



AGENDA

Ordinary Council Meeting

To be held in Council Chambers, Wolfram Street Westonia
Thursday 21st December 2023
Commencing 3.30pm

Dear Councillors,

The next Ordinary Meeting of the Council of the Shire of Westonia will be held on 21st December 2023 the Council Chambers, Wolfram Street, Westonia.

Lunch – 1.00pm

Discussion Period – 1.30pm – 2.30pm

Afternoon Tea – 3.00 pm –3.30 pm

Council Meeting – 3.30 pm

BILL PRICE

CHIEF EXECUTIVE OFFICER

18 December 2023



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Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or committee meeting does that persons or legal entity's own risk.

In particular and without derogating in any way from the board disclaimer above, in any discussion regarding any planning application or application for a license, any statement or intimation made by any member or Officer of the Shire of Westonia during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Westonia.

The Shire of Westonia warns that anyone who has any application lodged with the Shire of Westonia must obtain and should only rely on **WRITTEN CONFIRMATION** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Westonia in respect of the application.



**SHIRE OF
WESTONIA**
A vibrant community lifestyle

STRATEGIC COMMUNITY

SNAPSHOT

PLAN

2018-2028

CORE DRIVERS

1. Relationships that bring us tangible benefits (to the Shire and our community)
2. Our lifestyle and strong sense of community.
3. We are prepared for opportunities and we are innovative to ensure our relevancy and destiny.

OUR VALUES

Respect – We value people and places and the contribution they make to the Shire.

Inclusiveness – Be receptive, proactive, and responsive.

Fairness and Equity – Provide services for a variety of ages and needs.

Communication – Create opportunities for consultation with the broad community.

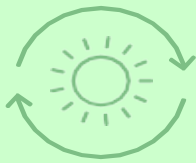
OUR VISION

A vibrant community lifestyle

MISSION

Provide leadership and direction for the community.

ECONOMIC



Support growth and progress, locally and regionally...

Efficient transport connectivity in and around our Shire.

- Continue to utilise our Road Management Plan, which incorporates a road hierarchy, minimum service levels and maintenance policy.
- RAV Ratings and Shire boundaries are consistent across local government boundaries.
- Lobby and build enduring partnerships with key Government Departments to improve Great Eastern Hwy.
- Actively participate in the Secondary Freight Network group.
- Develop and implement a Road Asset Plan highlighting key funder and strategic partnerships to support sustainability.
- Develop a Gravel Reserve Policy which identifies future gravel reserves and recognises cost to local government.
- Educate road users about road safety and driving on gravel roads.
- Optimal and safe use of our plants and equipment assets.
- Ensure that appropriate RAV vehicles traverse correct RAV routes.
- Maintain our airport with a view to improvements to meet commercial and recreational aviation needs.

Facilitate local business retention and growth.

- Council recognises the opportunity of partnering with Westonia Progress Association, works closely and supports them to help achieve their economic development projects and our strategic goals.
- Council continue to have a role in facilitating the presence of a Co-op in our community.
- Enhance local economic activity by supporting the growth of tourism in our Shire and region including applying for funding to improve tourist facilities.
- Improve our online tourism presence.
- We forward plan to improve the economic diversity in our community.
- In partnership with Council, the mine develops long term business plans for current mine assets.
- Investigate options for multipurpose accommodation if vacancies arise in mine accommodation.

SOCIAL



Provide community facilities and promote social Interaction...

Plan for community growth and changing demographics.

- Develop the Town Planning Scheme.
- Plan and develop residential and industrial land.
- Community safety and ease of access around town is a priority.
- Our lifestyle, facilities and sense of community is promoted.
- The CEACA project continues to expand the number of universally designed dwellings in our town.
- We support our emergency services.
- We enable visiting health professionals to our community.
- The Community Resource Centre receives external funding to provide preventative health and community development initiatives to the community.
- We facilitate healthy and active ageing in place
- Our cemetery is well presented.

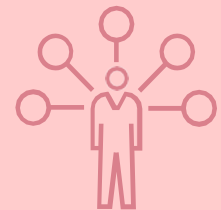
Our community has the opportunity to be active, socialised and connected.

- We collaborate and encourage active engagement in local clubs and community initiatives that support a healthy lifestyle.
- Investigate motor sport opportunities around the Shire.
- Preserve and celebrate our local history.
- Support our volunteers and clubs to remain strong, dynamic, and inclusive.
- Encourage lifelong learning.
- Children and youth have active and social opportunities.
- Continue to provide high standard and accessible shire facilities.
- Retain and expand Westonia's unique tourism experience.

Natural spaces are preserved and bring us value.

- Sustainably manage our reserves and open spaces.
- Participate in best practice waste management.
- Work collaboratively to meet legislative compliance with managing weeds and pests as well as our environmental health standards.
- Investigate renewable energy generation technologies.

GOVERNANCE



Continually enhance the Shire's organisational capacity to service the needs of a growing community...

Be progressive and capture opportunities.

- Be open to local productivity/ best practice and cost saving opportunities locally and regionally.
- Investigate joint resourcing and tendering
- Advocate and develop strong partnerships to benefit our community.
- Be prepared by forward planning our resources and focusing on continuous improvement.
- Identify risks and opportunities after the life of the mine.

The community receives services in a timely manner.

- Meet our legislative and compliance requirements.
- Work towards optimal management of our assets.
- Work to develop Councillor and staff skills and experience to provide career and succession opportunities within the Shire.
- Inside and outside staff are multi skilled to understand the business of local government and provide a seamless service to the community.
- Communicate and engage with our community regularly.

Financial resources meet the ongoing needs of the community.

- Seek external funding for significant capital improvements that deliver upon our strategic objectives.
- Investigate ways to reduce reliance on operational grants given the current State and Federal Government priorities.

**Shire of Westonia: -
A vibrant community lifestyle.**



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1. DECLARATION OF OPENING

The President, Cr Crees welcomed Councillors and staff and declared the meeting open at 3.30pm.

2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Councillors:

Cr RM Crees	<i>Shire President</i>
Cr RA Della Bosca	<i>Deputy Shire President</i>
Cr DL Simmonds	
Cr DL Geier	
Cr A Faithfull	
Cr WJ Huxtable	

Staff:

Mr.AW Price	<i>Chief Executive Officer</i>
Mrs JL Geier	<i>Deputy Chief Executive Officer</i>

Members of the Public:

Apologies:

Approved Leave of Absence:

3. PUBLIC QUESTION TIME (3.35PM – 3.50PM)

NIL

4. APPLICATIONS FOR LEAVE OF ABSENCE

NIL

5. CONFIRMATION OF PREVIOUS MINUTES

OFFICER RECOMMENDATIONS

That the minutes of the Ordinary Meeting of Council held on 16th November 2023 be confirmed as a true and correct record.

6. RECEIVAL OF MINUTES

OFFICER RECOMMENDATIONS

That the minutes of the WEROC AGM held Wednesday 29th November 2023 be accepted.

That the minutes of the WEROC Board Meeting held Wednesday 29th November 2023 be accepted.

That the minutes of the WNE SRRