil

CLOSURE OF ADMINISTRATION BUILDING AND COUNCIL OVER CHRISTMAS AND NEW YEAR

That Council note that the Administration Building (Office) will be closed from noon Friday 20 December 2024 and re-opening Monday 6 January 2025 at 9.00 am.

The closure of the office will allow staff to have an extended period of leave with the inclusion of the public holidays. Traditionally the number of enquiries and transactions during this period has been low. Works staff generally take leave during this period and Senior staff will be on standby for emergencies.

This closure will be advertised on the Council webpage, social media and notice boards. These dates are aligned to those of previous years and there is no record of any inconvenience to Community.

That Council notes that the opening times of the Administration Building will be changed from an 8.00 am opening time to 9.00 am. This is commensurate with adjoining Shires and will provide the ability for all of staff meetings and staff development to be conducted between 8.00 am and 9.00 am, without having to close the office to the Community.

The office closure dates are detailed below:

Christmas

Mon	23 Dec 2024	Staff to take annual leave
Tues	24 Dec 2024	Staff to take annual leave
Wed	25 Dec 2024	Christmas Day Public Holiday
Thurs	26 Dec 2024	Boxing Day Public Holiday
Fri	27 Dec 2024	Staff to take annual leave

New Years

Mon	30 Dec 2024	Staff to take annual leave
Tues	31 Dec 2024	Staff to take annual leave
Wed	01 Jan 2025	New Years Day Public Holiday
Thurs	02 Jan 2025	Staff to take annual leave
Fri	03 Jan 2025	Staff to take annual leave

Office Re-Opens:

Mon 06 Jan 2025 at 9.00 am

KEY OUTGOING CORRESPONDENCE

Nil

STATUTORY ENVIRONMENT

There are no direct statutory implications in relation to this item.

POLICY IMPLICATIONS

There are no direct policy implications in relation to this item.

FINANCIAL IMPLICATIONS

There are no financial implications in relation to this item.

COMMUNITY & STRATEGIC OBJECTIVES

The CEO's activity promotes the Strategic Community Plan objectives which underpin Pillar 4 – Civic Leadership

Pillar 4 Civic Leadership	Statement of Strategic Outcome: We lead with accountability, connection and openness through best-practice systems, policies and financial controls.
Goal No.	GOAL 11. High standard of governance

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION/COUNCIL RESOLUTION:

(174/2024) Moved: Cr Begley

Seconded: Cr Dickson

- 1. That Council accepts the Chief Executive Officer's report and
- 2. That Council notes the closure of Council Offices over Christmas and New Year and
- 3. That Council notes that from 6 January 2025 Council Offices will open at 9.00 am and close at 4.30 pm weekdays.

CARRIED 7/0

10.4.2. REVIEW OF COUNCIL MEETING AND AUDIT COMMITTEE MEETING DATES

Applicant: Shire of Wyalkatchem Location: Shire of Wyalkatchem

Date: 18 November 2024

Reporting Officer: Sabine Taylor, Chief Executive Officer

Disclosure of Interest: No interest to disclose

File Number: 13.05.01

Attachment Reference: Nil

BACKGROUND

Council has adopted Policy number 6.1 Ordinary Council Meeting Dates which stipulates that the Ordinary Council Meetings be conducted on the Third Thursday of each month, except January, unless otherwise determined by a Council as a 'Special Meeting' and that Council meetings commence at 4pm, with Public notice to be given annually.

COMMENT

Elected members attend council meetings to ensure that the district's electors are adequately represented. The number of council and committee meetings that elected members will be required to attend will vary according to the frequency of their local government's scheduled ordinary and committee meetings.

Ordinary Council Meetings

Ordinary Council Meetings are formal meetings of the elected council members and are required to be open to the public (although under certain conditions, council meetings can be closed under provisions of the *Local Government Act 1995*, (the Act). In order to promote the transparency and accountability required for good governance the closed meeting provisions should be applied as infrequently as possible.

Committee Meetings

Section 5.8 of the Act enables councils to form committees to assist it with its functions. Committee members can include elected members, employees and members of the public in a variety of combinations. Committees can operate with council delegated decision-making powers or solely on an advisory basis. Advisory committees where members are drawn from both council and the community give the community a significant opportunity to provide input into the council's decision-making meeting process.

Council operates an Audit Committee, being the Audit and Risk Management Committee. This is the only committee that currently exists under section 5.8 of the Act and is a requirement under section 7.1A.1 of the Act.

Ordinary Council Meetings

To be conducted on the third Thursday on the month as follows unless otherwise determined by the Shire President as a 'Special Meeting' and that Council meetings commence at 4pm, unless otherwise determined by the Shire President. It is recommended that no council meeting be held during January 2024.

Ordinary Council Meetings will be open to the public, with the exception of confidential matters as defined under section 5.23(2) of the Act, where the meeting or part of the meeting is closed to the public.

Council Meeting Dates (commencing at 4.00 pm)

16 January 2025 - No Meeting

20 February 2025

20 March 2025

15 April 2025 (Tuesday)

15 May 2025

19 June 2025

17 July 2025

21 August 2025

18 September 2025

16 October 2025

20 November 2025

18 December 2025

Audit and Risk Committee Meetings

That the Audit and Risk Committee Management Meetings be conducted on the Third Thursday on the month as follows:

20 February 2025

15 May 2025

18 September 2025

18 December 2025

That Audit and Risk Management Committee meetings commence at 3:30pm, unless otherwise determined by the Shire President.

STATUTORY ENVIRONMENT

The matter of the role of Council and conducting of Council and Committee meetings are prescribed within the Local Government Act 1995, Local Government (Administration) Regulations 1996, and Local Government (Rules of Conduct) Regulations 2007.

In particular, the following statutory environment is referenced in relation to this item:

Local Government Act 1995- Section 5.3(2)

Local Government Act 1995- Section 5.8
Local Government Act 1995- Section 5.23
Local Government Act 1995- Section 7.1A.1
Local Government (Administration) Regulations 1996 – Regulation 12(1)
Local Government (Financial Management) Regulations 1996 section 34(1)(a)

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

There are no direct financial implications in relation to this item.

COMMUNITY & STRATEGIC OBJECTIVES

The matter before Council generally accords with the following Shire desired outcome as expressed in the revised Shire of Wyalkatchem Strategic Community Plan, 2024 – 2034.

Pillar 4 Civic Leadership	Statement of Strategic Outcome: We lead with accountability, connection and openness through best-practice systems, policies and financial controls.
Goal No.	GOAL 11. High standard of governance
11.3	Ongoing long term financial planning and transparent financial management

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION/COUNCIL RESOLUTION:

(175/2024) Moved: Cr Begley Seconded: Cr Dickson

That Council:

- Endorse the dates for the Ordinary Council Meetings and the Audit and Risk Committee Meetings for the 2025 calendar year and
- 2. In accordance with the Local Government (Administration) Regulations, gives public notice of the dates for the Ordinary Council Meetings and Audit and Risk Management Committee Meetings, including time and place.

CARRIED 7/0

10.5. PLANNING AND BUILDING

Nil

11. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12.QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil

13. URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

Ni

14.MATTERS BEHIND CLOSED DOORS

Nil

15.CLOSURE OF THE MEETING

There being no other business to attend to, President Cr Garner closed the meeting at 5:16pm.

7.2. Receipt of Minutes

7.2.1. NEWROC Executive Meeting – 15 November 2024

Minutes of the NEWROC Executive meeting held on Friday 15 November 2024 (Attachment 7.2.1)

OFFICER RECOMMENDATION:

That the minutes of the NEWROC Executive meeting held on Friday 15 November 2024 (Attachment 7.2.1) be received by Council.

7.2.2. Audit and Risk Committee Meeting – 19 December 2024

Minutes of the Audit and Risk Committee meeting held on Thursday 19 December 2024 (Attachment 7.2.2)

OFFICER RECOMMENDATION:

That the minutes of the Audit and Risk Committee meeting held on Thursday 19 December 2024 (Attachment 7.2.2) be received by Council.

Business Arising:

VOTING REQUIREMENT Absolute Majority

OFFICERS RECOMMENDATION / COMMITTEE RESOLUTION

That Audit and Risk Management Committee;

1. Accepts the Annual Report and Financial Statements for the year ended 30 June 2024 year as provided for in the attachment.

That the Audit and Risk Committee recommends that Council;

- Accepts the Annual Report and Financial Statements for the year ended 30 June 2024 year.
- 2. Holds a General Meeting of Electors on the 6 February 2025 commencing at 6pm in the Shire of Wyalkatchem Council Chambers.

OFFICER'S RECOMMENDATION:

That Council,

- Accepts the Annual Report and Financial Statements for the year ended 30 June 2024.
- 2. Holds a General Meeting of Electors on the 6 February 2025 commencing at 6pm in the Shire of Wyalkatchem Council Chambers.

8. ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION

9. MATTERS FOR WHICH THE MEETING MAY BE CLOSED

NIL



Executive Meeting

Friday 15 November 2024

Shire of Koorda Chambers

MINUTES

www.newroc.com.au

E caroline@newroc.com.au



ANNUAL CALENDAR OF ACTIVITIES

MONTH	ACTIVITY	MEETING
January		Executive
February	Council refreshes itself on NEWROC Vision, Mission, Values (review Vision and Mission every other year)	Council
	Council reviews NEWROC project priorities / strategic plan	
March	WDC attendance to respond to NEWROC project priorities	Executive
	Submit priority projects to WDC, Regional Development and WA Planning	
April	NEWROC Budget Preparation	Council
May	NEWROC Draft Budget Presented	Executive
	NEWROC Executive Officer Contract/Hourly Rate Review (current contract expires June 2027)	
	Local Government Week agenda to be discussed at Executive meeting to determine if EA should attend	
June	NEWROC Budget Adopted	Council
July		Executive
August	 Information for Councillors pre-election NEWROC Audit 	Council
September		Executive
October	NEWROC CEO and President Handover (every 2yrs)	Council
	NEWROC Dinner	
November	NEWROC Induction of new Council representatives (every other year)	Executive
	Review NEWROC MoU (every other year)	
December	NEWROC Christmas / End of Year Drinks	Council

ONGOING ACTIVITIES

Compliance

Media Releases

NEWROC Rotation

Shire of Mt Marshall

Shire of Nungarin

Shire of Wyalkatchem

Shire of Koorda

Shire of Mukinbudin

Shire of Trayning (Oct 2023 – Oct 2025)

Shire of Dowerin



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NORTH EASTERN WHEATBELT REGIONAL ORGANISATION OF COUNCILS

Minutes for the Executive Meeting held on 15 November 2024 at the Shire of Koorda Council Chambers commencing at 2pm

MINUTES

1. OPENING AND ANNOUNCEMENTS

Zac Donovan, chaired the meeting and opened it at 2pm.

2. RECORD OF ATTENDANCE AND APOLOGIES

2.1. Attendance

David Nayda CEO, Shire of Nungarin
Tanika McLennan A/CEO Shire of Mukinbudin
Zac Donovan CEO Shire of Koorda
Ben McKay CEO, Shire of Mt Marshall

Caroline Robinson Executive Officer, NEWROC

2.2. Apologies

Sabine Taylor CEO, Shire of Wyalkatchem

Belinda Taylor A/CEO NEWROC, A/CEO Shire of Trayning

Manisha Barthakur CEO, Shire of Dowerin

2.3. Guests

Nil

2.4. Leave of Absence Approvals / Approved

Nil

3. Declarations of Interest and Delegations Register

3.1. Delegation Register

Please find below a delegations register as per the new policy adopted in March 2017:

Description of Delegations	Delegatee	Delegated to	Approval
Records Management	CEO	NEWROC EO	Council
NEWROC Financial Management	CEO	NEWROC EO	Council Dec 2017
Bendigo Bank Signatory (NEWROC)	CEO	NEWROC EO	Council Dec 2017
Bendigo Bank Signatory (Shire of Trayning)	Council	CEO	Council Dec 2017
NEWROC Website	CEO	NEWROC EO	Council June 2017

4. Presentations

Nil



5. MINUTES OF MEETINGS

Minutes of the Executive Meeting held on e 2024 have previously been circulated.

RESOLUTION

That the Minutes of the Executive Meeting held on 2024 be received as a true and correct record of proceedings.

Moved T McLennan

Seconded B McKay

CARRIED 4/0

5.1. Business Arising

5.1.1 ERP Software

Datacom and RealTek presentation to CEOs and Finance Managers in February 2025.

CEOs to provide an update on their discussions with providers and other CEOs outside of NEWROC.

ACTION:

- NEWROC EO request an online presentation by Magic and Datacom (CEOs and Finance Managers)
- NEWROC EO request an online presentation by Jaime Criddle

5.1.2 Town Planning Schemes

NEWROC EO asked Liz Bushby whether she could undertake a group quote to update Town Planning Schemes for members (economies of scale, consistent terminology etc). She is unable to undertake this work.

5.1.3 Volunteer Health Workforce

McCusker Intern commences 11/11/2024. Intern will come up to Mukinbudin week of the 28th November, accompanied by EO.

5.1.4 Renewables / Mining - Community Preparedness and Benefits

At the September Council meeting the following resolution was passed:

RESOLUTION

NEWROC EO develop a draft framework for the members to consider at the November Council meeting (covering community consultation, principles of development projects, NEWROC priorities).

NEWROC EO develop a list of priority infrastructure and service projects for the NEWROC.

Moved: Cr De Lacy Seconded: Cr Garner CARRIED 6/0

WALGA is hosting a Renewable Energy workshop on November 27 to assist in the development of a toolkit for local government. Suggest we participate in the forum and wait till this toolkit is developed. WALGA understands there is a sense of urgency for this work.

5.1.5 Live Sheep by Sea Trade

Correspondence received from the Minister and attached #1



5.1.6 ATU's

Telecoms Upgraded in Wheatbelt, Goldfields Regions | Mirage News

Discussion:

- \$2.9m program
- \$2m ATUs
- \$900K generators (training to local person to connect to power)
- 80 units



6. FINANCIAL MATTERS

6.1. Income, Expenditure and Profit and Loss

FILE REFERENCE: 42-2 Finance Audit and Compliance

REPORTING OFFICER: Caroline Robinson

DISCLOSURE OF INTEREST: Nil

DATE: 20 November 2024

ATTACHMENT NUMBER: #2P and L

CONSULTATION:

STATUTORY ENVIRONMENT: Nil

VOTING REQUIREMENT: Simple Majority

COMMENT

Account transactions for the period 1 September to 31 October 2024.

Date	Description	Reference	Credit	Debit	Balance
BB NEWROC Funds-5557					
Opening Balance			127,786.07	0.00	127,786.07
01 Sep 2024	Bendigo Bank		0.00	0.40	127,785.67
02 Sep 2024	Xero Australia	XERO	0.00	66.50	127,719.17
04 Sep 2024	Payment: Modo Mio	NEWROC Dinner	0.00	2,144.90	125,574.27
04 Sep 2024	Payment: 150Square	INV-0314	0.00	3,715.63	121,858.64
12 Sep 2024	Payment: Shire Of Mukinbudin	INV-0121	500.00	0.00	122,358.64
12 Sep 2024	Payment: Shire of Koorda	INV-0114	14,300.00	0.00	136,658.64
12 Sep 2024	Payment: Shire of Koorda	INV-0125	357.48	0.00	137,016.12
13 Sep 2024	Payment: Shire of Trayning	INV-0123	750.00	0.00	137,766.12
13 Sep 2024	Payment: Shire of Trayning	INV-0115	14,300.00	0.00	152,066.12
13 Sep 2024	Payment: Shire of Trayning	INV-0126	714.96	0.00	152,781.08
16 Sep 2024	Payment: Shire of Wyalkatchem	INV-0119	14,300.00	0.00	167,081.08
16 Sep 2024	Payment: Shire of Mt Marshall	INV-0122	750.00	0.00	167,831.08
16 Sep 2024	Payment: Shire of Mt Marshall	INV-0124	536.22	0.00	168,367.30
18 Sep 2024	Payment: Shire of Dowerin	INV-0116	14,300.00	0.00	182,667.30
24 Sep 2024	Payment: Shire Of Nungarin	INV-0117	14,300.00	0.00	196,967.30
01 Oct 2024	Bendigo Bank		0.00	0.80	196,966.50
02 Oct 2024	Xero Australia	XERO	0.00	66.50	196,900.00
02 Oct 2024	Payment: Shire of Koorda	INV-0112	30,250.00	0.00	227,150.00
03 Oct 2024	Payment: Seed Studio	00326	0.00	1,700.00	225,450.00
03 Oct 2024	Payment: 150Square	INV-0326	0.00	3,987.63	221,462.37
Total BB NEWROC Funds- 5557			105,358.66	11,682.36	221,462.37
Closing Balance			221,462.37	0.00	221,462.37
Total			105,358.66	11,682.36	93,676.30



Balance Sheet

North Eastern Wheatbelt Regional Organisation of Councils As at 31 October 2024

	31 OCT 2024
Assets	
Bank	
BB NEWROC Funds-5557	221,462.37
BB Term Deposit Account-1388	311,785.83
Total Bank	533,248.20
Total Assets	533,248.20
Liabilities	
Current Liabilities	
GST	4,675.31
Rounding	0.07
Unpaid ATO Liabilities	619.00
Total Current Liabilities	5,294.38
Total Liabilities	5,294.38
Net Assets	527,953.82
Equity	
Current Year Earnings	101,044.71
Retained Earnings	426,909.11
Total Equity	527,953.82

RESOLUTION

That the income and expenditure from 1 September 2024 to 31 October 2024, P and L and balance sheet be received.

Moved B McKay Seconded T McLennan CARRIED 4/0



7. MATTERS FOR DECISION

7.1. ECONOMIC DEVELOPMENT STRATEGY

FILE REFERENCE: 041-5 Strategic and Future Planning

REPORTING OFFICER: Caroline Robinson

DISCLOSURE OF INTEREST: Nil

DATE: 20 August 2024

ATTACHMENT NUMBER: #3 Brand Report and #4 Appendix

CONSULTATION:

STATUTORY ENVIRONMENT: Nil

VOTING REQUIREMENT: Simple Majority

COMMENT

At the last NEWROC Council meeting SEED Studio workshopped a number of questions with Councilors and CEOs.

As per the timeline, SEED Studio has provided a brand strategy report (attached).

Responses to SEED's recommendations in the report are below:

1. Clarify short and long-term goals for the brand positioning

BRAND POSITIONING GOALS

Short Term (12 months)

- a) Brand launch campaign held in early 2025 (in person event and online launch), in conjunction with the launch of our Economic Development Strategy (Councils, key stakeholders, 8 communities).
- b) Investment prospectus launched. We should work with RDA Wheatbelt on this prospectus (key stakeholders).
- c) Communications plan developed and adopted. NEWROC EO to implement. Results in ongoing awareness and engagement with NEWROC (key stakeholders and amongst 7 member Councils).
- d) Attract funding for the regional waste facility and see the project adopted across all 7 Councils (we have applied for Federal funding, if we are successful we will need additional funds from NEWROC members to implement it. If we are unsuccessful in our Federal funding application we will need to start again and find a new source of funding to see the project be implemented).
- e) Apply for and attract funding for the NEWROC power stabilisation project.
- f) Attend ALGA and at the same time meet with various key decision makers to share our brand, ED strategy and investment prospectus with decision makers.

Medium Term to Long Term (2yrs +)

- a) Increased social media presence and engagement.
- b) Increased awareness of the group and what we do (key stakeholders and amongst 7 member Councils).
- c) Regular meetings with regional, state and federal government representatives as well as private sector on advocacy issues and Economic Development Strategy.
- d) External funding attracted for our regional projects.



NEWROC GOALS

Short Term (12 months)

- g) Renewable energy development policy and closely linked to infrastructure projects across the NEWROC
- h) Ongoing advocacy e.g. live sheep by sea trade closure, Wheatbelt education strategy, telecommunications (communities, businesses)
- i) At least one shared services established e.g. governance officer, engineering (internal Councils and staff)

Long Term (2-5yrs)

- a) Infrastructure projects listed in our Economic Development Strategy are achieved e.g. regional waste facility (attracting external government funds)
- b) Continued placemaking projects through the NEWROC Town Team Builder.
- c) Volunteer health and emergency workers are supported, reverse decline.

2. Review and refine the mission, vision and purpose of the organisation

Current mission, vision and purpose:

Purpose - Working together for successful communities.

Mission - nil

Vision - Enabling and creating progressive, healthy and prosperous communities.

Proposed mission, vision and purpose:

Purpose - Working together for successful communities.

Mission – Through regional collaboration and leadership we attract opportunities for our region.

Vision - Enabling and creating progressive, healthy and prosperous communities.

Simplified - Working together to attract opportunities that create progressive, healthy, and prosperous communities.

3. Explore the opportunity to create a new and modern brand name for the organisation

Suggestions:

- A. North Eastern Wheatbelt Alliance
- B. NEW Growth Alliance

Identify the unique brand story to ensure a unified voice and clear message

NEWROC EO to work with SEED Studio to develop a short brand story.

NEWROC to develop a communications plan.



5. Create a new visual identity for the brand

SEED Studio and Sally J Design will undertake this work – logo, website, social branding.

6. Promote and market the revitalised brand through existing and new touch points

Develop an investment prospectus (matched with the top projects we are seeking – as part of the renewables work).

Additional discussion points:

- Date, venue and format for the brand launch
- Website will be updated during November and December

RESOLUTION

SEED Studio work on a new logo for the new brand name: North Eastern Wheatbelt Alliance

Executive recommends to Council to adopt:

- a) the short and long term goals of the brand positioning;
- b) the purpose, mission, vision and simplified statement
- c) Launch first quarter of 2025, venue and date to be determined

NEWROC EO to develop the brand story and communications plan with SEED Studio.

NEWROC EO set up a LinkedIn page.

Moved D Nayda Seconded B McKay CARRIED 4/0



7.2. SHARED SERVICES

FILE REFERENCE: 041-5 Strategic and Future Planning

REPORTING OFFICER: Caroline Robinson

DISCLOSURE OF INTEREST: Ni

DATE: 10 November 2024

ATTACHMENT NUMBER:

CONSULTATION: #5 Terms of Reference

STATUTORY ENVIRONMENT: Nil

VOTING REQUIREMENT: Simple Majority

COMMENT

Common feedback from members is the desire to investigate shared services. The NEWROC EO has developed a draft terms of reference for a shared services group.

OFFICER RECOMMENDATION

Executive recommends to Council to adopt the shared services terms of reference.

Discussion:

- CEO's discussed specialised skills and generalist skills
- Members need to define what a shared service is
- Desire to use businesses within the NEWROC

MOTION

That the Executive meet prior to the next Council meeting to workshop shared services.

Moved B McKay Seconded D Nayda CARRIED 4/0



8. MATTERS FOR DISCUSSION

8.1. HOUSING AND INDUSTRIAL LAND

FILE REFERENCE:

REPORTING OFFICER: Caroline Robinson

DISCLOSURE OF INTEREST: Ni

DATE: 10 November 2024
ATTACHMENT NUMBER: #6 Scope of Works
CONSULTATION: Alex MacKenzie

STATUTORY ENVIRONMENT: Nil

VOTING REQUIREMENT: Simple Majority

Alex MacKenzie, Senior Regional Development Officer for the Wheatbelt Development Commission has provided an update on meetings with members of WEROC and NEWROC regarding housing.

Alex has received nine indicative registrations of interest to participate in a housing and industrial land business case - Tammin, Merredin, Trayning, Wyalkatchem, Westonia, Yilgarn, Dowerin, Kellerberrin, Koorda and Nungarin. A draft scope of works is attached.

Alex has explained that each Shire will need to contribute in the order of \$10-12K.

OFFICER RECOMMENDATION

Submitted for discussion

Discussion:

- Members feel this is an important piece of work
- NEWROC may have the potential to contribute

RESOLUTION

NEWROC EO liaises with Wheatbelt Development Commission about the scope for all Councils and seeking a reasonable price for the housing strategy.

Moved B McKay Seconded T McLennan CARRIED 4/0



9. MATTERS FOR INFORMATION

9.1. TOWN TEAM MOVEMENT

FILE REFERENCE:

REPORTING OFFICER: Caroline Robinson

DISCLOSURE OF INTEREST: Nil

DATE: 10 November 2024
ATTACHMENT NUMBER: #7 TTM Report
CONSULTATION: Alyce Ventris

STATUTORY ENVIRONMENT: Nil

VOTING REQUIREMENT: Simple Majority

A report from the NEWROC Town Team Builder is attached.

RESOLUTION

NEWROC Town Team Builder report is received.

Moved B McKay Seconded D Nayda CARRIED 4/0



9.2. REGIONAL TELECOMMUNICATIONS

FILE REFERENCE:

REPORTING OFFICER: Caroline Robinson

DISCLOSURE OF INTEREST: Ni

DATE: 10 November 2024

ATTACHMENT NUMBER: #8 Report

CONSULTATION:

STATUTORY ENVIRONMENT: Nil

VOTING REQUIREMENT: Simple Majority

On 20 March 2024, the WA Standing Committee on Public Administration (Committee) resolved to establish an inquiry into regional telecommunications in Western Australia.

The terms of reference for the inquiry were to inquire into and report on issues impacting regional telecommunications in Western Australia.

The Committee resolved on 20 March 2024 that, given the shortened timeframe for the inquiry, it would not seek public submissions, and would not advertise the inquiry via newspapers or social media. Instead, the Committee wrote to selected stakeholders on 4 April 2024, inviting them to make a written submission. 47 submissions were received. NEWROC were made aware of the Inquiry but were not formally invited to make a submission. NEWROC however did make a submission.

Over the same period, the Committee was conducting its inquiry into innovation in Western Australia, which commenced on 29 November 2023. That inquiry was completed with the tabling of its report, Breaking new ground: innovation in Western Australia on 10 September 2024.3

On 25 September 2024, the Committee resolved that progress of the inquiry be ceased at that stage, with the intention of recommending that the members of the Standing Committee on Public Administration of the 42nd Parliament consider continuing the inquiry.

RESOLUTION

Information is received.

Moved B McKay Seconded D Nayda CARRIED 4/0



10. GENERAL UPDATES

NEWTRAVEL Accommodation Project

• EO has provided feedback on the scope of works

Waste Sub Committee

• NEWROC EO to coordinate a TEAMS meeting (include B McKay and Zac Donovan)

11. 2024 MEETING SCHEDULE

26 November Council Shire of Dowerin 3pm

12. 2025 PROPOSED MEETING SCHEDULE

25 February	Executive	Shire of Wyalkatchem
25 March	Council	Shire of Mukinbudin
29 April	Executive	Shire of Dowerin
27 May	Council	Shire of Mt Marshall
24 June	Executive	Shire of Trayning
29 July	Council	Shire of Koorda
25 August	Executive	Shire of Nungarin **MONDAY
30 September	Council	Shire of Wyalkatchem
28 October	Executive	Shire of Mt Marshall
25 November	Council	Shire of Mukinbudin

13. CLOSURE

The Chair thanked everyone and closed the meeting at 3.21pm



Shire of Wyalkatchem Audit and Risk Committee (ARC) held on Thursday 19 December 2024, commencing at 3.06pm in the Council Chambers, Honour Avenue, Wyalkatchem

Regulation 16 of the *Local Government (Audit) Regulations 1996* sets out the following functions of an audit committee —

- (a) to guide and assist the local government in carrying out
 - (i) its functions under Part 6 of the Act; and
 - (ii) its functions relating to other audits and other matters related to financial management;
- (b) to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act;
- (c) to review a report given to it by the CEO under regulation 17(3) (the **CEO's report**) and is to
 - (i) report to the council the results of that review; and
 - (ii) give a copy of the CEO's report to the council;
- (d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under
 - (i) regulation 17(1); and
 - (ii) the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);
- (e) to support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;
- (f) to oversee the implementation of any action that the local government
 - (i) is required to take by section 7.12A(3); and
 - (ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and

- (iii) has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and
- (iv) has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management)
 Regulations 1996 regulation 5(2)(c);
- (g) to perform any other function conferred on the audit committee by these regulations or another written law.

Preface

When the Chief Executive Officer approved these Minutes for distribution they are in essence "Unconfirmed" until the following Audit and Risk Management Meeting where the minutes are to be confirmed subject to any amendments.

The "Confirmed" Minutes are then signed off by the Presiding Member.

Unconfirmed Minutes

This Agenda was approved for distribution on 19 December 2024.

Sabine Taylor

Chief Executive Officer Shire of Wyalkatchem

Disclaimer

No responsibility whatsoever is implied or accepted by the Shire of Wyalkatchem for any act, omission or statement or intimation occurring during this meeting. It is strongly advised that persons do not act on what is heard at this meeting and should only rely on written confirmation of Council's decisions, which will be provided within ten days of this meeting

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1. DECLARATION OF OPENING

Cr Begley declared the meeting open at 3:06pm.

2. PUBLIC QUESTION TIME

Public question time opened at 3:07pm There weren't any members of the public. Public question time closed at 3:07pm

3. ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

Cr. Justin Begley Deputy Chair
Cr. Owen Garner Shire President

Cr Christopher Loton
Cr Rod Lawson-Kerr

3.1. Apologies

Cr. Christy Petchell

Cr. Tracy Dickson

Cr. Mischa Stratford

4. PETITIONS, DEPUTATIONS, PRESENTATIONS

Nil

5. DECLARATIONS OF INTEREST

Nil

6. ANNOUCEMENT BY THE PRESIDING PERSON WITHOUT DISCUSSIONS

Nil

7. MATTERS REQUIRIUNG A COMMITTEE DECISION

7.1. CORPORATE SERVICES REPORTS

7.1.1. ANNUAL REPORT AND FINANCIAL STATEMENTS

Applicant: Shire of Wyalkatchem Location: Shire of Wyalkatchem

Date: 12 December 2024

Reporting Officer: Claire Trenorden, Manager of Corporate Services

Disclosure of Interest: No interests to disclose

File Number: 12.10.01

Attachment Reference: Attachment 7.1.1. – 2023/2024 Annual Report and Financial

Statements

SUMMARY

The Audit Committee is requested to endorse and recommend to Council to accept the 2023/2024 Annual Report and Financial Statements for the period ending 30 June 2024.

BACKGROUND

In accordance with Section 5.54(1) of the *Local Government Act 1995* Council is required to prepare and accept the Annual Report for each financial year no later than 31 December after that financial year.

COMMENT

The final audit of Council's finances and operations commenced 5 September 2024. The final audit report from the Office of the Auditor General was received by the Shire on Monday 25 November 2024.

Council is required to accept the Annual Report and select a date for the Electors meeting that is no more than 56 days from the acceptance of the annual report. The Electors meeting time and date is also required to be advertised for 14 days.

It is proposed that the Electors meeting be held on the 6 February 2025 commencing at 6pm in Council Chambers.

Public Notice of the Annual Electors Meeting and availability of the Annual Report will be displayed on public notice boards, Wylie Weekly and advertised on Council's Website. In addition residents can request a copy to be mailed to them or view a copy at the Shire Office.

STATUTORY ENVIRONMENT

Local Government Act 1995 section 5.54(1)

POLICY IMPLICATIONS

There are no direct policy implications in relation to this item.

FINANCIAL IMPLICATIONS

Advertising, printing and posting costs included in the 2024/2025 budget.

COMMUNITY & STRATEGIC OBJECTIVES

The matter before the Council generally accords with the Shire's desired outcome, as expressed in the revised Shire of Wyalkatchem Strategic Community Plan.

Pillar 4 Civic Leadership	Statement of Strategic Outcome: We lead with accountability, connection and openness through best-practice systems, policies and financial controls
Goal No.	GOAL 11. High standard of governance
11.3	Ongoing long term financial planning and transparent financial management

VOTING REQUIREMENT

Absolute Majority

OFFICER'S RECOMMENDATION / COMMITTEE RESOLUTION (06/2024) Moved: Cr Garner Seconded: Cr Loton

That Audit and Risk Management Committee;

1. Accepts the Annual Report and Financial Statements for the year ended 30 June 2024 year as provided for in attachment 7.1.1.

That the Audit and Risk Committee recommends that Council;

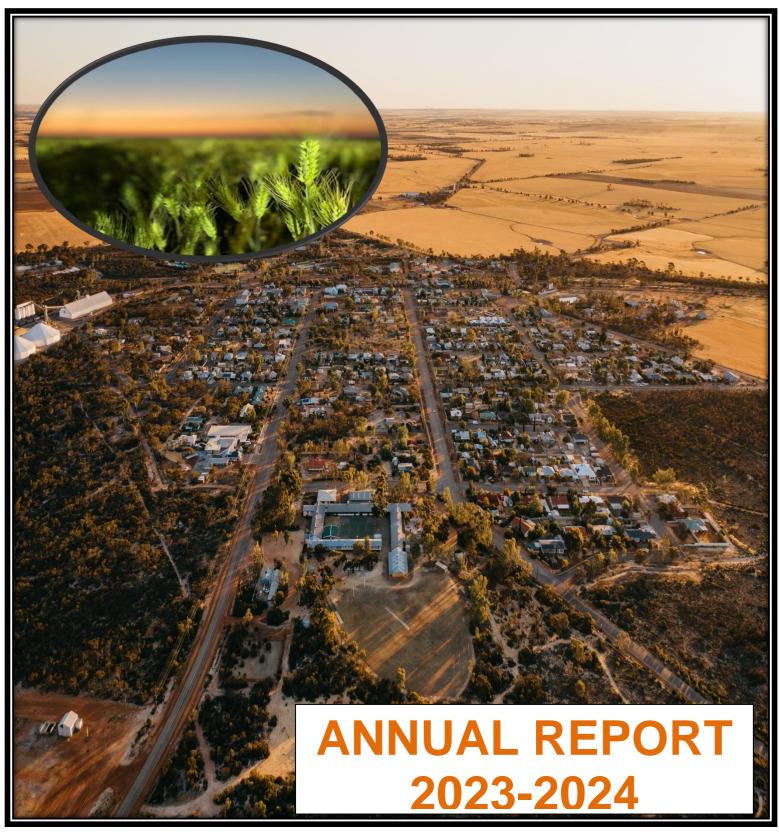
- 1. Accepts the Annual Report and Financial Statements for the year ended 30 June 2024 year.
- 2. Holds a General Meeting of Electors on the 6 February 2025 commencing at 6pm in the Shire of Wyalkatchem Council Chambers.

CARRIED 4/0

8. CLOSURE OF THE MEETING

There being no further business to discuss, the Chairperson closed the meeting at 3:31pm.





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Acknowledgement of Country

The Shire of Wyalkatchem acknowledges the traditional owners of the land, the Ballardong people of the Noongar nation, and pay our respects to all members of Aboriginal communities and to Elders past, present and emerging.

We recognise the culture of the Noongar people and the unique contribution they make to the region and Australia.

Shire of Wyalkatchem

The Shire of Wyalkatchem is located 194km northeast of Perth. The Shire covers an area of 1,595 square kilometres with the main resident centre being the town of Wyalkatchem.

Agriculture accounts for 60% of business in Wyalkatchem, which is reflected in the employment profile of the Shire, with 35% of all employed persons in the Shire working in this industry.

The shire has an estimated resident population of 470 (ABS census 2021).



Shire of Wyalkatchem Statistics			
Distance from Perth	194k		
Area	1,595 km²		
Length of Roads	792.3 km		
Population	470 (ABS 2021)		
Number of Electors	345		
Number of Dwellings	314		
Total Rates Levied	\$1,503,391		
Total Revenue	\$6,053,362		
Number of Employees	18 FTE		

Purpose of the Annual Report

The Western Australian Local Government Act 1995 requires every local government to produce an Annual Report by 31 December each year. In addition, the Annual Report:

- Is an essential tool to inform the community and key stakeholders about achievements, challenges and future plans;
- Promotes greater community awareness of the Shire's programs and services which contribute to a high quality of life for residents, visitors and stakeholders;
- Demonstrates the Shire's performance against the long-term vision of the Strategic Community Plan, projects and priorities detailed within the Shire's Corporate Business Plan;
- Provides information on about the Shire's organisational performance; and
- Illustrates the Shire's commitment to accountable and transparent government.

This Annual Report can also be viewed on the Shire's website at www.wyalkatchem.wa.gov.au

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Telephone: 08 9681 1166

Email: general@wyalkatchem.wa.gov.au
Web: www.wyalkatchem.wa.go



Shire of Wyalkatchem

President's Report

For the Period: 1 July 2023 to 30 June 2024

It is with immense pride and gratitude that I present the President's Report for the Shire of Wyalkatchem for the financial year ending 30 June 2024. This year has been a testament to our shared vision, dedication, and collaborative efforts, as we achieved significant milestones that continue to enhance the quality of life, foster growth, and build a sustainable future for our community.

Acknowledgments

I extend my heartfelt appreciation to the Shire staff for their outstanding hard work and commitment throughout the year. Their dedication ensures the smooth functioning of our Shire and the delivery of key initiatives.

We farewelled **Chief Executive Officer Peter Klein** in December 2023 after three years of service. We wish Peter every success in his new role as CEO of the Shire of Katanning.

The October 2023 Local Government Elections saw the departure of outgoing Councillors **Mr. Quentin Davies**, **Ms. Emma Holdsworth**, and **Mr. Steven Gamble**. We thank them for their time, dedication, and invaluable contributions to the Shire during their terms of office. In particular, we recognise Quentin Davies's 18 years of service from 2005 to 2023, including his long-standing role as Shire President from **2003 to 2023**. Their contributions, leadership, and steadfast commitment to the community leave a lasting legacy. Their efforts were formally acknowledged at the *Welcome to Wyalkatchem* civic event, where speeches and presentations were made to celebrate their achievements.

We warmly welcome our newly elected Councillors, **Cr Justin Begley**, **Cr Rod Lawson-Kerr**, and **Cr Tracy Dickson**, who bring fresh perspectives, renewed energy, and a commitment to advancing the priorities of our community. Together, we look forward to addressing challenges and seizing new opportunities for growth.

In February 2024, we appointed **Sabine Taylor** as our new Chief Executive Officer. Sabine's extensive leadership experience and dedication to community service have already had a positive impact, with her proactive approach fostering stronger collaboration between Council, staff, and the community. Her leadership will be instrumental in driving strategic initiatives over the coming years.

Community Awards

The Shire takes great pride in recognising individuals and groups who have gone above and beyond to enrich our community. These awards were formally presented at the *Welcome to Wyalkatchem* civic event held on **5th March 2024**, a celebration of community spirit, dedication, and volunteerism:

- 2024 Community Citizen of the Year: Robert Holdsworth was honoured for his unwavering support of community members, offering assistance, advice, and transport to those in need. Robert's tireless contributions have made a tangible difference in the lives of so many, earning him the admiration of the entire community. Whether offering counsel, providing transport, or ensuring others can access support services, Robert consistently puts the needs of others before his own.
- 2024 Senior Community Citizen of the Year: *Trevor Webb* received this award for his exceptional efforts as the Curator of the Wyalkatchem CBH Agricultural Museum and his leadership of work camp projects. Trevor's dedication includes managing numerous restoration projects across the Shire, such as work at the Wyalkatchem and Koorda District Hospitals, RSL initiatives, and White Dam Water Catchment enhancement. As Museum Curator since 2016, Trevor has catalogued over 1,500 exhibits, researched and created signs for over 100 machines, and planned major upgrades such as Paul's Shed and Graham's Shed—nearly 1,000 square metres of covered display space.
- **2024 Active Citizenship Award**: The *Shear for Liz Day for Breast Cancer Research Centre, WA* was recognised for raising significant funds over 10 years while fostering community spirit. Organised annually by Cardiff Merino Stud, this event has grown into a major community celebration, uniting local businesses, sponsors, and residents. With substantial funds raised for breast cancer research, the event reflects the generosity and passion of our community. Quentin Davies accepted the award on behalf of the organisers.

These awards reflect the values of dedication, service, and collaboration that define Wyalkatchem and the people who make it a better place.

Regional Partnerships

The Shire of Wyalkatchem remains an active member of the **North Eastern Wheatbelt Regional Organisation of Councils (NEWROC)**, alongside our partner Shires of Dowerin, Koorda, Trayning, Mount Marshall, Nungarin, and Mukinbudin. Together, we are committed to fostering regional growth and resilience through collaborative initiatives, including:

- Advocacy on key issues such as the live sheep trade, education strategy, and telecommunications. These issues are critical for our regional economy and the livelihoods of many families.
- Research into regional landfills to improve environmental sustainability and reduce costs.
- Support for housing, industrial land development, and power stabilisation projects to ensure we are well-prepared for future growth and investment opportunities.
- Initiatives like regional economic development strategies, Town Teams, and workforce development that encourage local collaboration and innovation.

NEWROC also continues to advocate for improved infrastructure to support the growth of member communities.

Infrastructure and Works

This year saw the successful delivery of numerous infrastructure projects aimed at enhancing accessibility, improving public spaces, and supporting community needs. Key highlights include:

- **Festive Christmas Decorations** (December 2023) in the main street, bringing seasonal cheer to the heart of Wyalkatchem.
- Shire Office ACROD Car Park Bay Ramp (May 2024) to improve access for all residents.
- Asphalt Works on Honour Avenue (June 2024), a vital upgrade to enhance road safety and aesthetics.
- Post Office Ramp Completion (June 2024) to ensure ease of access for postal services.
- Tip Fencing Upgrades near the Cemetery (June 2024) to improve waste management and aesthetics.

• **Completion and Landscaping of Ashelford Park** (June 2024), creating a beautiful community space for residents and visitors to enjoy.

Community Events and Development

The Shire delivered a wide range of events and programs to bring the community together, celebrate our shared identity, and promote active participation. Notable events included:

- Rodeo (26th August 2023) The second annual Wyalkatchem Rodeo.
- Halloween Kids Activity (31st October 2023)
- Christmas Decoration Workshop (19th December 2023)
- Christmas Kids Colouring Competition (22nd December 2023)
- Age-friendly Community Survey (21st December 2023)
- Christmas Lights Competition (Business and Residential) (7th December 2023)
- Town-wide Bunny Hunt (Easter) (25th 28th March 2024)
- Australia Day Breakfast (26th January 2024)
- Clean Up Australia Day (10th March 2024)
- Seniors Mystery Bus Trip (17th April 2024)
- Youth Table Tennis Fridays (Starting 19th April 2024)
- ANZAC Day Service (25th April 2024)
- Car Show & Filming with CarExpert (5th April 2024)
- Planting with Wyalkatchem District High School at Ashelford Park (5th June 2024)
- Ashelford Park Tidy Towns Event (22nd June 2024)
- Pool BBQ & Party (End of Season) (26th January 2024)
- Strategic Planning Workshops (May 2024)

Looking Ahead

As we reflect on a successful year, the Shire remains focused on delivering key priorities in the year ahead. These include advancing housing and accommodation opportunities, improving infrastructure, fostering economic development, and building stronger partnerships with regional stakeholders. We will also continue to advocate for vital issues that impact our community, such as education, health services, and telecommunications.

Conclusion

In closing, I extend my sincere gratitude to my fellow Councillors, Shire staff, volunteers, and residents for their unwavering dedication, support, and shared commitment to building a thriving and resilient Wyalkatchem. Together, we are shaping a future that we can all be proud of, ensuring that Wyalkatchem remains a vibrant, welcoming, and prosperous place for generations to come.

Thank you. **President Owen Garner** *Shire of Wyalkatchem*



Chief Executive Officer's Report

Throughout the 2023/2024 financial year, the Shire of Wyalkatchem has remained steadfast in its commitment to delivering the community's vision, "to be a socially interactive and inclusive community that embraces our rural character and sense of community." To this end, we commenced a comprehensive review of the strategies outlined in our current strategic plan in December 2023. This review evaluated the relevance of existing strategies and projects in light of significant changes affecting the Shire, including:

- Ongoing population decline;
- A steady increase in the median age of residents;
- Declining school enrolments;
- Challenges in retaining young people;
- Volunteer fatigue;
- Rising costs associated with general practitioner services;
- Loss of key retail businesses (e.g., bank, butcher) and sporting clubs;
- A tightening housing and accommodation market.

The community has strongly expressed its desire for greater engagement with the Council to discuss current and future needs, emphasising the importance of collaborative decision-making. The Shire is committed to listening to the needs and expectations of its residents and working together to secure a dynamic and thriving future for the Shire of Wyalkatchem.

In addition to strategic projects, Shire continues to deliver a wide range of essential services and activities. These include operating the medical centre and swimming pool, supporting community and sporting groups, and constructing and maintaining critical infrastructure such as roads, pathways, parks, and the waste facility. We also maintain a strong focus on governance and financial management to ensure the efficient use of resources.

Financial Performance

In 2023/2024, the Shire levied total rates of \$1,503,391, contributing to a total revenue of \$6,053,362. Residential rates were maintained at \$533 per annum (equivalent to \$10.25 per week), while rural rates were set at \$593 per annum (equivalent to \$11.49 per week). These rates remain comparatively low, reflecting our commitment to delivering value for money to ratepayers.

Annual Report 2023 2024

Grant funding continues to play a critical role in renewing and upgrading our assets. Reliable funding sources include Federal Financial Assistance Grants, the Roads to Recovery program, and Main Roads funding through direct grants and Regional Road Group Projects. Capital grants, subsidies, and contributions received for asset replacement and renewal over the past three years were as follows:

2023/2024: \$970,990

2022/2023: \$1,128,947

2021/2022: \$1,166,232

Acknowledgments

I am pleased to report that Shire received an unqualified Audit Report for the year, which underscores the exceptional work of our Corporate Services team. This achievement reflects our commitment to maintaining high standards of financial management and accountability.

I wish to extend my sincere gratitude to the Councillors of the Shire of Wyalkatchem for their support and dedication. I also acknowledge the remarkable efforts of our Shire staff, whose hard work and professionalism ensure the effective delivery of services and the continued development of our community. Their dedication is instrumental in making Wyalkatchem a desirable place for residents, businesses, and tourists alike.

As we look to the future, Shire remains committed to fostering community engagement, delivering high-quality services, and pursuing opportunities that enhance the prosperity and well-being of Wyalkatchem. Together, we will build on the progress achieved in 2023/2024 to create a sustainable and vibrant future for all.

Sabine Taylor
Chief Executive Officer

Councillors



Shire President
Cr Owen Garner
Term Expires 2025
0429 825 069
cr.garner@wyalkatchem.wa.gov.au



Cr Tracy Dickson
Term Expires 2027
0429 911 327
cr.dickson@wyalkatchem.wa.gov.au



Cr Justin Begley
0429 929 550
Term Expires 2027
cr.begley @wyalkatchem.wa.gov.au



Cr Christopher Loton
0451 392 928
Term expires 2025
cr.loton@wyalkatchem.wa.gov.au



Shire Deputy President
Cr Christy Petchell
Term Expires 2025
0404 121 979
cr.petchell@wyalkatchem.wa.gov.au



Cr Mischa Stratford
Term Expires 2027
0438 464 421
cr.stratford@wyalkatchem.wa.gov.au



Cr Rod Lawson Kerr 0406 944 201 Term Expires 2025 cr.lawsonkerr@wyalkatchem.wa.gov.au

Organisational Structure as at 30 June 2024



Planning for the Future

Integrated Planning and Reporting Framework

All Western Australian local governments are required to prepare a Plan for the Future for their district under Section 5.56(1) of the *Local Government Act 1995*. The Plan for the Future comprises the following two key strategic documents1, which a local government is required to have regard for when forming its annual budget.

Strategic Community Plan – adopted 18/02/2021 – Council's principal 10-year strategy and planning tool. It is the principal guiding document for the remainder of the Shire's strategic planning as community engagement is central to this Strategic Community Plan. The Plan will be reviewed in 2024.

Corporate Business Plan — Council's four-year planning document. The core components of this Corporate Business Plan include a four-year delivery program, aligned to the Strategic Community Plan and accompanied by 4-year financial projections. This plan will be reviewed following the review of the Strategic Community Plan.

Development of the Strategic Community Plan and Corporate Business Plan is undertaken in accordance with the Integrated Planning and Reporting Framework and Guidelines. An essential element of the Integrated Planning and Reporting process is to enable community members and stakeholders to participate in shaping the future of the community and in identifying issues and solutions. It is designed to articulate the community's vision, aspirations, outcomes and priorities for the future of the district.

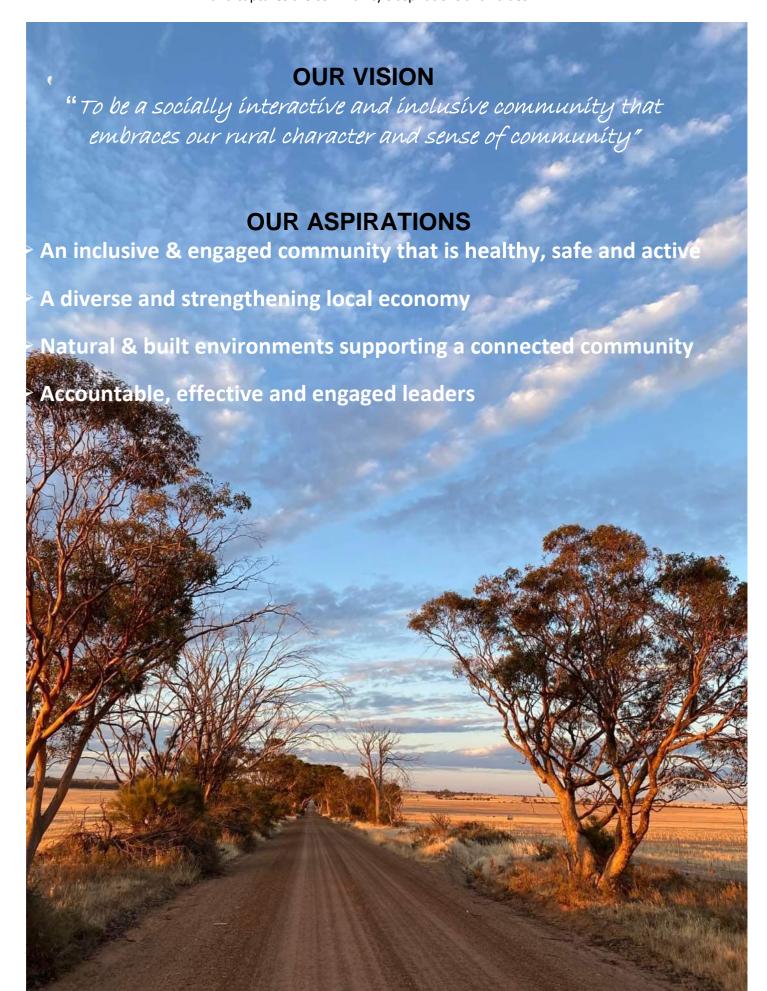
Importantly, the Strategic Community Plan and Corporate Business Plan are informed by several other key plans and processes. The connection between the community and the Shire's strategic plans, annual budget and corporate documents developed to guide the Shire in delivering services to the community are shown in the diagram below.

Strategic Corporate Annual Budget **Community Plan** Business Plan 1 Year 10 Years 4 Years Community Strategic Actions **Annual Budget** Vision | Aspirations Strategic Objectives **Major Projects** Revenue Information **New Services** Programs | Services **Desired Outcomes Strategies** 4-Year Forecast **Annual Projects Informing Strategies Workforce Plan** Long Term Financial Plan **Asset Management Plans** Issue or Area Specific Plans

Diagram: The Integrated Planning Structure

Strategic Community Plan

Based on consultation with community and Councilor's, the plan sets out the vision for the Shire of Wyalkatchem and captures the community's aspirations and values.



What is the Strategic Community Plan

The Strategic Community Plan is the Shire's long-term plan for the future. It helps Council to ensure that local government service delivery is consistent with and supports the community's aspirations for the Shire.

A strategic objective has been developed for each of four identified key areas of community interest, being Economic; Environmental; Community and Leadership. Desired outcomes have been determined to achieve each of the objectives after considering the Shire's current and future resources, demographic trends and internal and external influences.

The Strategic Community Plan guides decision making through the Corporate Business Plan and Annual Budget. It helps to determine priorities for the delivery of services, projects and programs.

All local governments within Western Australia are required to plan their services using this Framework. The Strategic Community Plan, Corporate Business Plan and Annual Budget form part of the core section of the Shire's Integrated Planning and Reporting Framework. The Shire's Asset Management Plan, Long Term Financial Plan and Workforce Plan are Informing Strategy documents which support the Framework.

Goal 1 A safe and healthy community	Goal 7 We have vibrant, active public open spaces and buildings with high levels of utilisation and functionality
Goal 2 An active, engaged and social community	Goal 8 Our built environment responds to the accessibility and connectivity needs of all
Goal 3 A community for all ages	Goal 9 Sustainable management of resources
Goal 4 Increase visitors to our region	Goal 10 Transparent, accountable and effective governance
Goal 5 Growth in business opportunity	Goal 11 Community and customer service focus
Goal 6 Essential services and infrastructure are available to support the community and local economy	Goal 12 Form strategic partnerships and advocate for the community

The community's aspirations will be achieved by identifying and delivering strategies that are developed to achieve one or more of the above goals;

How the Strategic Community Plan will be used

The Strategic Community Plan outlines how the Shire will, over the long term, work towards a brighter future for the Shire of Wyalkatchem community as it seeks to achieve its vision inspired by the community's aspirations.

Looking to the future, the Strategic Community Plan will influence how the Shire uses its resources to deliver services to the community. The Strategic Community Plan forms the primary driver for all other planning undertaken by the Shire.

The Shire of Wyalkatchem intends to use the Strategic Community Plan in several ways, including:

- Guide Council priority setting and decision making;
- Be a mechanism for the ongoing integration of local planning initiatives;
- Inform the decision making of other agencies and organisations, including community and State Government;
- Provide a rationale to pursue grants and other resources by demonstrating how specific projects align with the aspirations of our community, within the strategic direction of the Shire;
- Inform potential investors and developers of our community's key priorities, and the way we intend to grow and develop;
- Engage local businesses, community groups and residents in various ways to contribute to the Shire's future; and
- Provide a framework for monitoring progress against our vision.

Community Strategic Plan Informs Corporate Business Plan

In conjunction with the adoption of a reviewed Community Strategic Plan, council will also prepare a Corporate Business Plan being a four-year program on delivery of priorities within the Community Strategic Plan. The Corporate Business Plan will provide strategic direction on the actions required to achieve the Community Strategic Plan. This document will underpin Council's short to medium term direction.

Council will also be developing other informing strategies such as Long-Term Financial Plans, Asset Management Plans and Workforce plans. These documents have a direct link in ensuring that Council has the resources available to achieve its strategic direction and will undergo a full review in the latter half of 2024.

Corporate Business Plan

Council's Corporate Business Plan was updated during 2020/21 to align with the newly adopted Strategic Community Plan, as well as informing the 2023/2024 budget.

Council will review the Corporate Business Plan following the review of the Community Strategic Plan review in 2024.

Other Planning Documents

In addition to reviewing Council's Strategic Community Plan and Corporate Business plan, Council is actively progressing a number of informing strategies including, but not limited to: Long Term Financial Plan; Asset Management Plan and Workforce Plan. The development of these documents will occur in 2024 – 2025 and will align to the reviewed plans.

Pillar: Community	Provision of a Medical Centre Provision of a GP Aerodrome and runway maintained for RFDS access CEACA independent living units Delivery and support of community events e.g. Australia Day, Wyalkatchem Rodeo, Arts Show Adoption of the Acknowledgement and Welcome to Country Policy Playground upgrade Support for the family day care service
Pillar: Economy	Wyalkatchem Caravan Park re-opened Railway Terrace asphalt works Active members of NEWTRAVEL and Pioneer Pathway Local business group established Support of Café reopening Planning Scheme Amendment No 9 – sheds in rural areas Planning Scheme Amendment No4 – grouped dwellings Additional Crisp Wireless tower at Yorkrakine
Pillar: Environment	Recreation Reserve Lighting upgrade Museum Display Shed constructed Cunderdin Rd widened and shoulder reconditioning Thurstun Street Stormwater drainage upgraded Wyalkatchem North Rd road widening, culverts and reseal Tammin Wyalkatchem Rd pavement, shoulder sealing Davies Rd reconstruct pavement Elsegood Rd reconstruct pavement McNee Rd, Wallambin Rd re-sheet Membership of the Cities Power Partnership Household battery recycling in place Lady Novar renovations Korrelocking Cemetery No 2 improvements Heritage Register reviewed
Pillar: Civic Leadership	Working with Auditors and implementing recommendations Increase in letter drops Annual General Meeting of Electors NEWROC Economic Impact Assessment on Live Sheep by Sea Trade NEWROC Economic Impact Assessment on power and telecommunication outages

Statutory Requirements

It is a requirement that the Shire of Wyalkatchem include information regarding the following documents in its Annual Report.

Disability Access and Inclusion Plan

Under the *Disability Services Act 1993 (amended 2024)*, all Western Australian Local Governments are required to develop and implement a Disability Access and Inclusion Plan (DAIP), addressing seven desired outcomes, to be reviewed on an annual basis and reported on to the Disability Services Commission (DSC) by 31 July each year.

Council has an endorsed DAIP which was reviewed in 2024. Council is required to report on our present activities as they relate to the seven desired DAIP outcomes.

The seven desired outcomes that provide a framework for strategies aimed at improving access and inclusion for people with disabilities. The following strategies are incorporated in Councils implementation plan, subsequent budget and other strategic planning documents.

- 1. People with disability have equal opportunity to access all events organised by the Shire of Wyalkatchem.
- 2. People with disability have equal opportunity to access buildings and other Wyalkatchem Shire facilities.
- 3. People with disability receive the same level and quality of information from the Shire of Wyalkatchem in a format that will enable them to access the information as readily as other people are able to access it
- 4. People with disability receive the same level and quality of service from the staff of the Shire of Wyalkatchem as other people receive from the staff of that public authority.
- 5. People with disability have equal opportunity to lodge complaints to the Shire of Wyalkatchem.
- 6. People with disability have equal opportunity to access all public consultation events; and
- 7. People with disability have equal opportunity to obtain & maintain employment with the Shire of Wyalkatchem

The Shire of Wyalkatchem Disability Access and Inclusion Plan will be reviewed in FY2024/2025.

State Records Act

The State Records Act 2000 requires the Shire to maintain and dispose of all records in the prescribed manner. Principle 6 – Compliance: Government Organisations ensure their employees comply with the record keeping plan.

Rationale:

An organisation and its employees must comply with the organisations record keeping plan. Organisations should develop and implement strategies for ensuring that each employee is aware of the compliance responsibilities.

Minimum Compliance Requirements:

The record keeping plan is to provide evidence to adduce that:

- 1. The efficiency and effectiveness of the organisations record keeping system is evaluated not less than once every 5 years.
- 2. The organisation conducts a record keeping training program.
- 3. The efficiency and effectiveness of the record keeping training program is reviewed from time to time.
- 4. The organisation's induction program addresses employee roles and responsibilities in regard to their compliance with the organisation's record keeping plan.

The Shire has complied with all items.

Note on Item 1 – The Shire of Wyalkatchem is currently transitioning to an Electronic Records Keeping System. The implementation of the new system has a direct impact on Councils record keeping plan and the internal management of Council's records and as a result, the record keeping plan will require a major review on full implementation of the new electronic record management system, including procedures and guidance notes.

The Shire has not yet been able to achieve the implementation of the system in this financial year though significant effort was made with archiving and disposal of records.

Complaints Register

Section 5.121 of the *Local Government Act 1995* requires the Annual Report to contain details of the entries made in the Complaints Register regarding complaints made about elected members.

There were no complaints lodged against elected members in the year under review.

Freedom of Information

Part 5 of the *Freedom of Information Act 1992* requires an agency such as a local government to prepare and publish an information statement.

The Shire of Wyalkatchem has developed an information statement which can be inspected on the Shire's website or by contacting the Shire Office.

The Shire of Wyalkatchem did not receive any applications under the *Freedom of Information Act 1992* during the 2023- 2024 financial year.

Employee Remuneration Disclosure

Regulation 19B of the *Local Government (Administration) Regulation 1996* requires the Shire to include the following information in its Annual Report:

- •The number of employees of the Shire entitled to an annual salary of \$130,000 or more; and
- •The number of those employees with an annual salary entitlement that falls within each band of \$10,000 over \$130,000.

Set out below, in bands of \$10,000, is the number of employees of the Shire entitled to an annual salary of \$130,000 or more for 2023/2024:

Salary Range

\$ From	\$ To	Number of Employees
130,000	139,999	1
140,000	149,999	0
150,000	160,000	0
Total		1

Public Interest Disclosures

The *Public Interest Disclosures Act 2003* facilitates the disclosure of public interest information, and provides protection for those making such disclosure and those who are the subject of disclosures. The Act provides a system for the matters disclosed to be investigated and for appropriate action to be taken.

The Chief Executive Officer has complied with all obligations under the Act including:

• Appointing the Governance Executive Officer as the Public Interest Disclosure officer for the organisation and publishing an internal procedure relating to the Shire's obligation.

• Providing protection from detrimental action or the threat of detrimental action for an employee of the Shire who makes an appropriate disclosure of public interest information.

National Competition Policy

This policy was introduced by the Commonwealth Government in 1995 to promote competition for the benefit of business, consumers and the economy by removing what was considered to be unnecessary protection of monopolies of markets where competition can be enhanced. It effects local governments as factors such as exemption from company and income tax or possible local regulations and laws may give local government a potential advantage over private contractors.

In respect to Council's responsibilities under to the National Competition Policy, the Shire reports as follows:

- No business enterprise of the Shire of Wyalkatchem has been classified by the Australian Bureau of Statistics as either a Public Trading Enterprise or a Public Financial Enterprise.
- Competitive neutrality has not applied to any activities undertaken by the Shire in this reporting period.
- No allegations of non-compliance with the competitive neutrality principles have been made by any private entity.
- The principles of competitive neutrality will be implemented in respect of any relevant activity undertaken during the next financial reporting period.

A further requirement of the National Competition Policy is that all Council Local Laws are reviewed every eight years to determine whether they are in conflict with competitive neutrality and comply with the *Local Government Act 1995*. All local laws were reviewed and are now pending the outcome from the Joint Standing Commission on Delegated Authority.

Capital grants received for renewal projects 2023/24

Capital grants, subsidies, and contributions received for asset replacement and renewal over the past three years were as follows:

2023/2024: \$970,990

2022/2023: \$1,128,947

• 2021/2022: \$1,166,232

Councillor Attendance Record FY 2023-2024

From July 2023 Until October Council election

Ordinary Council Meeting	Jul-23	Aug-23	Sep-23	Oct-23
Cr Quentin Davies - President	✓	✓	✓	✓
Cr Owen Garner - Deputy President	✓	✓	✓	✓
Cr Steve Gamble	✓	✓	✓	✓
Cr Emma Holdsworth	✓	✓	✓	✓
Cr Christopher Loton	×	✓	✓	✓
Cr Christy Petchell	✓	✓	✓	✓
Cr Mischa Stratford	✓	✓	✓	✓

From October Council Election Until 30 June 2024

Ordinary Council Meeting	Nov-23	Dec-23	Feb-24	Mar-24	Apr-24	May-24	Jun-24
Cr Owen Garner - President	✓	✓	✓	✓	✓	✓	✓
Cr Christy Petchell - Deputy President	✓	✓	✓	✓	✓	✓	✓
Cr Justin Begley	✓	✓	✓	✓	✓	✓	✓
Cr Tracy Dickson	✓	✓	✓	✓	✓	✓	✓
Cr Rod Lawson Kerr	✓	✓	✓	×	✓	✓	✓
Cr Christopher Loton	✓	✓	✓	✓	✓	✓	✓
Cr Mischa Stratford	✓	✓	✓	✓	✓	✓	✓

From July 2023 Until October Council election

Special Council Meeting	Oct-23
Cr Owen Garner - President	✓
Cr Christy Petchell - Deputy President	✓
Cr Mischa Stratford	✓
Cr Justin Begley	✓
Cr Tracy Dickson	✓
Cr Rod Lawson Kerr	✓
Cr Cris Loton	✓

From October Council Election Until 30 June 2024

Special Council Meeting	Jan-24	May- 24	Jun-24
Cr Owen Garner - President	✓	\checkmark	✓
Cr Christy Petchell - Deputy President	✓	\checkmark	✓
Cr Justin Begley	✓	\checkmark	✓
Cr Tracy Dickson	✓	\checkmark	✓
Cr Rod Lawson Kerr	×	✓	✓
Cr Christopher Loton	✓	✓	✓
Cr Mischa Stratford	√	✓	√

SHIRE OF WYALKATCHEM

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2024

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The Shire of Wyalkatchem conducts the operations of a local government with the focommunity vision:	ollowing
In 2024 Wyalkatchem will be sustainable with growth in population, supporting busin services and infrastructure: residents will be healthy, safe and caring, surrounded by welcoming public places and a valued natural and built environment.	
Principal place of business:	

AASB 101.138(a) Principal place of busines
27 Flint Street

AASB 101.138(b)

Wyalkatchem WA 6485



FM Reg Schedule 2 Form 1

SHIRE OF WYALKATCHEM FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Local Government Act 1995 Local Government (Financial Management) Regulations 1996

STATEMENT BY CEO

The accompanying financial report of the Shire of Wyalkatchem has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2024 and the financial position as at 30 June 2024.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 2†3† day of NOVEMBER 2024

CED

Sabine Taylor

Name of CEO





SHIRE OF WYALKATCHEM STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual	2024 Budget	2023 Actual
		\$	\$	\$
Revenue				
Rates	2(a),23	1,458,462	1,458,642	1,409,058
Grants, subsidies and contributions	2(a)	2,433,941	284,322	2,954,981
Fees and charges	2(a)	306,102	211,683	270,788
Interest revenue	2(a)	223,888	14,450	161,732
Other revenue	2(a)	62	1,050	77
		4,422,455	1,970,147	4,796,636
Expenses				
Employee costs	2(b)	(1,508,161)	(1,505,318)	(1,419,223)
Materials and contracts	· · · /	(1,837,005)	(1,584,764)	(1,394,934)
Utility charges		(173,680)	(195,123)	(175,131)
Depreciation	9(b)	(2,629,396)	(1,484,522)	(1,350,202)
Finance costs		(1,961)	(2,312)	(4,341)
Insurance		(176,564)	(170,847)	(155,323)
Other expenditure	2(b)	(51,550)	(51,681)	(50,103)
		(6,378,317)	(4,994,567)	(4,549,257)
		(1,955,862)	(3,024,420)	247,379
Capital grants, subsidies and contributions	2(a)	1,037,685	1,570,316	1,253,719
Profit on asset disposals	. ,	171,246	142,867	0
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	1,261	0	2,764
		1,210,192	1,713,183	1,256,483
Net result for the period		(745,670)	(1,311,237)	1,503,862
Other comprehensive income for the period				
Items that will not be reclassified subsequently to profit or loss	:			
Changes in asset revaluation surplus	15	0	0	4,308,287
Total other comprehensive income for the period		0	0	4,308,287
Total comprehensive income for the period		(745,670)	(1,311,237)	5,812,149





SHIRE OF WYALKATCHEM STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	NOTE	2024	2023
	-	\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	5,680,858	2,581,554
Trade and other receivables	5	175,793	339,845
Other financial assets	4(a)	0	3,230,306
Inventories	6	1,566	5,168
TOTAL CURRENT ASSETS		5,858,217	6,156,873
NON CURRENT ACCETS			
NON-CURRENT ASSETS	_	04.054	00.700
Trade and other receivables	5	34,854	29,739
Other financial assets	4(b)	62,378	61,117
Property, plant and equipment Infrastructure	7 8	13,275,208	13,446,168
TOTAL NON-CURRENT ASSETS	0	55,401,498 68,773,938	56,079,907 69,616,931
TOTAL NON-CURRENT ASSETS		00,773,930	09,010,931
TOTAL ASSETS		74,632,155	75,773,804
OUDDENT LIADUUTIES			
CURRENT LIABILITIES	11	206.006	440.075
Trade and other payables Other liabilities	12	296,086 0	419,875 236,238
	13	0	53,126
Borrowings Employee related provisions	14	97,560	88,414
TOTAL CURRENT LIABILITIES	14	393,646	797,653
		393,040	191,000
NON-CURRENT LIABILITIES Employee related provisions	14	48,060	40,032
TOTAL NON-CURRENT LIABILITIES		48,060	40,032
TOTAL LIABILITIES		441,706	837,685
NET ASSETS		74,190,449	74,936,119
EQUITY Retained curplus		25 420 228	26,351,143
Retained surplus Reserve accounts	26	25,429,328 3,406,451	3,230,306
Revaluation surplus	15	45,354,670	45,354,670
TOTAL EQUITY	15	74,190,449	74,936,119
IOTAL EQUIT	<u></u>	74, 190,449	14,330,119





SHIRE OF WYALKATCHEM STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	RETAINED SURPLUS	RESERVE ACCOUNTS	REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
Balance as at 1 July 2022		25,119,432	2,958,155	41,046,383	69,123,970
Comprehensive income for the period Net result for the period		1,503,862	0	0	1,503,862
Other comprehensive income for the period	15	0	0	4,308,287	4,308,287
Total comprehensive income for the period	75.7 -W 1	1,503,862	0		5,812,149
Transfers from reserve accounts Transfers to reserve accounts	26 26	22,500 (294,651)	(22,500) 294,651	0	0
Balance as at 30 June 2023	-	26,351,143	3,230,306	45,354,670	74,936,119
Comprehensive income for the period Net result for the period Total comprehensive income for the period	-	(745,670) (745,670)	0		(745,670) (745,670)
Transfers from reserve accounts	26	167,715	(167,715)	0	0
Transfers to reserve accounts	26	(343,860)	343,860		0
Balance as at 30 June 2024	-	25,429,328	3,406,451	45,354,670	74,190,449





SHIRE OF WYALKATCHEM STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024	2023
	NOTE	Actual \$	Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES Receipts			>
Rates		1,454,549	1,400,394
Grants, subsidies and contributions		2,626,846	2,874,148
Fees and charges		306,102	270,788
Interest revenue		223,888	139,642
Goods and services tax received		248,977	66,182
Other revenue		62	77
Payments		4,860,424	4,751,231
Employee costs		(1,494,214)	(1,114,916)
Materials and contracts		(1,967,482)	(2,093,643)
Utility charges		(173,680)	(175,131)
Finance costs		(1,961)	(5,252)
Insurance paid		(176,564)	(155,323)
Goods and services tax paid		(265,515)	(216,416)
Other expenditure		(51,550)	(50,103)
		(4,130,966)	(3,810,784)
Net cash provided by operating activities		729,458	940,447
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	7(a)	(491,215)	(345,289)
Payments for construction of infrastructure	8(a)	(1,370,566)	(1,525,394)
Capital grants, subsidies and contributions	` ,	801,447	1,131,779
Proceeds for financial assets at amortised cost		3,230,306	(272, 151)
Proceeds from sale of property, plant & equipment		253,000	0
Net cash provided by (used in) investing activities		2,422,972	(1,011,055)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	25(a)	(53,126)	(50,192)
Payments for principal portion of lease liabilities	25(b)	0	(1,723)
Net cash (used in) financing activities		(53,126)	(51,915)
Net increase (decrease) in cash held		3,099,304	(122,523)
Cash at beginning of year		2,581,554	2,704,077
Cash and cash equivalents at the end of the year		5,680,858	2,581,554





SHIRE OF WYALKATCHEM STATEMENT OF FINANCIAL ACTIVITY FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual	2024 Budget	2023 Actual
		\$	\$	\$
OPERATING ACTIVITIES				
Revenue from operating activities	00	1 440 705	1 450 640	1,398,670
General rates	23 23	1,448,785	1,458,642 0	1,398,670
Rates excluding general rates	23	9,677 2,433,941	284,322	2,954,981
Grants, subsidies and contributions Fees and charges		306,102	211,683	270,788
Interest revenue		223,888	14,450	161,732
Other revenue		62	1,050	77
Profit on asset disposals		171,246	142,867	0
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	1,261	0	2,764
Tall value adjustments to infancial assets at fall value through profit of 1033	T(D) _	4,594,962	2,113,014	4,799,400
Expenditure from operating activities		.,	_, ,	.,,
Employee costs		(1,508,161)	(1,505,318)	(1,419,223)
Materials and contracts		(1,837,005)	(1,584,764)	(1,394,934)
Utility charges		(173,680)	(195,123)	(175,131)
Depreciation		(2,629,396)	(1,484,522)	(1,350,202)
Finance costs		(1,961)	(2,312)	(4,341)
Insurance		(176,564)	(170,847)	(155,323)
Other expenditure		(51,550)	(51,681)	(50,103)
·		(6,378,317)	(4,994,567)	(4,549,257)
Non cash amounts excluded from operating activities	24(a)	2,459,802	1,341,655	1,356,007
Amount attributable to operating activities		676,447	(1,539,898)	1,606,150
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		1,037,685	1,570,316	1,253,719
Proceeds from disposal of assets		253,000	244,544	0
		1,290,685	1,814,860	1,253,719
Outflows from investing activities				
Purchase of property, plant and equipment	7(a)	(491,215)	(835,499)	(345,289)
Purchase and construction of infrastructure	8(a)	(1,370,566)	(1,908,646)	(1,525,394)
		(1,861,781)	(2,744,145)	(1,870,683)
Amount attributable to investing activities		(571,096)	(929,285)	(616,964)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	25(a)	0	165,000	0
Transfers from reserve accounts	26	167,715	472,408	22,500
Outflows from financing activities		167,715	637,408	22,500
Repayment of borrowings	25(a)	(53,126)	(62,897)	(50,192)
Payments for principal portion of lease liabilities	25(a) 25(b)	(55,120)	(02,097)	(1,723)
Transfers to reserve accounts	26	(343,860)	(184,291)	(294,651)
Transiers to reserve accounts	20	(396,986)	(247,188)	(346,566)
Amount attributable to financing activities		(229,271)	390,220	(324,066)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	24(b)	2,182,040	2,088,640	1,516,920
Amount attributable to operating activities		676,447	(1,539,898)	1,606,150
Amount attributable to investing activities		(571,096)	(929,285)	(616,964)
Amount attributable to financing activities		(229,271)	390,220	(324,066)
Surplus or deficit after imposition of general rates	24(b)	2,058,120	9,677	2,182,040





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1. BASIS OF PREPARATION

The financial report of the Shire of Wyalkatchem which is a Class 4 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the Local Government Act 1995 read with the Local Government (Financial Management) Regulations 1996 prescribe that the financial report be prepared in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Local Government Act 1995, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- · AASB 107 Statement of Cash Flows paragraphs 43 and 45
- · AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- · AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- · AASB 1054 Australian Additional Disclosures paragraph 16

The Local Government (Financial Management) Regulations 1996 specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 Leases which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical accounting estimates and judgements

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying amounts of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are 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 and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including;
 - Property, plant and equipment note 7
 - Infrastructure note 8
- · Expected credit losses on financial assets note 5
- · Measurement of employee benefits note 14

Fair value heirarchy information can be found in note 22

The local government reporting entity

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time

- AASB 2021-2 Amendments to Australian Accounting Standards
 Disclosure of Associating Policies of Definition of Associating
- Disclosure of Accounting Policies or Definition of Accounting Estimates

This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards
- Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
- Classification of Liabilities as Current or Non-Current
- AASB 2021-7c Amendments to Australian Accounting Standards
- Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
- Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
- Non-current Liabilities with Covenants

These amendments are not expected to have any material impact on the financial report on initial application.

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

These amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

- AASB 2023-1 Amendments to Australian Accounting Standards
- Supplier Finance Arrangements

These amendments may result in additional disclosures in the case of applicable finance arrangements.

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

or revenue and recognised as follows.					
Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges - sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

Consideration from contracts with customers is included in the transaction price.

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	1,448,785	9,677	1,458,462
Grants, subsidies and contributions	2,433,941	0	0	0	2,433,941
Fees and charges	306,102	0	0	0	306,102
Interest revenue	0	0	0	223,888	223,888
Other revenue	0	0	0	62	62
Capital grants, subsidies and contributions	0	1,037,685	0	0	1,037,685
Total	2,740,043	1,037,685	1,448,785	233,627	5,460,140

For the year ended 30 June 2023

	Contracts with	Capital	Statutory		
Nature	customers	grant/contributions	Requirements	Other	Total
•	\$	\$	\$	\$	\$
Rates	0	0	1,409,058	0	1,409,058
Grants, subsidies and contributions	2,938,260	0	0	16,721	2,954,981
Fees and charges	270,788	0	0	0	270,788
Interest revenue	0	0	0	161,732	161,732
Other revenue	77	0	0	0	77
Capital grants, subsidies and contributions	0	1,253,719	0	0	1,253,719
Total	3,209,125	1,253,719	1,409,058	178,453	6,050,355

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	Note	2024 Actual	2023 Actual
		\$	\$
Interest revenue Interest on reserve account		163,636	116,740
Trade and other receivables overdue interest		9,479	44,992
Other interest revenue		50,773	0
The 2024 original budget estimate in relation to: Trade and other receivables overdue interest was \$8,000.		223,888	161,732
Fees and charges relating to rates receivable Charges on instalment plan		900	900
The 2024 original budget estimate in relation to: Charges on instalment plan was \$950.			
(b) Expenses			
Auditors remuneration - Audit of the Annual Financial Report		33,500	30,730
- Other services – grant acquittals		2,400 35,900	2,000 32,730
Employee Costs		35,900	32,730
Employee benefit costs		1,408,780	1,258,787
Other employee costs		99,381	160,436
		1,508,161	1,419,223
Other expenditure			
Sundry expenses		51,550	50,103
		51,550	50,103

3. CASH AND CASH EQUIVALENTS

Cash at bank and on hand Term deposits Total cash and cash equivalents

- Unrestricted cash and cash equivalents
- Restricted cash and cash equivalents

Note	2024	2023
	\$	\$
	2,274,407	2,581,554
	3,406,451	0
	5,680,858	2,581,554
	2,274,407	2,345,316
16	3,406,451	236,238
100	5,680,858	2,581,554

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

(a) Current assets

Financial assets at amortised cost

4. OTHER FINANCIAL ASSETS

Other financial assets at amortised cost

Term deposits

Held as

- Restricted other financial assets at amortised cost

(b) Non-current assets

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance Movement attributable to fair value increment Units in Local Government House Trust - closing balance

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarhy (see Note 22 (i)) due to the observable market rates).

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

Note	2024	2023
198	\$	\$
	0	3,230,306
	0	3,230,306
	0	3,230,306
	Ō	3,230,306
16	0	3,230,306
	0	3,230,306
	62,378	61,117
	62,378	61,117
	61,117	58,353
	1,261	2,764
	62,378	61,117

Financial assets at fair value through profit or loss

The Shire has elected to classify the following financial assets at fair value through profit or loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has elected to recognise as fair value gains and losses through profit or loss

5. TRADE AND OTHER RECEIVABLES

. IRADE AND OTHER RECEIVABLES	Note	2024	2023
		\$	\$
Current			
Rates and statutory receivables		80,262	64,205
Trade receivables		55,712	229,123
Other receivables		47,700	47,700
GST receivable		26,191	13,395
Allowance for credit losses of other receivables	20(b)	(54,231)	(36,668)
Accrued Income		20,159	22,090
		175,793	339,845
Non-current			
Pensioner's rates and statutory receivables		34,854	29,739
*		34,854	29,739

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations or for the construction of recognisable non financial assets as part of the ordinary course of business.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers and amounts received as grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

6. INVENTORIES

	Note	2024	2023
Current		\$ 750 (400)	\$
Fuel and materials		1,566	5,168
		1,566	5,168
The following movements in inventories occurred during the year:			
Balance at beginning of year		5,168	1,375
Inventories expensed during the year		(115,616)	(40,600)
Additions to inventory		112,014	44,393
Balance at end of year		1,566	5,168

MATERIAL ACCOUNTING POLICIES

General

Inventories are measured at the lower of cost and net realisable value.

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.

7. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

-	Assets not subject to operating lease Tota		Total Pr	operty		Plant and equipment		Total
-	Land \$	Buildings - specialised \$	Land	Buildings - specialised \$	Total Property	Furniture and equipment	Plant and equipment	property, plant and equipment
Balance at 1 July 2022	487,085	12,233,773	487,085	12,233,773	12,720,858	19,094	888,060	13,628,012
Additions	6,709	184,650	6,709	184,650	191,359	0	153,930	345,289
Depreciation Balance at 30 June 2023	0 493,794	(340,312) 12,078,111	493,794	(340,312) 12,078,111	(340,312) 12,571,905	(3,819) 15,275	(183,002) 858,988	(527,133) 13,446,168
Comprises: Gross balance amount at 30 June 2023 Accumulated depreciation at 30 June 2023 Balance at 30 June 2023	493,794 0 493,794	12,755,517 (677,406) 12,078,111	493,794 0 493,794	12,755,517 (677,406) 12,078,111	13,249,311 (677,406) 12,571,905	58,667 (43,392) 15,275	2,163,970 (1,304,982) 858,988	15,471,948 (2,025,780) 13,446,168
Additions	0	89,484	0	89,484	89,484	8,168	393,563	491,215
Disposals	0	0	0	0	0	0	(81,754)	(81,754)
Depreciation Balance at 30 June 2024	0 493,794	(344,005) 11,823,590	<u>0</u> 493,794	(344,005) 11,823,590	(344,005) 12,317,384	(5,314) 18,129	(231,102) 939,695	(580,421) 13,275,208
Comprises: Gross balance amount at 30 June 2024 Accumulated depreciation at 30 June 2024 Balance at 30 June 2024	493,794 0 493,794	12,845,001 (1,021,411) 11,823,590	493,794 0 493,794	12,845,001 (1,021,411) 11,823,590	(1,021,411)	66,835 (48,706) 18,129	2,234,957 (1,295,262) 939,695	15,640,587 (2,365,379) 13,275,208

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at t	he last valuation	date			
Land and buildings					
Land	2	Market approach using recent or estimated observable market data for similar properties	Independent valuation	June 2021	Price per hectare/market borrowing rate
Buildings - specialised	2 & 3	Cost approach using current replacement cost (Net Revaluation method)	Independent valuation	June 2021	Improvements to buildings using construction costs (Level 2) and current condition, residual values and remaining useful life assessments

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.

(ii) Co	st
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Furniture and equipment	N/A	Cost	Not Applicable	N/A
Plant and equipment	N/A	Cost	Not Applicable	N/A

8. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - parks and ovals	Infrastructure - other	Infrastructure - airport	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	44,637,169	342,544	2,681,237	225,403	1,622,066	1,559,175	51,067,594
Additions	1,213,414	0	56,550	211,886	43,544	0	1,525,394
Revaluation increments / (decrements) transferred to							
revaluation surplus	(914,470)	110,273	3,906,161	842,898	367,137	(3,712)	4,308,287
Depreciation	(540,782)	(16,312)	(57,414)	(48,414)	(46,617)	(111,829)	(821,368)
Balance at 30 June 2023	44,395,331	436,505	6,586,534	1,231,773	1,986,130	1,443,634	56,079,907
Comprises:							
Gross balance at 30 June 2023	69,104,051	813,066	12,161,198	2,009,091	5,155,988	2,193,877	91,437,271
Accumulated depreciation at 30 June 2023	(24,708,720)	(376,561)	(5,574,664)	(777,318)	(3,169,858)	(750,243)	(35, 357, 364)
Balance at 30 June 2023	44,395,331	436,505	6,586,534	1,231,773	1,986,130	1,443,634	56,079,907
Additions	831,793	55,288	3,665	108,960	64,775	306,085	1,370,566
Depreciation	(1,307,968)	(32,523)	(243,224)	(237,033)	(113,068)	(115,159)	(2,048,975)
Balance at 30 June 2024	43,919,156	459,270	6,346,975	1,103,700	1,937,837	1,634,560	55,401,498
Comprises:							
Gross balance at 30 June 2024	69,935,844	868,355	12,164,863	1,920,911	5,417,901	2,499,962	92,807,836
Accumulated depreciation at 30 June 2024	(26,016,688)	(409,084)	(5,817,888)	(1,014,351)	(3,282,925)	(865,402)	(37,406,338)
Balance at 30 June 2024	43,919,156	459,271	6,346,975	906,560	2,134,976	1,634,560	55,401,498

Note: Depreciation for infrastructure - roads has significantly increased due to certain roads ageing faster than initially anticipated – as indicated in the revaluation completed in 2022/23. This resulted in the remaining useful life of some assets being reduced in the current year that leads to significantly higher depreciation compared to prior year.

8. INFRASTRUCTURE (Continued)

(b) Carrying Amount Measurements

Asset Class (i) Fair Value - as determined at the las	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - roads	3	Cost approach using current replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - footpaths	3	Cost approach using current replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - drainage	3	Cost approach using current replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - parks and ovals	3	Cost approach using current replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - other	3	Cost approach using current replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - airport	3	Cost approach using current replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

9. FIXED ASSETS

(a) Depreciation

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	12 to 50 years
Furniture and equipment	2 to 5 years
Plant and equipment	3 to 16 years
Infrastructure - roads	15 to 50 years
Infrastructure - drainage	50 years
Infrastructure - footpaths	25 years
Infrastructure - parks and ovals	6 to 12 years
Infrastructure - other	15 to 50 years
Infrastructure - kerbing	30 years

(b) Depreciation charged for the current and prior year is given in the table below:

		2024	2023
	Note	Actual	Actual
Buildings - specialised	7(a)	344,005	340,312
Furniture and equipment	7(a)	5,314	3,819
Plant and equipment	7(a)	231,102	183,002
Infrastructure - roads	8(a)	1,307,968	540,782
Infrastructure - drainage	8(a)	243,224	57,414
Infrastructure - foopaths	8(a)	32,523	16,312
Infrastructure - parks and ovals	8(a)	237,033	48,414
Infrastructure - other	8(a)	113,068	46,617
Infrastructure - airport	8(a)	115,159	111,829
Right of use assets - furniture & equipment	10(a)	0	1,701
_	_	2,629,396	1,350,202

9. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Local Government (Financial Management) Regulation 17A(5). These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under Local Government (Financial Management) Regulation 17A(2). Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

In accordance with Local Government (Financial Management)
Regulation 17A(2), the carrying amount of non-financial assets that are
land and buildings classified as property, plant and equipment,
infrastructure or vested improvements that the local government
controls.

Reportable value is for the purpose of Local Government (Financial Management) Regulation 17A(4) is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the Shire.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the Shire to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

(i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.(ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

In accordance with Local Government (Financial Management)
Regulations 17A(4C), the Shire is not required to comply with
AASB 136 Impairment of Assets to determine the recoverable amount
of its non-financial assets that are land or buildings classified as
property, plant and equipment, infrastructure or vested improvements
that the local government controls in circumstances where there has
been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the 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

Gains or losses on disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

10. LEASES

(a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.	Note	Right-of-use assets - furniture and equipment	Right-of-use assets Total
		\$	\$
Balance at 1 July 2022		1,701	1,701
Depreciation		(1,701)	(1,701)
Balance at 30 June 2023		0	0
Gross balance amount at 30 June 2023		11,826	11,826
Accumulated depreciation at 30 June 2023		(11,826)	(11,826)
Balance at 30 June 2023		0	0
The following amounts were recognised in the statement		2024	2023
of comprehensive income during the period in respect		Actual	Actual
of leases where the Shire is the lessee:		\$	\$
Depreciation on right-of-use assets		0	(1,701)
Finance charge on lease liabilities	25(b)	(288)	(7)
Total amount recognised in the statement of comprehensive inco	ome	(288)	(1,708)
Total cash outflow from leases		(288)	(1,730)
	25(b)	0	0

MATERIAL ACCOUNTING POLICIES

Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Details of individual lease liabilities required by regulations are provided at Note 25(b).

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 9 under revaluation for details on the material accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

11. TRADE AND OTHER PAYABLES

-		
	rre	ns

Sundry creditors
Prepaid rates
Accrued payroll liabilities
ATO liabilities
Bonds and deposits held
Accrued interest on loans

2023
\$
336,888
14,671
36,508
21,940
8,909
959
419,875

MATERIAL ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the Shire becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises income for the prepaid rates that have not been refunded.

12. OTHER LIABILITIES

Current Capital grant/contributions liabilities
Reconciliation of changes in capital grant/contribution liabilities Opening balance Additions Revenue from capital grant/contributions held as a liability at the start of the period

2024	2023
\$	\$
0	236,238
0	236,238
236,238	358,178
0	59,573
(236,238)	(181,513)
0	236,238

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

MATERIAL ACCOUNTING POLICIES

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 22(i)) due to the unobservable inputs, including own credit risk.

13. BORROWINGS

			2024				2023		
	Note	Current	Non-current		Total		Current	Non-current	Total
Secured		\$	\$		\$		\$	\$	\$
Bank loans		(0 0			0	53,126	0	53,126
Total secured borrowings	25(a)	(0			0	53,126	0	53,126

Secured liabilities and assets pledged as security

Bank loans are secured by a floating charge over the assets of the Shire of Wyalkatchem.

The Shire of Wyalkatchem has complied with the financial covenants of its borrowing facilities during the 2024 and 2023 years.

MATERIAL ACCOUNTING POLICIES Borrowing costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 22(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 25(a).

14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2024	2023
Current provisions	\$	\$
Employee benefit provisions		
Annual leave	79,132	76,748
Long service leave	3,801	0
-	82,933	76,748
Employee related other provisions		
Employment on-costs	14,627	11,666
* *	14,627	11,666
Total current employee related provisions	97,560	88,414
Non-current provisions Employee benefit provisions		
Long service leave	43,602	36,769
	43,602	36,769
Employee related other provisions		
Employment on-costs	4,458	3,263
	4,458	3,263
Total non-current employee related provisions	48,060	40,032
Total employee related provisions	145,620	128,446

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

MATERIAL ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

15. REVALUATION SURPLUS

Revaluation surplus - Buildings - non-specialised
Revaluation surplus - Furniture and equipment
Revaluation surplus - Plant and equipment
Revaluation surplus - Infrastructure - roads
Revaluation surplus - Infrastructure - footpaths
Revaluation surplus - Infrastructure - drainage
Revaluation surplus - Infrastructure - parks and ovals
Revaluation surplus - Infrastructure - other

2024 Opening Balance	2024 Closing Balance	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance
\$	\$	\$	\$	\$
7,592,300	7,592,300	7,592,300	0	7,592,300
1,825	1,825	1,825	0	1,825
77,020	77,020	77,020	0	77,020
28,194,073	28,194,073	29,108,543	(914,470)	28,194,073
343,459	343,459	233,186	110,273	343,459
6,178,276	6,178,276	2,272,115	3,906,161	6,178,276
1,211,239	1,211,239	344,502	866,737	1,211,239
1,756,478	1,756,478	1,416,892	339,586	1,756,478
45,354,670	45,354,670	41,046,383	4,308,287	45,354,670

16. RESTRICTIONS OVER FINANCIAL ASSETS

	-	Note	2024 Actual	2023 Actual
	The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:		\$	\$
	- Cash and cash equivalents	3	3,406,451	236,238
	- Financial assets at amortised cost	4 _	0	3,230,306
			3,406,451	3,466,544
	The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
	Restricted reserve accounts	26	3,406,451	3,230,306
	Capital grant liabilities	12	0	236,238
	Total restricted financial assets		3,406,451	3,466,544
17.	UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS			
	Bank overdraft limit		250,000	250,000
	Bank overdraft at balance date		0	0
	Credit card limit		13,000	13,000
	Credit card balance at balance date		(2,543)	(10,589)
	Total amount of credit unused		260,457	252,411
	Loan facilities			
	Loan facilities - current		0	53,126
	Total facilities in use at balance date		0	53,126
	Unused loan facilities at balance date		NIL	NIL

18. CONTINGENT LIABILITIES

The Shire operates a single landfill in Cemetery Road, Wyalkatchem, which receives all of the kerbside and general waste generated by the community. This site was registered with the Department of Environment Protection, Water and Rivers Commission on 10 June 2003. The closest property to the landfill is 2.5km away.

The landfill site covers a total area of 35ha and the current use space is about 8,000m² with approximately 50,000m² available for future expansion.

At the current rate of waste disposal the site has a remaining life of 24 years.

The Shire is currently drafting its landfill closure plan which, once complete, will inform the scale of the Council's rehabilitation liability and annual allocation to its Waste Management Reserve.

The Shire is currently unaware of the extent of contamination, if any, at the site.

The Waste Management Reserve (Note 26) currently has a balance of \$117,104 with a further \$2,049 budgeted to be transferred into this reserve in financial year 2025.

19. CAPITAL COMMITMENTS

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1.0	\mathbf{m}	$C:I \rightarrow C$	1 1()(

- capital expenditure projects
- plant & equipment purchases

Pavable:

- not later than one year

2024	2023				
\$	\$				
499,400	345,054				
0	193,463				
499,400	538,517				
499,400	538,517				

20. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

President's annual allowance	Fees, expenses and allowances to be paid or reimbursed to elected council members.	Note	2024 Actual	2024 Budget	2023 Actual
President's meeting attendance fees 5,135 5,135 4,961 President's other expenses 1,826 1,429 1,291 President's annual allowance for ICT expenses 583 583 583 President's travel and accommodation expenses 1,168 500 776 Deputy President's annual allowance 1,632 1,631 1,576 Deputy President's meeting attendance fees 5,135 5,135 4,961 Deputy President's meeting attendance fees 2,841 1,429 1,491 Deputy President's annual allowance for ICT expenses 583 583 583 563 Deputy President's travel and accommodation expenses 880 500 399 All other council member's meeting attendance fees 25,675 25,675 24,805 All other council member's meeting attendance fees 25,675 25,675 24,805 All other council member's annual allowance for ICT expenses 10,763 7,145 4,218 All other council member's travel and accommodation expenses 1,862 2,500 1,982 All other council member's travel and accommo				(F)	
President's other expenses	President's annual allowance				
President's annual allowance for ICT expenses 583 583 563 776	President's meeting attendance fees			5,135	
President's travel and accommodation expenses	President's other expenses		1,826	1,429	1,291
14,692	President's annual allowance for ICT expenses		583	583	563
Deputy President's annual allowance 1.632 1.631 1.576	President's travel and accommodation expenses		1,168	500	
Deputy President's meeting attendance fees 5,135 5,135 4,961			14,692	14,171	13,894
Deputy President's other expenses 2,841 1,429 1,491	Deputy President's annual allowance		1,632	1,631	1,576
Deputy President's annual allowance for ICT expenses 583 583 563 585 585	Deputy President's meeting attendance fees		5,135	5,135	4,961
Deputy President's travel and accommodation expenses 880 500 399 11,071 9,278 8,990 11,071 9,278 8,990 11,071 9,278 8,990 11,071 9,278 8,990 11,071 9,278 8,990 11,071 9,278 8,990 11,071 9,278 8,990 11,071 9,278 8,990 11,0763 7,145 4,218 1,0763 7,145 4,218 1,0763 7,145 4,218 1,0763 7,145 4,218 1,0763 7,145 4,218 1,0763 7,145 4,218 1,0763 7,145 4,218 1,0763 7,145 4,218 1,0763 7,145 4,218 1,0763 1,982 1,862 2,500 1,982 1,862 2,500 1,982 1,862 2,500 1,982 1,862 2,500 1,982 1,862 2,500 1,982 1,982 1,982 1,982 1,98	Deputy President's other expenses		2,841	1,429	1,491
All other council member's meeting attendance fees All other council member's All other council member expenses All other council member's All other council member expenses All other council member's annual allowance for ICT expenses All other council member's travel and accommodation expenses All other council member's All other council member's travel and accommodation expenses All other council member's All other council member expenses All other council member stravel and accommodation and accommodation expenses All other council member's All other council member stravel and accommodation expenses All other council member's All other council member expenses All other council member stravel and accommodation expenses All other council member's annual allowance for ICT expenses All other council member's annual allowance for ICT expenses All other council member's annual allowance for ICT expenses All other council member's annual allowance for ICT expenses All other council member's annual allowance for ICT expenses All other council member's annual allowance for ICT expenses All other council member stravel and accommodation expenses All other council member's All other annual allowance for ICT expenses All other council member stravel and accommodation expenses All other council member stravel a	Deputy President's annual allowance for ICT expenses		583	583	563
All other council member's meeting attendance fees All other council member's All other council member expenses All other council member's annual allowance for ICT expenses All other council member's travel and accommodation expenses All other council member's travel and accommodation expenses 2,915 2,915 2,915 2,915 2,915 2,915 2,915 38,235 33,820 20(b) 66,978 61,684 56,704 (b) Key Management Personnel (KMP) Compensation The total of compensation paid to KMP of the Shire during the year are as follows: Short-term employee benefits Short-term employee benefits 48,126 42,081 Employee - other long-term benefits 6,884 5,975 Employee - termination benefits 25,421 0 Council member costs 20(a) 66,978 56,704	Deputy President's travel and accommodation expenses		880	500	399
All other council member's All other council member expenses All other council member's annual allowance for ICT expenses All other council member's travel and accommodation expenses All other council member's travel and accommodation expenses 2,915 2,915 2,915 2,815 2,815 38,235 33,820 20(b) 66,978 61,684 56,704 (b) Key Management Personnel (KMP) Compensation The total of compensation paid to KMP of the Shire during the year are as follows: Short-term employee benefits Post-employment benefits Employee - other long-term benefits Employee - termination benefits Employee - termination benefits Council member costs 20(a) 66,978 7,145 4,218 2,915 2,915 2,915 2,915 38,235 33,820 41,215 38,235 33,820 395,522 366,570 42,081 56,704			11,071	9,278	8,990
All other council member's annual allowance for ICT expenses All other council member's travel and accommodation expenses All other council member's travel and accommodation expenses 2,915 1,862 2,500 1,982 41,215 38,235 33,820 20(b) 66,978 61,684 56,704 (b) Key Management Personnel (KMP) Compensation The total of compensation paid to KMP of the Shire during the year are as follows: Short-term employee benefits Short-term employee benefits 48,126 42,081 Employee - other long-term benefits Employee - termination benefits Employee - termination benefits Council member costs 20(a) 66,978 5,975 5,815 2,910 2,910 2,	All other council member's meeting attendance fees		25,675	25,675	24,805
All other council member's travel and accommodation expenses 1,862 2,500 1,982 41,215 38,235 33,820 20(b) 66,978 61,684 56,704 (b) Key Management Personnel (KMP) Compensation The total of compensation paid to KMP of the Shire during the year are as follows: Short-term employee benefits 395,522 366,517 Post-employment benefits 48,126 42,081 Employee - other long-term benefits 6,884 5,975 Employee - termination benefits 25,421 0 Council member costs 20(a) 66,978 56,704	All other council member's All other council member expenses		10,763	7,145	4,218
20(b) 66,978 61,684 56,704	All other council member's annual allowance for ICT expenses		2,915	2,915	2,815
20(b) 66,978 61,684 56,704	All other council member's travel and accommodation expenses		1,862	2,500	1,982
(b) Key Management Personnel (KMP) Compensation The total of compensation paid to KMP of the Shire during the year are as follows: Short-term employee benefits Short-term employee benefits Short-term employee benefits 48,126 Employee - other long-term benefits Employee - termination benefits Council member costs 20(a) 66,978 Second State Compensation			41,215	38,235	33,820
The total of compensation paid to KMP of the Shire during the year are as follows: 395,522 366,517 Short-term employee benefits 48,126 42,081 Employee - other long-term benefits 6,884 5,975 Employee - termination benefits 25,421 0 Council member costs 20(a) 66,978 56,704		20(b)	66,978	61,684	56,704
Shire during the year are as follows: 395,522 366,517 Short-term employee benefits 48,126 42,081 Post-employment benefits 6,884 5,975 Employee - termination benefits 25,421 0 Council member costs 20(a) 66,978 56,704	(b) Key Management Personnel (KMP) Compensation				
Shire during the year are as follows: 395,522 366,517 Short-term employee benefits 48,126 42,081 Post-employment benefits 6,884 5,975 Employee - termination benefits 25,421 0 Council member costs 20(a) 66,978 56,704	The total of compensation paid to KMP of the				
Post-employment benefits 48,126 42,081 Employee - other long-term benefits 6,884 5,975 Employee - termination benefits 25,421 0 Council member costs 20(a) 66,978 56,704					
Post-employment benefits 48,126 42,081 Employee - other long-term benefits 6,884 5,975 Employee - termination benefits 25,421 0 Council member costs 20(a) 66,978 56,704	Short-term employee benefits		395,522		366,517
Employee - other long-term benefits 6,884 5,975 Employee - termination benefits 25,421 0 Council member costs 20(a) 66,978 56,704			48,126		42,081
Employee - termination benefits 25,421 0 Council member costs 20(a) 66,978 56,704	Employee - other long-term benefits		6,884		5,975
Council member costs 20(a) 66,978 56,704			25,421		0
		20(a)	66.978		56,704
UTC. 331 411.Z11		(-/	542,931	_	471,277

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

20. RELATED PARTY TRANSACTIONS

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:	2024 Actual	2023 Actual
	\$	\$
Purchase of goods and services	70,673	53,355

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Shire, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 20(a) and 20(b).

ii. Other Related Parties

There were no such items requiring disclosure during the current or previous year

iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.

21. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There have been no material events after the reporting period which would affect the financial report of the Shire for the year ended 30 June 2024 or which would require a separate disclosure.

22. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire 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 classified as current or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 Fair Value Measurement requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Laval S

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

i) Impairment of assets

In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 9.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116 Property, Plant and Equipment) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

23. RATING INFORMATION

a) General Rates			Number	2023/24 Actual	2023/24 Actual	2023/24 Actual	2023/24 Actual	2023/24 Budget	2023/24 Budget	2023/24 Budget	2022/23 Actual
RATE TYPE		Rate in	of	Rateable	Rate	Interim	Total	Rate	Interim	Total	Total
Rate Description	Basis of valuation	\$	Properties	Value*	Revenue	Rates	Revenue	Revenue	Rate	Revenue	Revenue
				\$	\$	\$	\$	\$	\$	\$	\$
(i) General rates											
Wyalkatchem - Town	Gross rental valuation	0.117326	194	1,340,466	157,272	0	157,272	157,272	0	157,272	152,041
Rural	Unimproved valuation	0.010794	209	119,273,500	1,287,438	(250)	1,287,188	1,287,438	0	1,287,438	1,243,620
Mining	Unimproved valuation	0.010794	0	0	0	0	0	. 0	0	0	0
Total general rates			403	120,613,966	1,444,710	(250)	1,444,460	1,444,710	0	1,444,710	1,395,661
		Minimum									
		Payment									
Minimum payment		\$									
Wyalkatchem - Town	Gross rental valuation	533	53	71,787	28,249	0	28,249	28,249	0	28,249	27,295
Rural	Unimproved valuation	593	18	521,600	10,674	0	10,674	10,674	0	10,674	10,314
Mining	Unimproved valuation	593	17	57,595	10,081	(1,094)	8,987	10,081	0	10,081	9,674
Total minimum payments			88	650,982	49,004	(1,094)	47,910	49,004	0	49,004	47,283
Total general rates and minim	ium payments		491	121,264,948	1,493,714	(1,344)	1,492,370	1,493,714	0	1,493,714	1,442,944
		Rate in									
Ex-gratia Rates											
CBH					9,677	0	9,677	10,752	0	10,752	10,388
Total amount raised from rate	s (excluding general rates)		0	0	9,677	0	9,677	10,752	0	10,752	10,388
Discounts							(43,585)			(45,824)	(44,274)
Total Rates							1,458,462		_	1,458,642	1,409,058
Rate instalment interest							3,637				3,322
Rate overdue interest							5,842				3,779

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

^{*}Rateable Value at time of raising of rate.

24. DETERMINATION OF SURPLUS OR DEFICIT

			2023/24	
	Note	2023/24 (30 June 2024 Carried Forward)	Budget (30 June 2024 Carried Forward)	2022/23 (30 June 2023 Carried Forward
		\$	\$	\$
(a) Non-cash amounts excluded from operating activities			•	·
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation</i> 32.				
Adjustments to operating activities				
Less: Profit on asset disposals Less: Fair value adjustments to financial assets at fair value through profit or		(171,246)	(142,867)	0
loss	4(b)	(1,261)	0	(2,764)
Add: Depreciation	9(a)	2,629,396	1,484,522	1,350,202
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(5,115)	0	(5,107)
Employee benefit provisions		8,028	0	13,676
Non-cash amounts excluded from operating activities		2,459,802	1,341,655	1,356,007
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded				
from the net current assets used in the Statement of Financial Activity				
in accordance with Financial Management Regulation 32 to				
agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	26	(3,406,451)	(2,942,189)	(3,230,306)
Add: Current liabilities not expected to be cleared at end of year		(0,100,101)	(=,0 :=,:00)	(=)===,==>
- Current portion of borrowings	13	0.	155,229	53,126
Total adjustments to net current assets		(3,406,451)	(2,786,960)	(3,177,180)
Net current assets used in the Statement of Financial Activity				
Total current assets		5,858,217	3,483,880	6,156,873
Less: Total current liabilities		(393,646)	(696,920)	(797,653)
Less: Total adjustments to net current assets		(3,406,451)	(2,786,960)	(3,177,180)
Surplus or deficit after imposition of general rates		2,058,120	0	2,182,040

25. BORROWING AND LEASE LIABILITIES

(a) Borrowings

a) Borrowings											
				Actual					Bud	get	
			Principal			Principal				Principal	
	Principal at	New Loans	Repayments	Principal at 30	New Loans	Repayments	Principal at	Principal at 1	New Loans	Repayments	Principal at
Purpose Note	1 July 2022	During 2022-23	During 2022-23	June 2023	During 2023-24	During 2023-24	30 June 2024	July 2023	During 2023-24	During 2023-24	30 June 2024
	\$	S	\$	\$	\$	\$	\$	\$	\$	\$	\$
43 & 45 Wilson Street	56,019	0	(27,061)	28,958	0	(28,958)	0	29,570	0	(28,959)	611
CRC Building	47,299	0	(23,131)	24,168	0	(24,168)	0	24,169	0	(24,167)	2
Grader	0	0) (0	0	0	0	0	165,000	(9,771)	155,229
Total	103,318	0	(50,192)	53,126	0	(53,126)	0	53,739	165,000	(62,897)	155,842
Borrowing Finance Cost Payments											
						Actual for year	Budget for	Actual for year			
	Loan			Date final		ending	year ending	ending			
Purpose	Number	Institution	Interest Rate	payment is due		30 June 2024	30 June 2024	30 June 2023	_		
						\$	\$	\$			
43 & 45 Wilson Street	68	NAB	6.89%	23/02/2024		(806)	(1,506)	(2,750)			
CRC Building	73	WATC*	4.43%	2/04/2024		(546)	(806)	(1,584)	<u>i</u>		
Total						(1,352)	(2,312)	(4,334)			
Total Finance Cost Payments						(1,352)	(2,312)	(4,334)	•		

^{*} WA Treasury Corporation

25. BORROWING AND LEASE LIABILITIES (Continued)

(b)	Lease	Liabilities

Lease Liabilities												
				Principal	Actual		Principal			Bud	Principal Principal	
		Principal at	New Leases	Repayments	Principal at 30	New Leases	Repayments	Principal at	Principal at 1	New Leases	Repayments	Principal at
Purpose	Note	1 July 2022	During 2022-23	During 2022-23	June 2023	During 2023-24	During 2023-24	30 June 2024	July 2023	During 2023-24	During 2023-24	30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Fuji Photocopier		1,723	0	(1,723)) (0	0	0	C	0	1	0 0
Total Lease Liabilities	10(b)	1,723	0	(1,723)) (0	Ö	0,	- 0	0	(0
Lease Finance Cost Payments												
•							Actual for year	Budget for	Actual for year			
		Lease			Date final		ending	year ending	ending 30 June			
Purpose		Number	Institution	Interest Rate	payment is due	•	30 June 2024	30 June 2024	2023	Lease Term		
							\$	\$	\$,	
Fuji Photocopier		C5077C3721	Fuji Xerox	3.00%	Dec-22		(288)	0	(7)	60 months		
Total Finance Cost Payments							(288)	0	(7)	<u> </u>		

26. RESERVE ACCOUNTS	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance	2024 Budget Opening Balance	2024 Budget Transfer to	2024 Budget Transfer (from)	2024 Budget Closing Balance	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	20,640	1,058	0	21,698	20,640	38	0	20,678	20,000	640	0	20,640
(b) Building Reserve	331,555	16,994	0	348,549	647,644	179,494	(312,273)	514,865	321,275	10,280	0	331,555
(c) Waste Management Reserve	111,395	5,709	0	117,104	331,555	616	0	332,171	107,941	3,454	0	111,395
(d) Plant & Equipment Reserve	647,644	211,486	(167,715)	691,415	111,395	207	0	111,602	455,568	214,576	(22,500)	647,644
(e) Community Bus Reserve	85,826	4,399	0	90,225	85,826	159	0	85,985	83,165	2,661	0	85,826
(f) Government Joint Venture Housing Reserve	11	1	0	12	11	0	0	11	11	0	0	11
(g) Sport & Recreation Facilties Reserve	338,363	17,343	0	355,706	338,363	628	(160,135)	178,856	327,872	10,491	0	338,363
(h) Community Development Reserve	529,706	27,150	0	556,856	529,706	984	0	530,690	513,283	16,423	0	529,706
(i) Community Health Reserve	1,120,174	57,414	0	1,177,588	1,120,174	2,082	0	1,122,256	1,085,443	34,731	0	1,120,174
(j) Airport Development Reserve	44,830	2,298	0	47,128	44,830	83	0	44,913	43,440	1,390	0	44,830
(k) Depot Reserve	162	8	0	170	162	0	0	162	157	5	0	162
A CONTROL OF THE PROPERTY OF T	3,230,306	343,860	(167,715)	3,406,451	3,230,306	184,291	(472,408)	2,942,189	2,958,155	294,651	(22,500)	3,230,306

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

	Name of reserve account	Purpose of the reserve account
	Restricted by council	
(a)	Leave reserve	To be used to fund annual and long service leave requirements
(b)	Building Reserve	To be used for the continual upgrade and maintenance of council's buildings within the Shire of Wyalkatchem
(c)	Waste Management Reserve	To be used for the continual upgrade and expansion of the Wyalkatchem Waste Disposal Site
(d)	Plant & Equipment Reserve	To be used for the continual purchase of Major Plant items
(e)	Community Bus Reserve	To be used to fund the continual purchase of a community bus
(f)	Government Joint Venture Housing Reserve	
(g)	Sport & Recreation Facilties Reserve	To be used for the continual upgrade and/or maintenance of various Sport & Recreation facilities in Wyalkatchem
(h)	Community Development Reserve	To be used for the continual upgrade and/or development of various community facilities in Wyalkatchem
(i)	Community Health Reserve	To be used for the continual upgrade of medical facilities and funding of health services within the Shire of Wyalkatchem
(j)	Airport Development Reserve	To be used for the long term maintenance, upgrades, development and/or expansion of the Wyalkatchem Airport
(k)	Depot Reserve	To be used for the continual upgrade and expansion of the Wyalkatchem Depot



INDEPENDENT AUDITOR'S REPORT 2024

Shire of Wyalkatchem

To the Council of the Shire of Wyalkatchem

Opinion

I have audited the financial report of the Shire of Wyalkatchem (Shire) which comprises:

- the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2024 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

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

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial report and my auditor's report.

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

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

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for:

- · keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Wyalkatchem for the year ended 30 June 2024 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Patrick Arulsingham
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
25 November 2024

10.REPORTS

10.1. CORPORATE AND COMMUNITY SERVICES

10.1.1. ACCOUNTS FOR PAYMENT - NOVEMBER 2024

Applicant: Shire of Wyalkatchem
Location: Shire of Wyalkatchem
Date: 2 December 2024

Reporting Officer: Parul Begum, Finance Officer

Disclosure of Interest: No interest to disclose

File Number: 12.10.02

Attachment Reference: Attachment 10.1.1 – Accounts for payment – November 2024

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION

That Council endorsed the Total payments for the month of August being \$123,022.82 which comprised of:

- 1. Cheque payments in the Municipal Fund totalling \$0.00
- 2. Electronic Funds Transfer (EFT) payments in the Municipal Fund totalling \$97,304.74;
- 3. Direct Debit (DD) payments in the Municipal Fund totalling \$25,718.08.

SUMMARY

To provide the Council with a list of accounts paid by the Chief Executive Officer in accordance with his delegated authority and for the Council to endorse the payments made for the prior month.

BACKGROUND

The Local Government (Financial Management) Regulations 1996, s13(1), requires that if a local government has delegated to the CEO its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing all payments since the last such list was prepared.

The council has delegated to the CEO (delegation number 1.2.17) the power to make payments from the municipal fund or trust fund.

COMMENT

The August payment listing 2024 is presented to the Council for their endorsement.

Bank Account	Payment Type	Last Number	First Number in the report
Municipal	Cheque	0	0
Municipal & Trust	EFT	EFT 4138	EFT4104
Reserves	EFT	EFT	No Payments
DD	DD	DD3651.2	DD3612.1

STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations, S13.1

POLICY IMPLICATIONS

There are no direct policy implications in relation to this item.

FINANCIAL IMPLICATIONS

Expenditure in accordance with the 2024/2025 Annual Budget.

COMMUNITY & STRATEGIC OBJECTIVES

The matter before the Council generally accords with the Shire's desired outcome, as expressed in the revised Shire of Wyalkatchem Strategic Community Plan.

Pillar 4 Civic Leadership	Statement of Strategic Outcome: We lead with accountability, connection and openness through best-practice systems, policies and financial controls
Goal No.	GOAL 11. High standard of governance
11.3	Ongoing long term financial planning and transparent financial management

Shire of Wyalkatchem List of Accounts - November 2024

Chq/EFT	Date Name	Payment Ban Amount	k Type
EFT4104	08/11/2024 Perfect Computer Solutions Pty Ltd	-170.00 1	CSH
EFT4105	08/11/2024 M+K Reilly Family Trust T/A Reilly + Sons	-19631.58 1	CSH
EFT4106	08/11/2024 Thomas Francis Corr	-200.94 1	CSH
EFT4107	08/11/2024 WA Contract Ranger Services	-313.50 1	CSH
EFT4108	08/11/2024 Wyalkatchem Community Resource Centre	-60.00 1	CSH
EFT4109	18/11/2024 Pettit AgriServices	-55.52 1	CSH
EFT4110	18/11/2024 Dunnings	-1520.52 1	CSH
EFT4111	22/11/2024 Wyalkatchem General Store	-728.62 1	CSH
EFT4112	22/11/2024 Newground Water Services Pty Ltd	-13639.34 1	CSH
EFT4113	22/11/2024 Infinitum Technologies Pty LTD	-370.63 1	CSH
EFT4114	22/11/2024 LG Best Practices	-10868.00 1	CSH
EFT4115	22/11/2024 Rural Infrastructure services	-9623.19 1	CSH
EFT4116	22/11/2024 Sheila Peake	-690.00 1	CSH
EFT4117	22/11/2024 Total Tools Midland Pty Ltd	-2499.00 1	CSH
EFT4118	22/11/2024 Bunnings Midland	-97.76 1	CSH
EFT4119	22/11/2024 Fulton Hogan	-7180.80 1	CSH
EFT4120	22/11/2024 Nutrien Ag Solutions Ltd	-7431.19 1	CSH
EFT4121	22/11/2024 Wyalkatchem Tyre Service	-275.00 1	CSH
EFT4122	22/11/2024 Shred-X Pty Ltd	-78.01 1	CSH
EFT4123	22/11/2024 Macri Partners	-2750.00 1	CSH
EFT4124	22/11/2024 The Wembley Theatre Company	-3700.00 1	CSH
EFT4125	22/11/2024 Wyalkatchem Licensed Post Office(RJ+ME Crute_	-170.43 1	CSH
EFT4126	22/11/2024 Wyalkatchem Lock & Key	-240.00 1	CSH
EFT4127	22/11/2024 Fire Shield Services	-683.38 1	CSH
EFT4128	22/11/2024 Kennedys (Australasia) Partnership	-2247.30 1	CSH
EFT4129	22/11/2024 AMPAC Debt Recovery	-115.50 1	CSH
EFT4130	22/11/2024 Team Global Express Pty Ltd	-74.11 1	CSH
EFT4131	22/11/2024 Petchell Mechanical	-4797.50 1	CSH
EFT4132	22/11/2024 WCS Concrete Pty Ltd	-2183.50 1	CSH

Shire of Wyalkatchem List of Accounts - November 2024

Chq/EFT	Date Name	Payment Bank Amount	Туре
EFT4133	22/11/2024 Perfect Computer Solutions Pty Ltd	-212.50 1	CSH
EFT4134	22/11/2024 Reimbursement for Staff	-57.45 1	CSH
EFT4135	22/11/2024 Green Shoots HR PTY LTD	-1482.86 1	CSH
EFT4136	22/11/2024 Kennedy Vinciullo	-2469.50 1	CSH
EFT4137	22/11/2024 Australia Post	-165.11 1	CSH
EFT4138	22/11/2024 Oxter Services	-522.00 1	CSH
Total EFT		-97304.74	
DD3612.1	05/11/2024 Suncorp Superannuation	-188.50 1	CSH
DD3612.2	05/11/2024 Aware Superannuation Fund	-2465.56 1	CSH
DD3612.3	05/11/2024 Colonial Superannuation	-801.82 1	CSH
DD3612.4	05/11/2024 HESTA Superannuation	-525.08 1	CSH
DD3612.5	05/11/2024 Superannuation Fund	-138.95 1	CSH
DD3612.6	05/11/2024 Rest Super	-248.61 1	CSH
DD3612.7	05/11/2024 Australian Retirement	-944.88 1	CSH
DD3612.8	05/11/2024 Macquarie Super Consolidator II	-398.14 1	CSH
DD3612.9	05/11/2024 MTAA Superannuation Fund	-162.04 1	CSH
DD3618.1	04/11/2024 Crisp Wireless	-625.90 1	CSH
DD3621.1	05/11/2024 Water Corporation.	-103.32 1	CSH
DD3625.1	05/11/2024 Water Corporation.	-263.49 1	CSH
DD3628.1	06/11/2024 Water Corporation.	-1654.27 1	CSH
DD3630.2	11/11/2024 Telstra	-298.84 1	CSH
DD3636.1	19/11/2024 Suncorp Superannuation	-218.57 1	CSH
DD3636.2	19/11/2024 MTAA Superannuation Fund	-261.28 1	CSH
DD3636.3	19/11/2024 Prime Superannuation	-7.82 1	CSH
DD3636.4	19/11/2024 MLC Super Fund	-255.21 1	CSH
DD3636.5	19/11/2024 Aware Superannuation Fund	-2448.87 1	CSH
DD3636.6	19/11/2024 Colonial Superannuation	-801.82 1	CSH
DD3636.7	19/11/2024 HESTA Superannuation	-525.08 1	CSH

Shire of Wyalkatchem List of Accounts - November 2024

Chq/EFT	Date Name	Payment B	ank Type
		Amount	
DD3636.8	19/11/2024 BT Panorama Superannuation	-1253.23 1	CSH
DD3636.9	19/11/2024 Superannuation Fund	-162.11 1	CSH
DD3637.1	18/11/2024 Foxtel	-145.00 1	CSH
DD3644.1	12/11/2024 Synergy	-98.79 1	CSH
DD3647.1	22/11/2024 Synergy	-2848.07 1	CSH
DD3650.1	04/11/2024 NAB	-5840.29 1	CSH
DD3651.1	21/11/2024 Telstra	-299.60 1	CSH
DD3651.2	21/11/2024 BP Australia Pty Ltd	-125.21 1	CSH
DD3636.10	19/11/2024 Rest Super	-248.61 1	CSH
DD3636.11	19/11/2024 Australian Retirement	-944.88 1	CSH
DD3636.12	19/11/2024 Macquarie Super Consolidator II	-414.24 1	CSH
TOTAL DD		-25718.08	
Total EFT & DD		-123022.82	

10.1.2. ACCOUNTS FOR PAYMENT - CREDIT CARDS - OCTOBER 2024

Applicant: Shire of Wyalkatchem Location: Shire of Wyalkatchem

Date: 2 December

Reporting Officer: Parul Begum, Finance Officer Disclosure of Interest: No interest to disclose

File Number: File Ref: 12.10.02

Attachment Reference: Attachment 10.1.2 – Credit Cards – October 2024

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION

That Council endorses credit card payments for the period 28 September 2024 to 29 October 2024, totalling \$5,840.29. (refer to attachment 10.1.2).

BACKGROUND

Council governance procedures require the endorsement of credit card payments at each OMC. The attached credit card payment report has been reviewed by the Manager of Corporate Services and the CEO.

STATUTORY ENVIRONMENT

Local Government Act 1995, Part 6 – Financial Management s.6.4 Local Government (Financial Management) Regulations 1996, R34

POLICY IMPLICATIONS

Policy Number 2.1 – Purchasing Policy.

Policy Number 2.3 – Credit Card Policy.

FINANCIAL IMPLICATIONS

Nil. Reported expenditure is assessed by management as being consistent with the FY24 -25 Annual Budget.

COMMUNITY & STRATEGIC OBJECTIVES

The matter before the Council generally accords with the Shire's desired outcome, as expressed in the revised Shire of Wyalkatchem Strategic Community Plan.

Pillar 4 Civic Leadership	Statement of Strategic Outcome: We lead with accountability, connection and openness through best-practice systems, policies and financial controls
Goal No.	GOAL 11. High standard of governance
11.3	Ongoing long term financial planning and transparent financial management



SHIRE OF WYALKATCHEM NAB BUSINESS VISA

PAYMENTS OF ACCOUNTS BY CREDIT CARD

FOR THE STATEMENT PERIOD: 28 September 2024 to 29 October 2024

DATE	PAYEE	DESCRIPTION	AMC	UNT
		CARD NUMBER 4557-XXXX-XXXX-0623		
10-Oct-24	Adina Perth Hotel	Accommodation for members and CEO for WALGA Conference	\$	372.52
11-Oct-24	Adina Perth Hotel	Accommodation for members and CEO for WALGA Conference	\$	1,163.09
11-Oct-24	Adina Perth Hotel	Accommodation for members and CEO for WALGA Conference	\$	745.03
11-Oct-24	Adina Perth Hotel	Accommodation for members and CEO for WALGA Conference	\$	745.03
11-Oct-24	Adina Perth Hotel	Accommodation for members and CEO for WALGA Conference	\$	745.03
15-Oct-24	Adina Perth Hotel	Accommodation for members and CEO for WALGA Conference	\$	817.90
21-Oct-24	JAMF Software	JAMF Software Subscription	\$	35.89
24-Oct-24	Coles Northam	Halloween Decorations	\$	23.00
24-Oct-24	Coles Online	Food for Halloween Event	\$	213.20
25-Oct-24	The Reject Shop	Decorations and gift bags for Halloween	\$	96.00
28-Oct-24	Red Dot Stores	Halloween Decorations	\$	42.49
29-Oct-24	NAB Bank	Bank Fee	\$	9.00
		CARD NUMBER 4557-XXXX-XXXX-006194		
30-Sep-24	Easy Park	CEO - Parking Fees	\$	3.85
01-Oct-24	Try Booking	Event at Australian Local Government Women's Association for CEO	\$	95.50
10-Oct-24	Adina Perth Hotel	Accommodation for members and CEO for training	\$	372.52
10-Oct-24	The Argle - EQ	Members Refreshment - WALGA Conference	\$	167.64
21-Oct-24	Slimline Warehouse	Spinning Raffle Wheel	\$	182.52
21-Oct-24	NAB Bank	Bank Charge and fee	\$	1.08
29-Oct-24	NAB Bank	Card Fees	\$	9.00

TOTAL CREDIT CARD PAYMENTS \$ 5,840.29

I,Parul Begum, Finance Officer have reviewed the credit card payments and confirm that from the descriptions on the documentation provide that;

- -all transactions are expenses incurred by the Shire of Wyalkatchem;
- -all purchases have been made in accordance with the Shire of Wyalkatchem policies and procedures;
- -all purchases are in accordance with the Local Government Act 1995 and associated regulations;
- -no misuse of the corporate credit card is evident

Parul Begum_____

10.1.3. MONTHLY FINANCIAL REPORTS - NOVEMBER 2024

12 December 2024

Applicant: Shire of Wyalkatchem Location: Shire of Wyalkatchem

Reporting Officer: Claire Trenorden, MCS Disclosure of Interest: No interest to disclose

File Number: 25.08

Date:

Attachment Reference: Attachment 10.1.3 – Monthly Financial Report November 2024

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION

That Council accepts the Statements of Financial Activity for the month ending 30 November 2024 (refer attachment 10.1.3).

BACKGROUND

The Local Government (Financial Management) Regulations 34 requires a local government to prepare a monthly financial statement that reports on actual revenue and expenditure against the annual budget prepared under regulation 22(1) (d).

Council has adopted a material variance on 10% or \$10,000 whichever is the greater.

COMMENT

The attached reports includes:

- Statement of Financial Activity by Program (p.3)
- Statement of Financial Activity by Nature and Type (p.4)

The statements provide details of the Shire's operations on an actual year to date basis.

These statements and Notes 1 (p.5) and 2 (p.6) are statutory requirements and must be presented to Council.

The remaining notes all relate to the Statements of Financial Activity.

STATUTORY ENVIRONMENT

Local Government Act 1995, Part 6 – Financial Management S6.4 Local Government (Financial Management) Regulations, R34

POLICY IMPLICATIONS

There are no direct policy implications in relation to this item.

FINANCIAL IMPLICATIONS

Total Cash Available as at 30 November 2024 is \$5,934,061;

- cash available is made up of unrestricted cash \$2,501,152 (42.15%) and
- restricted cash \$3,432,909 (57.85%).

Rates Debtors balance as at 30 November 2024 is \$271,595 and Rates Notices for 2024-25 were issued in August 2024. Rates collected as at end of November was \$1,276,859 - 83%.

November 2024: Operating Revenue – Operating revenue of \$2,151,119 is made up of Rates - 70%, Grants - 18%, Fees and Charges - 11%, Interest earnings – 1% and other – 0%.

Operating Expenses – Operating expenses of \$2,758,291 is made of Employee Costs – 24%, Materials and Contracts – 27%, Depreciation – 40%, Insurance – 7% and Utility – 2% and Other Charges – 0%.

COMMUNITY & STRATEGIC OBJECTIVES

The matter before the Council generally accords with the Shire's desired outcome, as expressed in the revised Shire of Wyalkatchem Strategic Community Plan.

Pillar 4 Civic Leadership	Statement of Strategic Outcome: We lead with accountability, connection and openness through best-practice systems, policies and financial controls
Goal No.	GOAL 11. High standard of governance
11.3	Ongoing long term financial planning and transparent financial management

SHIRE OF WYALKATCHEM

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 30 November 2024

LOCAL GOVERNMENT ACT 1995 LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF WYALKATCHEM STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 NOVEMBER 2024

	Supplementary Information	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance*	Variance* %	Var.
	iniormation	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES							
Revenue from operating activities General rates	9	1,503,424	1,503,424	1,500,123	(3,301)	(0.22%)	
Rates excluding general rates	9	10,045	1,503,424	1,300,123	(3,301)	0.00%	
Grants, subsidies and contributions	12	587,421	361,317	394,669	33,352		A
Fees and charges		263,588	180,940	233,750	52,810		A
Service charges		0	0	0	0		
Interest revenue Other revenue		98,250 50	17,680 20	22,548 29	4,868 9		A
Profit on asset disposals	5	46,686	0	0	0		
Fair value adjustments to financial assets at fair value through profit or loss	•	0	0	0	0		
Fair value adjustments to investment property		0	0	0	0	0.00%	
Share of net profit of associates and joint ventures accounted for using the equity method		0	0	0	0	0.00%	
accounted for using the equity method		2,509,464	2,063,381	2,151,119	87,738		
Expenditure from operating activities		_,,	_,,,	_,,	21,122		
Employee costs		(1,590,982)	(662,775)	(647,381)	15,394		
Materials and contracts		(2,202,347)	(945,019)	(741,588)	203,431	21.53%	<u> </u>
Utility charges Depreciation		(200,983)	(83,560) (1,222,005)	(60,427)	23,133 117,732		A
Finance costs		(2,932,949)	(1,222,003)	(1,104,273)	117,732		
Insurance		(212,415)	(192,041)	(204,399)	(12,358)		•
Other expenditure		(56,866)	(7,000)	(223)	6,777		
Loss on asset disposals	5	0	0	0	0		
Loss on revaluation of non-current assets		0	0	0	0	0.00%	
Deverage of prior year loss on revaluation of assets		0	0	0	0	0.00%	
Reversal of prior year loss on revaluation of assets		(7,196,542)	(3,112,400)	(2,758,291)	354,109	11.38%	
		(1,111,111,111,111,111,111,111,111,111,	(=,::=,::=,	(=,:,=- · ,			
Non-cash amounts excluded from operating	Note 2(b)						
activities Amount attributable to operating activities		2,886,263 (1,800,815)	1,222,005 172,986	1,104,273 497,101	(117,732) 324,115		•
Amount attributable to operating activities		(1,000,015)	172,900	497,101	324,115	107.30%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and	13				(222 122)	/ - /	_
contributions Proceeds from disposal of assets	5	2,007,049 164,000	958,770 0	666,343	(292,427) 0	(30.50%) 0.00%	•
Proceeds from financial assets at amortised cost -	5	164,000	U	U	U	0.00%	
self supporting loans		0	0	0	0	0.00%	
Distributions from investments in associates		0	0	0	0		
		2,171,049	958,770	666,343	(292,427)	(30.50%)	
Outflows from investing activities							
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0	0.00%	
Payments for investments in associates		0	0	0	0		
Payments for property, plant and equipment	4	(1,155,298)	(83,271)	(37,304)	45,967	55.20%	
Payments for construction of infrastructure	4	(2,072,930)	(1,132,979)	(531,084)	601,895		
Payments for investment property	4	0	0	0	0		
Payments for intangible assets	4 .	(3,228,228)	(1,216,250)	(568,388)	0 647,862		
		(3,220,220)	(1,210,250)	(500,500)	047,002	55.21%	
Non-cash amounts excluded from investing	Note 2(b)						
activities	Note 2(b)	0	0	0	0		
Amount attributable to investing activities		(1,057,179)	(257,480)	97,955	355,435	138.04%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Proceeds from new debentures	10	540,000	0	0	0	0.00%	
Transfer from reserves	3	420,398	0	0	0		
Outflows from financing activities		960,398	0	0	0	0.00%	
Outflows from financing activities Repayment of borrowings	10	0	0	0	0	0.00%	
Payments for principal portion of lease liabilities	10	0	0	0	0		
Transfer to reserves	3	(177,503)	(26,458)	(26,458)	0		
		(177,503)	(26,458)	(26,458)	0	0.00%	
Amount attributable to financing activities		782,895	(26,458)	(26,458)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial yea	r	2,060,399	0	2,061,952	2,061,952	0.00%	A
Amount attributable to operating activities		(1,800,815)	172,986	497,101	324,115		<u> </u>
Amount attributable to investing activities		(1,057,179)	(257,480)	97,955	355,435		A
Amount attributable to financing activities		782,895	(26,458)	(26,458)	0		
Surplus or deficit after imposition of general rate	es	(14,700)	(110,952)	2,630,550	2,741,502	2470.89%	A

KEY INFORMATION

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

^{▲▼} Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

 $^{^{\}star}$ Refer to Note 3 for an explanation of the reasons for the variance.

SHIRE OF WYALKATCHEM STATEMENT OF FINANCIAL POSITION FOR THE PERIOD ENDED 30 NOVEMBER 2024

	Supplementary		
	Information	30 June 2024	30 November 2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	2	2,274,439	2,501,152
Trade and other receivables		101,467	260,783
Other financial assets		3,406,450	3,432,909
Inventories	7	1,567	38,345
TOTAL CURRENT ASSETS		5,783,923	6,233,189
NON-CURRENT ASSETS			
Trade and other receivables		34,855	34,855
Other financial assets		62,378	62,378
Property, plant and equipment		13,275,299	13,067,216
Infrastructure	_	55,401,497	55,073,694
TOTAL NON-CURRENT ASSETS		68,774,029	68,238,143
TOTAL ASSETS		74,557,952	74,471,332
CURRENT LIABILITIES			
Trade and other payables	8	221,761	75,974
Employee related provisions	11	93,759	93,759
TOTAL CURRENT LIABILITIES	•	315,520	169,733
NON-CURRENT LIABILITIES			
Employee related provisions		51,861	51,861
TOTAL NON-CURRENT LIABILITI	ES	51,861	51,861
TOTAL LIABILITIES		367,381	221,594
NET ACCETC		74 400 574	74 240 720
NET ASSETS		74,190,571	74,249,738
EQUITY			
Retained surplus	•	25,429,444	25,462,156
Reserve accounts	3	3,406,451	3,432,909
Revaluation surplus		45,354,675	45,354,675
TOTAL EQUITY		74,190,570	74,249,740

This statement is to be read in conjunction with the accompanying notes.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 NOVEMBER 2024

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the Local Government Act 1995 read with the Local Government (Financial Management) Regulations 1996, prescribe that the financial report be prepared in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The Local Government (Financial Management) Regulations 1996 specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

Judgements and estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31/07/2024

SHIRE OF WYALKATCHEM NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 NOVEMBER 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Adopted Budget	Last Year	Year to
(a) Net current assets used in the Statement of Financial Activity	Supplementary	Opening	Closing	Date
	Information	30 June 2024	30 June 2024	30 November 2024
Current assets		\$	\$	\$
Cash and cash equivalents	2	214,791	2,274,439	2,501,152
Trade and other receivables		141,855	101,467	260,783
Other financial assets		3,163,556	3,406,450	3,432,909
Inventories	7	49,633	1,567	38,345
		3,569,835	5,783,923	6,233,189
Less: current liabilities				
Trade and other payables	8	(317,865)	(221,761)	(75,974)
Borrowings	10	(540,000)	0	0
Employee related provisions	11	(88,414)	(93,759)	(93,759)
		(946,279)	(315,520)	(169,733)
Net current assets		2,623,556	5,468,403	6,063,456
Less: Total adjustments to net current assets	Note 2(c)	(2,866,451)	(3,406,451)	(3,432,909)
Closing funding surplus / (deficit)		(242,895)	2,061,952	2,630,547

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

Non-cash amounts excluded from operating activities		Adopted Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	5	(46,686)	0	0
Add: Depreciation		2,932,949	1,222,005	1,104,273
Total non-cash amounts excluded from operating activities		2,886,263	1,222,005	1,104,273

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded		Adopted	Last	Year
from the net current assets used in the Statement of Financial		Budget	Year	to
Activity in accordance with Financial Management Regulation		Opening	Closing	Date
32 to agree to the surplus/(deficit) after imposition of general rates.		30 June 2024	30 June 2024	30 November 2024
		\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts	3	(3,406,451)	(3,406,451)	(3,432,909)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	10	540,000	0	0
Total adjustments to net current assets	Note 2(a)	(2,866,451)	(3,406,451)	(3,432,909)

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

SHIRE OF WYALKATCHEM NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 NOVEMBER 2024

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2024-25 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	33,352		A
Majority of variance is additional Financial Assistance Grant funding		Permanent	
Fees and charges	52,810	29.19%	_
Income received from Rodeo not budgeted partially offset because Invoices		Permanent	
not raised for rents yet			
Expenditure from operating activities			
Materials and contracts	203,431	21.53%	
There is underexpenditure across a large number of accounts which are likely		Timing	
to be timing related			
Utility charges	23,133	27.68%	
There is underexpenditure across a large number of accounts which are likely			
to be timing related		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(292,427)	(30.50%)	▼
Due to the timing of grants being received for capital projects		Timing	
Outflows from investing activities			
Payments for property, plant and equipment	45,967		
The new generator has yet to be purchased		Timing	
Payments for construction of infrastructure	601,895	53.12%	_
Capital road program has not commenced as anticipated		Timing	
Surplus or deficit after imposition of general rates	2,741,502	2470.89%	_
		Timing	

SHIRE OF WYALKATCHEM

SUPPLEMENTARY INFORMATION

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1 KEY INFORMATION

Funding Surplus or Deficit Components

	Funding sur	plus / (defic	it)	
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.06 M	\$0.00 M	\$2.06 M	\$2.06 M
Closing	(\$0.01 M)	(\$0.11 M)	\$2.63 M	\$2.74 M
Refer to Statement of Financial Activit	ty			

Cash and ca	sh equiv	alents
	\$5.93 M	% of total
Unrestricted Cash	\$2.50 M	42.1%
Restricted Cash	\$3.43 M	57.9%

Refer to 2 - Cash and Financial Assets

	Payables	
	\$0.08 M	% Outstanding
Trade Payables	\$0.02 M	
0 to 30 Days		50.1%
Over 30 Days		49.9%
Over 90 Days		0.5%
Refer to 8 - Payables		

R	eceivable	es
	(\$0.01 M)	% Collected
Rates Receivable	\$0.27 M	82.5%
Trade Receivable	(\$0.01 M)	% Outstanding
Over 30 Days		396.0%
Over 90 Days		177.0%
Refer to 6 - Receivables		

Key Operating Activities

Amount attri	butable t	o operating	g activities
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.80 M)	\$0.17 M	\$0.50 M	\$0.32 M
Refer to Statement of Fir	nancial Activity		

Rate	es Reve	nue	
YTD Actual	\$1.50 M	% Variance	
YTD Budget	\$1.50 M	(0.2%)	
Refer to 9 - Rate Revenue			

Grants	and Contri	butions
YTD Actual	\$0.39 M	% Variance
YTD Budget	\$0.36 M	9.2%
Refer to 12 - Grants ar	nd Contributions	

Fee	s and Cha	rges
YTD Actual YTD Budget	\$0.23 M \$0.18 M	% Variance 29.2%
Refer to Statement of Fin	ancial Activity	

Key Investing Activities

Amount attri	butable to	investin	g activities
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.06 M)	(\$0.26 M)	\$0.10 M	\$0.36 M
Refer to Statement of Financial	ancial Activity		

Pro	ceeds on	sale
YTD Actual	\$0.00 M	%
Adopted Budget	\$0.16 M	(100.0%)
Refer to 5 - Disposal of A	Assets	

Asse	et Acquisit	ion
YTD Actual	\$0.53 M	% Spent
Adopted Budget	\$2.07 M	(74.4%)
Pofor to 4 - Capital Acqu	uicitione	

Ca	apital Gran	nts
YTD Actual	\$0.67 M	% Received
Adopted Budget	\$2.01 M	(66.8%)
Refer to 4 - Capital Acquis	itions	

Key Financing Activities

Amount attri	butable t	o financing	activities
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.78 M	(\$0.03 M)	(\$0.03 M)	\$0.00 M
Refer to Statement of Fin	ancial Activity		

Borrowings	Reserves
Principal \$0.00 M	Reserves balance \$3.43 M
Interest expense \$0.00 M	Interest earned \$0.03 M
Principal due \$0.00 M	
Refer to 10 - Borrowings	Refer to 3 - Cash Reserves

This information is to be read in conjunction with the accompanying Financial Statements and notes.

2 CASH AND FINANCIAL ASSETS

December	Classification	Hanna atalata d	Dantsintad	Total	Taurat	l	Interest	Maturity
Description	Classification	Unrestricted	Restricted	Cash	Trust	Institution	Rate	Date
		\$	\$	\$	\$			
Municipal Bank Account	Cash and cash equivalents	2,500,952	0	2,500,952		NAB		at call
Reserve Investment Account	Financial assets at amortised cost	0	3,432,909	3,432,909		BOQ	5.20%	Jan-25
Petty Cash		200	0	200				
Total		2,501,152	3,432,909	5,934,061	0			
Communicia a								
Comprising								
Cash and cash equivalents		2,501,152	0	2,501,152	0			
Financial assets at amortised	cost	0	3,432,909	3,432,909	0			
		2,501,152	3,432,909	5,934,061	0			

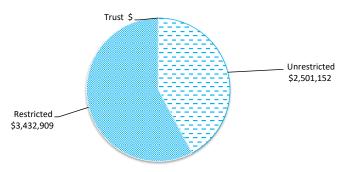
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other a



3 RESERVE ACCOUNTS

Reserve name Palaince Pal	3	RESERVE ACCOUNTS															
Reserve name Palaince Pal					Original					Amende	d						
Reserve account - by council - Building 348,549 0 6,099 (22,328) 332,320 348,549 0 6,099 (22,328) 332,320 348,549 2,707 0 0 351,251 (Reserve account - by council - Vaste Management 117,104 0 2,049 0 119,153 117,104 0 2,049 0 119,153 117,104 910 0 0 118,011 0 0 0 118,011 0 0 0 0 118,011 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Reserve name	Opening	Interest	Transfer	Transfers	Closing	Opening	Interest	Transfer	Transfers	Closing	Opening	Interest	Transfers	Transfer	
Reserve account - by council - Building 348,549 0 6,099 (22,328) 332,320 348,549 0 6,099 (22,328) 332,320 348,549 2,707 0 0 351,251 Reserve account - by council - Vaste Management 117,104 0 2,049 0 119,153 117,104 0 2,049 0 119,153 117,104 910 0 0 118,013 Reserve account - by council - Community Bus 90,225 0 1,579 0 91,804 90,225 0 1,579 0 91,804 90,225 0 1,579 0 91,804 90,225 701 0 0 90,925 Reserve account - by council - Government Joint Venture Housing 12 0 0 0 12 12 12 0 0 0 12 12 0 0 0 12 Reserve account - by council - Sport & Recreation Facilities 355,706 0 6,224 0 361,930 355,706 0 6,224 0 361,9			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Reserve account - by council - Community Development 117,104 0 2,049 0 119,153 117,104 0 2,049 0 119,153 117,104 910 0 0 118,015 Reserve account - by council - Community Bus 90,225 0 1,579 0 91,804 90,225 0 1,579 0 91,804 90,225 701 0 0 99,324 Reserve account - by council - Government Joint Venture Housing 12 0 0 0 12 12 0 0 0 0 12 12 12 0 0 0 0	-	Restricted by Council															
Reserve account - by council - Community Development 691,416 0 79,996 (86,546) 684,866 691,416 0 79,996 (86,546) 684,866 691,416 5,370 0 0 696,786 (86,546) 684,866 691,416 5,370 0 0 696,786 (86,546) 684,866 691,416 5,370 0 0 696,786 (86,546) 684,866 691,416 5,370 0 0 696,786 (86,546) 684,866 691,416 5,370 0 0 696,786 (86,546) 684,866 691,416 5,370 0 0 696,786 (86,546) 684,866 691,416 5,370 0 0 696,786 (86,546) 684,866 691,416 5,370 0 0 696,786 (86,546) 684,866 691,416 5,370 0 0 696,786 (86,546) 684,866 691,416 5,370 0 0 696,786 (86,546) 684,866 691,416 5,370 0 0 696,786 (86,546) 684,866 691,416 5,370 0 0 696,786 (86,546) 684,866 691,416 5,370 0 0 696,786 (86,546) 684,866 691,416 5,370 0 0 696,786 (86,546) 684,866 691,416 5,370 0 0 696,786 (86,546) 684,866 691,416 5,370 0 0 696,786 (86,546) 684,866 691,416 5,370 0 0 696,786 (86,546) 684,866 691,416 5,370 0 0 9,092 (12,646) 684,866 691,416 5,370 0 0 0 9,092 (12,646) 684,866 691,416 5,370 0 0 0 9,092 (12,646) 684,866 691,416 5,370 0 0 0 9,092 (12,646) 684,866 691,416 5,370 0 0 0 9,092 (12,646) 684,866 691,416 5,370 0 0 0 0 9,092 (12,646) 684,866 691,416 5,370 0 0 0 9,092 (12,646) 684,866 691,416 5,370 0 0 0 9,092 (12,646) 684,866 691,416 5,370 0 0 0 0 0 0 0 0 0 9,092 (12,646) 684,866 691,416 5,370 0 0 0 9,092 (12,646) 684,866 691,416 5,370 0 0 0 9,092 (12,646) 684,866 691,416 5,370 0 0 0 0 0 0 0 0 9,092 (12,646) 684,866 691,416 5,370 0 0 0 9,092 (12,646) 684,866 691,416 5,370 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-	Reserve account - by council - Building	348,549	0	6,099	(22,328)	332,320	348,549	0	6,099	(22,328)	332,320	348,549	2,707	0	0	351,256
Reserve account - by council - Community Bus 90,225 0 1,579 0 91,804 90,225 0 1,579 0 91,804 90,225 701 0 0 90,924 Reserve account - by council - Government Joint Venture Housing 12 0 0 0 12 12 0 0 0 0 12 12 12 0 0 0 0	- 1	Reserve account - by council - Waste Management	117,104	0	2,049	0	119,153	117,104	0	2,049	0	119,153	117,104	910	0	0	118,014
Reserve account - by council - Government Joint Venture Housing Reserve account - by council - Government Joint Venture Housing Reserve account - by council - Sport & Recreation Facilities S55,706 0 6,224 0 361,930 355,706 0 6,224 0 361,930 355,706 0 6,224 0 361,930 355,706 0 6,224 0 361,930 355,706 0 6,224 0 361,930 355,706 0 56,855 0 9,744 (211,352) 355,247 556,855 0 9,744 (211,352) 355,247 556,855 4,326 0 0 561,18* Reserve account - by council - Community Health 1,177,588 0 2,0605 1,177,588 0 2,0605 1,177,588 0 2,0605 1,177,588 0 2,0605 1,177,588 0 2,0605 1,177,588 0,146 0 0 1,186,73* Reserve account - by council - Depot 170 0 2 1,172 0 170 0 2 1,172 0 170 0 2 1,172 0 170 0 2 1,172 0 170 0 2 1,172 0 170 0 2 1,172 0 170 0 2 1,172 0 170 0 2 1,172 0 170 0 2 1,172 0 170 0 2 1,172 0 170 0 2 1,172 0 170 0 2 0 1,17	-	Reserve account - by council - Plant & Equipment	691,416	0	79,996	(86,546)	684,866	691,416	0	79,996	(86,546)	684,866	691,416	5,370	0	0	696,786
Reserve account - by council - Sport & Recreation Facilities 355,706 0 6,224 0 361,930 355,706 0 6,224 0 361,930 355,706 2,762 0 0 358,461 Reserve account - by council - Community Development 556,855 0 9,744 (211,352) 355,247 556,855 0 9,744 (211,352) 355,247 556,855 4,326 0 0 561,187 Reserve account - by council - Community Health 11,77,588 0 20,605 (100,000) 1,098,193 1,177,588 0 20,605 (100,000) 1,098,193 1,177,588 0 1,177,588 9,146 0 0 1,186,734 Reserve account - by council - Airport Development 47,128 0 825 0 47,953 47,128 0 825 0 47,953 47,128 366 0 0 47,439 Reserve account - by council - Deport 170 0 2 (172) 0 170 0 2 (172) 0 170 2 0 170 2 0 170 0 1	- 1	Reserve account - by council - Community Bus	90,225	0	1,579	0	91,804	90,225	0	1,579	0	91,804	90,225	701	0	0	90,926
Reserve account - by council - Community Development 556,855 0 9,744 (211,352) 355,247 556,855 0 9,744 (211,352) 355,247 556,855 4,326 0 0 561,18* Reserve account - by council - Community Health 1,177,588 0 20,605 (100,000) 1,098,193 1,177,588 0 20,605 (100,000) 1,098,193 1,177,588 9,146 0 0 1,186,73* Reserve account - by council - Deport 170 0 2 (172) 0 170 0 2 (172) 0 170 0 2 (172) 0 170 0 2 (172) 0 170 0 2 (172) 0 170 0 2 (172) 0 170 0 2 (172) 0 170 0 2 (172) 0 170 0 2 (172) 0 170 0 2 (172) 0 170	-	Reserve account - by council - Government Joint Venture Housing	12	0	0	0	12	12	0	0	0	12	12	0	0	0	12
Reserve account - by council - Community Health 1,177,588 0 20,605 (100,000) 1,098,193 1,177,588 0 20,605 (100,000) 1,098,193 1,177,588 9,146 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 0 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 0 1,186,737 (100,000) 1,098,193 1,177,588 9,146 0 0 0 0 1,186,737 (100,0	- 1	Reserve account - by council - Sport & Recreation Facilities	355,706	0	6,224	0	361,930	355,706	0	6,224	0	361,930	355,706	2,762	0	0	358,468
Reserve account - by council - Larport Development 47,128 0 825 0 47,953 47,128 0 825 0 47,953 47,128 366 0 0 47,498 Reserve account - by council - Deport 170 0 2 (172) 0 170 2 0 0 177 Reserve account - by council - Leave 21,698 0 380 0 22,078 21,698 0 380 0 22,078 21,698 168 0 0 0 20 0	-	Reserve account - by council - Community Development	556,855	0	9,744	(211,352)	355,247	556,855	0	9,744	(211,352)	355,247	556,855	4,326	0	0	561,181
Reserve account - by council - Depot 170 0 2 (172) 0 170 0 2 (172) 0 170 0 2 (172) 0 170 2 0 0 177 Reserve account - by council - Leave 21,698 0 380 0 22,078 21,698 0 380 0 22,078 21,698 168 0 0 21,869 Reserve account - by council - Futures Fund 0 0 50,000 0 50,000 0 50,000 0	-	Reserve account - by council - Community Health	1,177,588	0	20,605	(100,000)	1,098,193	1,177,588	0	20,605	(100,000)	1,098,193	1,177,588	9,146	0	0	1,186,734
Reserve account - by council - Leave 21,698 0 380 0 22,078 21,698 0 380 0 22,078 21,698 168 0 0 21,869 Reserve account - by council - Futures Fund 0 0 50,000 0 50,000 0 50,000 0	-	Reserve account - by council - Airport Development	47,128	0	825	0	47,953	47,128	0	825	0	47,953	47,128	366	0	0	47,494
Reserve account - by council - Futures Fund 0 0 50,000 0 50,000 0 50,000 0 50,000 0 0 0	-	Reserve account - by council - Depot	170	0	2	(172)	0	170	0	2	(172)	0	170	2	0	0	172
	-	Reserve account - by council - Leave	21,698	0	380	0	22,078	21,698	0	380	0	22,078	21,698	168	0	0	21,866
3,406,451 0 177,503 (420,398) 3,163,556 3,406,451 0 177,503 (420,398) 3,163,556 3,406,451 26,458 0 0 3,432,909	- 1	Reserve account - by council - Futures Fund	0	0	50,000	0	50,000	0	0	50,000	0	50,000	0	0	0	0	0
			3,406,451	0	177,503	(420,398)	3,163,556	3,406,451	0	177,503	(420,398)	3,163,556	3,406,451	26,458	0	0	3,432,909

4 CAPITAL ACQUISITIONS

		Adopted			
Capital acquisitions	Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings - non-specialised	264,152	264,152	6,125	15,676.00	9,551
Furniture and equipment	0	0	0	624.00	624
Plant and equipment	891,146	891,146	77,146	21,003.76	(56,142)
Acquisition of property, plant and equipment	1,155,298	1,155,298	83,271	37,303.76	(45,967)
Infrastructure - roads	1,469,386	1,469,386	612,245	553.68	(611,691)
Infrastructure - other	603,544	603,544	520,734	530,012.00	9,278
Acquisition of infrastructure	2,072,930	2,072,930	1,132,979	531,084.41	(693,829)
Total capital acquisitions	3,228,228	3,228,228	1,216,250	568,388.17	(739,796)
Capital Acquisitions Funded By:					
Capital grants and contributions	2,007,049	0	958,770	666,342.80	(292,427)
Borrowings	540,000	0	0	0.00	0
Other (disposals & C/Fwd)	164,000	0	0	0.00	0
Reserve accounts					
Reserve account - by council - Building	22,328			0	0
Reserve account - by council - Plant & Equipment	86,546	86,546	0	0.00	0
Reserve account - by council - Community Development	211,352			0	0
Reserve account - by council - Community Health	100,000			0	0
Reserve account - by council - Depot	172			0	0
Contribution - operations	96,781	3,141,682	257,480	(97,955)	(355,435)
Capital funding total	3,228,228	3,228,228	1,216,250	568,388	(647,862)

SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

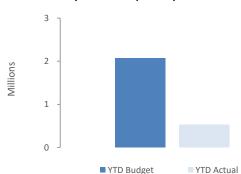
Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5). These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Initial recognition and measurement for assets held at cost Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

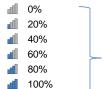
Initial recognition and measurement between mandatory revaluation dates for assets held at fair value In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Payments for Capital Acquisitions



4 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total Level of completion indicators



Over 100%

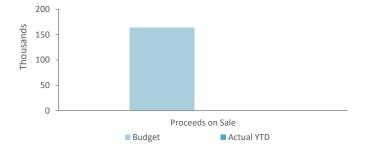
Percentage Year to Date Actual to Annual Budget expenditure where the

expenditure over budget highlighted in red.

				Amended	\rm p .	VTD (Variance
		Account Description	Budget \$	Budget	YTD Budget \$	YTD Actual	(Under)/Over
	Land & Buildings		Φ		Ψ	Φ	Φ
1	BC047	Housing and accommodation project	203,752	203,752	0	0.00	\$0
ĺ	BC040	New Depot - Grace Street	45,700	45,700	0	5000.00	(\$5,000)
1	BC041	Old NAB Bank	14,700				
	BC003	Medical Centre Capital	0	14,700 0	6,125 0	0.00 10676.00	\$6,125 (\$10,676)
	Plant & Equipment						
1	PC0001	Works Manager Vehicle Replacement	62,000	62,000	0	0.00	\$0
	PC0005	New Tractor	0	0	0	107.15	(\$107)
Ī	PC001	CEO Vehicle Capital	68,000	68,000	0	0.00	\$0
Ī	PC002	Manager Coporate Services Vehicle Replacement	36,000	36,000	0	0.00	\$0
i	PC003	Doctors Vehicle Replacement	36,000	36,000	0	0.00	\$0
ĺ	PC007	Works Admin Ute	36,000	36,000	0	0.00	\$0
ĺ	PC008	Maintenance Officer Ute	36,000	36,000	0	0.00	\$0
ī	PC009	Swimming Pool Mower	14,546	14,546	14,546	14342.79	\$203
1	PC010	Water tank 1500L	7,600	7,600	7,600	6372.00	\$1,228
i	PC0105	Side Tipper Trailer	0	0	0	181.82	(\$182)
ĺ	PC0106	Second grader	450,000	450,000	0	0.00	\$0
ĺ	PC0107	Water tanker	90.000	90,000	0	0.00	\$0
1	PC011	Recreation Centre generator	55,000	55,000	55,000	0.00	\$55,000
	Furniture and Equi	oment					
	4140231	Central Second Hand	0	0	0	624.00	(\$624)
	Roads						\$0
	R2R131	R2R - Cunderdin Road	90,000	90,000	37,500	0.00	\$37,500
	R2R029	R2R Cemetery Road	326,678	326,678	136,120	0.00	\$136,120
	R2R035	R2R Hammond Road	50,087	50,087	20,865	0.00	\$20,865
	RRG02	RRG Wyalkatchem North Road	0	0	0	553.68	(\$554)
	RRG02A	RRG Wyalkatchem North Road	384,810	384,810	160,340	0.00	\$160,340
	RRG02B	RRG Wyalkatchem North Road	226,000	226,000	94,170	0.00	\$94,170
	RRG02C	RRG Wyalkatchem North Road	73,827	73,827	30,760	0.00	\$30,760
	WSFN0130	WSFN Wyalkatchem Koorda Road	100,000	100,000	41,665	0.00	\$41,665
	LRCI010	LRCI Wallambin Road	119,450	119,450	49,775	0.00	\$49,775
	LRCI016	LRCI Korrelocking North Road	16,550	16,550	6,895	0.00	\$6,895
	LRCI054	LRCI/R2R Minnivale North East Road	81,984	81,984	34,155	0.00	\$34,155
_	Infrastructure - Foo	•					
	LRC002	Footpaths	0	0	0	518.73	(\$519)
	Infrastructure - Oth		•	•	•	20.00	(400)
	LRC004	Ashelford Park	0	0	0		(\$66)
	CI0013	Swimming Pool Repairs	0	0	0	525535.00	(\$525,535)
	CIO016	Korrelocking Cemetery No 1	0	0	0	1120.00	(\$1,120)
	LRC006	Town Entry Statement improvements	0	0	0	1723.00	(\$1,723)
	LRC011	Wyalkatchem Pool Refurbishment Program	520,734	520,734	520,734	0.00	\$520,734
	OC001	Town Entry Statements	6,500	6,500	0	1568.00	(\$1,568)
	OC002	Wheatbelt Way Rail Trail	76,310 0	76,310 0	0	0.00 0.00	\$0 \$0

5 DISPOSAL OF ASSETS

			l	Budget			`	YTD Actual	
Asset		Net Book				Net Book			
Ref.	Asset description	Value	Proceeds	Profit	(Loss)	Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
10191	WM000 Toyota Hilux	40,204	48,000	7,796	0			0	0
10190	WM00 Toyota Prado	55,288	65,000	9,712	0			0	0
10184	0001WM Toyota RAV4	16,286	33,000	16,714	0			0	0
10166	000WM Toyota RAV4	5,536	18,000	12,464	0			0	0
		117,314	164,000	46,686	0	0	0	0	0



6 RECEIVABLES

Rates receivable	30 Jun 2024	30 Nov 2024
	\$	\$
Opening arrears previous years	53,446	48,331
Levied this year	0	1,500,123
Less - collections to date	(5,115)	(1,276,859)
Gross rates collectable	48,331	271,595
Net rates collectable	48,331	271,595
% Collected	9.6%	82.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(19,951)	0	14,300	461	11,930	6,740
Percentage	(296.0%)	0.0%	212.2%	6.8%	177.0%	
Balance per trial balance						
Trade receivables	(19,951)	0	14,300	461	11,930	6,740
Other receivables		470		1,154	0	1,624
GST receivable	0	35,055	0	0	0	35,055
Allowance for credit losses of other	0	0	0	0	(54,231)	(54,231)
Total receivables general outstandi	ng					(10,812)

Amounts shown above include GST (where applicable)

KEY INFORMATION

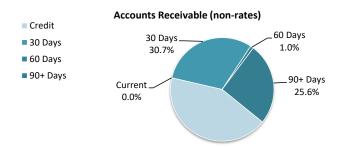
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sc and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



SHIRE OF WYALKATCHEM SUPPLEMENTARY INFORMATION FOR THE PERIOD ENDED 30 NOVEMBER 2024

7 OTHER CURRENT ASSETS

	Opening Balance	Asset Increase	Asset Reduction	Closing Balance
Other current assets	1 July 2024		•	30 November 202
	\$	\$	\$	\$
Financial assets at amortised cost	3,406,450			3,432,909
Inventory				
Diesel	1,567	36,778		0 38,345
Total other current assets	1,567	36,778	(0 38,345
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

Inventories are measured at the lower of cost and net realisable value.

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.

8 PAYABLES

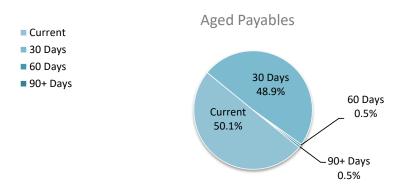
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	35,507	34,702	350	344	70,903
Percentage	0.0%	50.1%	48.9%	0.5%	0.5%	
Balance per trial balance						
Sundry creditors (Includes Suspense						
Account)	0	70,903	0	0	(47,700)	23,203
Other payables	0	(3,515)	0	0	0	(3,515)
Bonds and deposits held	0	10,963	0	0	0	10,963
GST Payable	0	2,077	0	0	0	2,077
PAYG Payable	0	43,246	0	0	0	43,246
Total payables general outstanding						75,974

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



SHIRE OF WYALKATCHEM SUPPLEMENTARY INFORMATION FOR THE PERIOD ENDED 30 NOVEMBER 2024

9 RATE REVENUE

General rate revenue					Budget			YTD Actual	
	Rate in	Number of	Rateable	Rate	Interim	Total	Rate	Interim	Total
	\$ (cents)	Properties	Value	Revenue	Rate Revenue	Revenue	Revenue	Rate Revenue	Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$
Gross rental value									
Gross Rental Value - Town	0.078530	189	2,043,846	160,503	0	160,503	160,503.00	0.00	160,503.00
Unimproved value									
Unimproved Value - Rural	0.008711	204	153,130,500	1,333,920	0	1,333,920	1,333,920.00	770.44	1,334,690.00
Unimproved Value - Mining	0.008711	0	0	0	0	0	0.00	0.00	0.00
Sub-Total		393	155,174,346	1,494,423	0	1,494,423	1,494,423.00	770.44	1,495,193.00
Minimum payment	Minimum Payme	ent \$							
Gross rental value									
Gross Rental Value - Town	553	58	113,506	32,074	0	32,074	32,074.00	0.00	32,074.00
Unimproved value									
Unimproved Value - Rural	615	22	810,200	13,530	0	13,530	13,530.00	0.00	13,530.00
Unimproved Value - Mining	615	14	48,929	8,610	0	8,610	8,610.00	0.00	8,610.00
Sub-total		94	972,635	54,214	0	54,214	54,214.00	0.00	54,214.00
Discount						(45,213)			(49,285.00)
Amount from general rates					-	1,503,424			1,500,123.00
Ex-gratia rates						10,045			0.00
Total general rates					-	1,513,469			1,500,123.00

10 BORROWINGS

Repayments - borrowings

Information on borrowings			New Lo	oans		cipal ments	Princ Outsta	•	Inte Repay	
Particulars	Loan No.	1 July 2024	Actual ¢	Budget ¢	Actual ¢	Budget \$	Actual \$	Budget	Actual ¢	Budget
Grader Water Tanker	NEW NEW	0 0	0	450,000 90,000	0 0	0	0	450,000 90,000	0	0 0
Total		0	0	540,000	0	0	0	540,000	0	0

All debenture repayments were financed by general purpose revenue.

New borrowings 2024-25

	Amount	Amount				Total				
	Borrowed	Borrowed				Interest	Interest	Amoun	t (Used)	Balance
Particulars	Actual	Budget	Institution	Loan Type	Term Years	& Charges	Rate	Actual	Budget	Unspent
	\$	\$				\$	%	\$	\$	\$
Grader	0	450,000	WATC				4.7	0	450,000	0
Water Tanker	0	90,000	WATC				4.4	0	90,000	0
	0	540,000				0		0	540,000	0

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

11 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 November 2024
		\$	\$	\$	\$	\$
Employee Related Provisions						
Provision for annual leave		93,759	0			93,759
Total Provisions	•	93,759	0	0	0	93,759
Total other current liabilities		93,759	0	0	0	93,759
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Grants, subsidies and

SHIRE OF WYALKATCHEM SUPPLEMENTARY INFORMATION FOR THE PERIOD ENDED 30 NOVEMBER 2024

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

	contributions revenue		
Provider	Adopted	YTD	YTD
Provider	Budget Revenue		Revenue Actual
	\$	Budget \$	\$
Grants and subsidies	Ψ	Ψ	Ψ
GEN PUR - Financial Assistance Grant - General	159,809	79,905	139,307
GEN PUR - Financial Assistance Grant - Roads	82,347	41,174	26,070
GEN PUR - Other Grants	02,547	0	20,070
ESL BFB - Operating Grant	39,150	16,310	36,575
ESL BFB - Admin Fee/Commission	4,000	1,665	0
FIRE - Grants	4,000	0,000	14,300
ROADM - Direct Road Grant (MRWA)	165,244	165,244	165,244
NOADIVI DIICCE NOAG GIAITE (WINWA)	450,550	304,297	381,496
	430,330	304,231	301,430
Contributions			
RATES - Reimbursements of Debt Collection Costs	0	0	675
OTH HEALTH - Contributions, Donations & Reimbursements	108,571	45,240	0
STF HOUSE - Staff Rental Reimbursements - 2 Slocum St	2,000	830	3,839
STF HOUSE - Staff Rental Reimbursements - 22a Flint St	2,800	1,165	108
STF HOUSE - Staff Rental Reimbursements - 45 Wilson St	0	0	1,185
STF HOUSE - Staff Rental Reimbursements - 53 Piesse St	2,800	1,165	1,185
OTH HOUSE - Rental Reimbursements - Joint Venture	200	80	261
ADMIN - Fees & Charges	0	0	2,000
PWO - Other Reimbursements	0	0	210
POC - Fuel Tax Credits Grant Scheme	20,500	8,540	3,712
	136,871	57,020	13,174
TOTALS	587,421	361,317	394,669

SHIRE OF WYALKATCHEM SUPPLEMENTARY INFORMATION FOR THE PERIOD ENDED 30 NOVEMBER 2024

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Capital grants, subsidies and contributions revenue

	Adopted		YTD
	Budget	YTD	Revenue
Provider	Revenue	Budget	Actual
	\$	\$	\$
Capital grants and subsidies			
GEN PUR - Other Grants	666,107	277,545	303,444
Recreation and Culture			
REC - Grants	210,000	210,000	200,000
ROADC - Regional Road Group Grants (MRWA)	563,948	234,980	162,899
ROADC - Roads to Recovery Grant	499,684	208,200	0
ECONOM - Grants	67,310	28,045	0
	2,007,049	958,770	666,343

10.2. WORKS AND SERVICES

10.2.1. WORKS OFFICER'S REPORT DECEMBER 2024

Applicant: Shire of Wyalkatchem
Location: Shire of Wyalkatchem
Date: 12 December 2024

Reporting Officer: Allister Butcher, Consultant; Jennie Gorham, & Eric Anderson, Jointly

Acting Supervisors of Infrastructure and Assets.

Disclosure of Interest: No interest to disclose

File Number: 13.05.02

Attachment Reference: Nil

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION

That Council receives the Works Officer's report.

BACKGROUND

To inform Council of the activities of the Works and Services team during the month of November – December 2024.

OVERVIEW

SUMMARY - ROADS / TOWN/ BUILDINGS

Road Maintenance Program

- Maintenance grading and repair work has been carried out on the following Roads Wilson Road, Korrelocking North Road, Bookham Road, Davies Road, DePierres Road and
 Hobden Road. There was some storm damage on Diver Road this month that required the
 road to be cleared.
- Drainage issues caused by the tree roots in the garden beds on Railway Terrace have been addressed, by digging out the raised asphalt and replacing it allowing the water to flow efficiently.
- Several vacant blocks that are Shire owned or Crown Land have been slashed and levelled to reduce the risk of fire hazards. These include - No's 2,4,6,10,12,14,16,67 & lot 429 Flint Street, No 7 & 36 Johnston Street, lot 78 Railway Terrace, No's 10 & 14 Wilson Street.
- Culvert work was carried out on the corner of Wilson Street and Thurston Street with a large tree having to be removed as it was obstructing the drain and damaged the headwall.
 The headwall has also been replaced.
- Work is ongoing at the refuse site, designated areas have been set up to encourage residents to dump furniture, metal, building rubble in the allocated places.

Refer to photographs in Attachment A

Capital Roadworks Program Update

- Wyalkatchem North Road (RRG; 2023/24 carry over works)
 - Extensive investigation has been undertaken to determine the areas of deficiency that need to be resolved with the left-over funds (culvert extensions, install drains and shoulder works) that should have occurred prior to sealing. The carry over grant funds are \$67,427 for a total project cost of \$73,827.
- Wyalkatchem North Road (RRG; 2024/25 works)
 - Geotechnical investigation of the existing road pavement and sub-grade have been undertaken and completed and the proposed pavement design is to add some aggregate to the existing base course material (to improve the structural integrity of the gravel) then incorporate the aggregate in to the existing gravel by wet mixing.
 - The culverts on this section of works are predominately required to be removed and replaced to ensure the efficacy of the drainage as the pavement failures along the length of the section of works are due to poor drainage.
 - The drainage/culvert request for quote has been advertised to reputable drainage contractors. The drainage works must be completed before undertaking pavement reconstruction works to ensure the backfill around the culvert can settle and then the pavement reconstructed over the newly installed culverts for a smooth driving surface.
- Wyalkatchem-Koorda Rd (WSFN)
 - Development works to determine the extent of the proposed construction works for future years.
 - O An application has been presented to WSFN for additional funds to bring the total project cost up from \$100,000 to \$147,500 (additional \$47,500). The original request was to only complete development works (survey, road design, pavement testing and pavement design) for 6km of the 25.52km of the road (\$16,667/km) but if the development works are completed on the entire length of the road the estimated cost is \$147,500 (\$5,780/km) resulting in a large saving per kilometre for the project due to economies of scale. It is proposed if successful with this application that all of the development works will be completed this financial year. The Shire is still waiting to hear back from WSFN as to whether this application is successful or not.
 - The application to WSFN has been presented to WSFN and has been approved by the WSFN Technical Committee but is still to be presented to the WSFN Steering Committee (meeting on 13 December) for consideration before it can be actioned.
- Korrelocking North Road vegetation works
 - Works have been completed on the Korrelocking North Road, the budget was \$16,550, actual amount spent was \$14,850.

Resheeting works

- Staff are sourcing gravel for these works (Wallambin Road, Minnivale East Road and Hammond Road). Discussions have been had with two local farmers and an agreement has been put in place.
- It is proposed that the resheeting works will commence after the Wyalkatchem North Road works.
- Wyalkatchem-Cunderdin Road
 - Shire staff have undertaken patching works of the worst potholes to try and make the road safe.
 - Quotes have been called for the edge break works as marked on the road as well as any other seal/surface deficiencies. Only one quote was received. Works are to be awarded to that contractor.

PARKS & GARDENS - TOWN SERVICES

- The Shire verge collection commenced the week starting 11th November to 15th November, with numerous households, businesses and Community groups participating. We are looking at making both the verge collection and the green waste collection a part of our yearly program.
- The Wyalkatchem Airport runway was cleared of debris and the building surrounds mowed by the Shire staff for the event held by Car Expert from the $18^{th} 22^{nd}$ November, making for a safe event.
- After the refurbishment of the Shires swimming pool and in preparation for the opening on the 23rd November, the internal and external areas surrounding the pool required some maintenance after the contractor had completed the refurbishment.

Refer to photographs in Attachment B

SWIMMING POOL

Update on the pool.

The swimming pool has now been completed by Wetdeck, the quality of works has been of a very high standard and will last well into the future.

Councillors who were able to attend had a walk through on Thursday 21st November by Mat Mildwaters owner of Contract Aquatics, giving a very detailed summary of what had been refurbished in the upgrade.

A standout of the refurbishment is the mushroom in the toddlers pool which will give the little ones much enjoyment.

The Men's and Ladies changerooms along with the kiosk require upgrades in the way of a new roof, painting, new seating, doors fixing and drainage work. A detailed dilapidation report will be provided in due course.

The fencing out by the pumproom that was removed by the contractor in order to complete works and requires replacing. There is temporary fencing in place until such time as a new fence can be erected. There has been no money allocated for this in the 2024/2025 budget.

OH&S

In November some Shire staff attended a Mentally Healthy Workplaces presentation with Steve Taylor from Prompt Safety. A few of the topics covered included, psychosocial hazards, inappropriate behaviours, alcohol and drug use and fatigue in the workplace.

VEHICLE/PLANT

As per the last report the Iveco truck was sent to AV Trucks to have the fault light issues rectified. The warning lights continued to come up after it was collected from AV Trucks. The cost associated with this was \$2028.85 from AV Trucks. The impact this had on the Shire was not only the down time of the Iveco truck (5 days) also the time it took 2 staff to deliver and pick up the Iveco from Redcliffe (10 hours each)

The Iveco would not start when the operator tried to relocate it at the Depot, the local mechanic was asked to come down and assess the issue. This resulted in a new starter motor costing \$1779.80, the down time on the Iveco was another 5 days.

Refer to photographs in Attachment C

STATUTORY ENVIRONMENT

There are no statutory environment implications in relation to this item.

POLICY IMPLICATIONS

There are no direct policy implications in relation to this item.

FINANCIAL IMPLICATIONS

There are some financial implications in relation to this item and they are reflected in the report.

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COMMUNITY & STRATEGIC OBJECTIVES

The matter before the Council generally accords with the Shire's desired outcome, as expressed in the revised Shire of Wyalkatchem Strategic Community Plan.

Pillar 1 Economy	Statement of Strategic Outcome: Local industry is sustained and can expand with critical and enabling infrastructure. The visitor economy diversifies our local economy and we enhance our community profile.
Goal No.	GOAL 1. Our transport network responds to the accessibility and connectivity needs of all
1.2	Deliver the Wheatbelt Secondary Freight Network Program
1.3	Participate in the Regional Road Group
Pillar 2 Community	Statement of Strategic Outcome : Our community is inclusive, it is a place where people feel valued and have access to opportunities to build their own capacity, lead healthy lifestyles and stay connected.
Goal No.	GOAL 5. A safe and healthy community for all ages
5.9	Upgrade facilities and equipment at the Wyalkatchem Swimming Pool

Attachment – A



Korrelocking North Road before vegetation clearing.



Korrelocking North Road after vegetation clearing.



Asphalt work on Railway Terrace.

Attachment – B



The removal of the solar blankets has allowed more viewing room by the toddler's pool.



The grassed area is coming back after a trench was put in for pipework to the toddler's pool.



Car Expert event at the Airport





Christmas decorations up in the main street.

Attachment – C



10.3. COMMUNITY DEVELOPMENT

10.3.1. COMMUNITY DEVELOPMENT REPORT

Applicant: Shire of Wyalkatchem
Location: Shire of Wyalkatchem
Date: 12 December 2024

Reporting Officer: Nikki Towell – Community Development Officer

Disclosure of Interest: No interest to disclose

File Number: 38.44.11

Attachment Reference: Nil

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION

That Council receives the Community Development Officer's Report.

PURPOSE

To provide the Council with an update on Community Development initiatives and events for November to December 2024.

DISCUSSION

CarExpert Visit and Car Show at Wyalkatchem Airport

From November 18th to 22nd, the Car Expert team, led by founder Paul Maric, returned to Wyalkatchem for another exclusive filming session, spotlighting some of Australia's rarest exotic vehicles. The event, held at the Wyalkatchem airstrip, featured cars from the prestigious Lance East Exotics (LEE) collection, owned by a Perth billionaire. The airstrip provided the ideal setting to capture the vehicles' performance and design in stunning detail.

Car Expert's previous visit generated over 1.5 million views on their YouTube channel, and the new series promises to continue captivating a global audience of automotive enthusiasts.

The week concluded with a public car show on November 22nd, drawing a small local turnout eager to see these extraordinary cars up close.

To support the community, Car Expert donated \$10,000 to the Shire of Wyalkatchem for upgrades to the local pool, demonstrating their commitment to leaving a positive impact in the regions they visit.

Please refer to the photos in Attachment 1 - Photos of the Car Expert car show

Swimming Pool Re-Opening Party

On Saturday, November 23, 2024, the Wyalkatchem Pool celebrated its grand re-opening, attracting over 74 attendees and marking a key milestone for the community. Ideal weather and a healthy turnout highlighted the pool's importance as a social and recreational space for Wyalkatchem.

The event featured a complimentary sausage sizzle, inflatable attractions for children, and the unveiling of a new mushroom water play structure in the toddler pool.

These activities, especially the water feature, received positive feedback and enhanced the pool's appeal for families.

The successful event demonstrated strong community engagement and reaffirmed the pool's value, showcasing the impact of the recent upgrades.

Please Refer to photos in Attachment 2 – Pool Photos before the grand opening.

Heritage Consultancy Grant – The Barracks

On Thursday, November 28th, 2024, the Shire was awarded a Heritage Consultancy Grant to support the upgrade and creation of the documents on the Railway Barracks, a historic landmark in our town.

The Railway Barracks, built in the early 1900s to house railway workers and their families, has long been a symbol of our town's history.

With this funding, expert consultants will be engaged to develop a comprehensive plan for restoring the Barracks, ensuring its historical significance is preserved while adapting the building for its current accommodation use.

The Heritage Consultancy Grant will enable us to engage expert consultants who specialise in heritage conservation. These professionals will help us develop a comprehensive plan for the restoration, preservation of and preservation of the Railway Barracks, also strengthening and preservation of the Railway Barracks, strengthening the Railway Barracks, and the Railway Barracks also strengthening or future applications for funding restoring and preserving the Railway Barracks. The goal is to maintain the building's historical integrity while ensuring it can continue to serve the community.

Grant amount \$4,244.80 Shire contribution required \$1,061.20 Total project cost \$5,306.00

Please refer to the photo in Attachment 3 - The Railway Barracks

Upcoming Events

Event	Date	Time	Place
Citizenship Ceremony	19th December 2024 - Prior to Council Meeting - Thursday	3-4pm	Shire Office - Chambers
Australia Day Breakfast	26th January 2025 - Sunday	8.30- 10.30am	CRC - The Bushel

Wishing everyone a very Merry Christmas and a happy and safe New Year for 2025.

STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations, S13.1

POLICY IMPLICATIONS

There are policy implications for this item.

- 2.1. Purchasing Policy
- 2.3. Transaction Card Policy

FINANCIAL IMPLICATIONS

There are budgeted financial implications concerning this item.

COMMUNITY & STRATEGIC OBJECTIVES

The matter before the Council generally accords with the Shire's desired outcome, as expressed in the revised Shire of Wyalkatchem Strategic Community Plan.

Pillar 1 Economy	Statement of Strategic Outcome: Local industry is sustained and can expand with critical and enabling infrastructure. The visitor economy diversifies our local economy and we enhance our community profile.
Goal No.	GOAL 3. Support entrepreneurship
Pillar 2 Community	Statement of Strategic Outcome: Our community is inclusive, it is a place where people feel valued, and have access to opportunities to build their own capacity, lead healthy lifestyles and stay connected.
Goal No.	Goal 5. A safe and healthy community for all ages
Goal No.	Goal 6. Retain you people in Wyalkatchem

Attachment 1 – Car Expert Car Show



Some of the stunning cars are ready for the car show at Wyalkatchem airport.



The Lamborghini Sián is a limited-production hyper car, with only 63 units produced globally to commemorate Lamborghini's 1963 founding year. Hence, the number on the side of the car.

Attachment 2 – Swimming Pool Prior to opening.



Mushroom in action.



Newly finished pool looking inviting.

Attachment 3 – Railway Barracks



The Railway Barracks – taken October 2024

10.4. GOVERNANCE AND COMPLIANCE 10.4.1. CHIEF EXECUTIVE OFFICER'S REPORT

Applicant: Shire of Wyalkatchem Location: Shire of Wyalkatchem

Date: 12 December 2024

Reporting Officer: Sabine Taylor, Chief Executive Officer

Disclosure of Interest: No interest to disclose

File Number: 13.05.01

Attachment Reference: Nil

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION

That Council accepts the Chief Executive Officer's report.

SUMMARY

This report is prepared by the CEO to provide Council and the Wyalkatchem community, some insight into CEO and Council activities.

COMMENT

Council staff are preparing for the closure of the Administration Building (Office) which will be from noon Friday 20 December 2024 and re-opening Monday 6 January 2025 at 9.00 am.

The closure of the office will allow staff to have an extended period of leave with the inclusion of the public holidays. Traditionally the number of enquiries and transactions during this period has been low. Works staff generally take leave during this period and Senior staff will be on standby for emergencies.

This closure has been advertised on the Council webpage, social media and notice boards. These dates are aligned to those of previous years and there is no record of any inconvenience to Community.

Since the last report, the CEO has attended the following substantial meetings and events to progress community and Council's interests:

19 Nov 2024	Town Teams	– re possible	"Do Over"	proposed for M	arch 2025.
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20 Nov 2024 Social Ventures Organisation – Community Resource Centre Program Evaluation

21 Nov 2024 Pre-opening tour of Swimming Pool repairs with Councillors

26 Nov 2024 Information session for Local Governments - Waste Avoidance and Resource

Recovery Regulations, 2008

26 Nov 2024 NEWROC Council Meeting

26 Nov 2024 NEWROC Waste Sub Committee Meeting

02 Dec 2024 Wyalkatchem Community Resource Centre

03 Dec 2024 LGIS – Chris Gilmore

04 Dec 2024	Surepact – Grant Management Software
05 Dec 2024	Community Consultation – Housing and Accommodation
06 Dec 2024	National Emergency Management Agency – National Warnings Webinar
06 Dec 2024	Shire of Wyalkatchem Staff Christmas Party
11 Dec 2024	WALGA webinar -Barriers and Opportunities to being Waterwise in the Regions
11 Dec 2024	WALGA webinar – S80BH Naming Application
12 Dec 2024	NEWROC – MAGIQ ERP software presentation

KEY CORRESPONDENCE RECEIVED / ATTACHMENTS

Nil

KEY OUTGOING CORRESPONDENCE

Nil

STATUTORY ENVIRONMENT

There are no direct statutory implications in relation to this item.

POLICY IMPLICATIONS

There are no direct policy implications in relation to this item.

FINANCIAL IMPLICATIONS

There are no financial implications in relation to this item.

COMMUNITY & STRATEGIC OBJECTIVES

The CEO's activity promotes the Strategic Community Plan objectives which underpin Pillar 4 – Civic Leadership

Pillar 4 Civic Leadership	Statement of Strategic Outcome: We lead with accountability, connection and openness through best-practice systems, policies and financial controls.
Goal No.	GOAL 11. High standard of governance

- 10.5. PLANNING AND BUILDING
 NIL
- 11. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN
- 12. QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN
- 13. URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION
- **14.**MATTERS BEHIND CLOSED DOORS
- **15.CLOSURE OF THE MEETING**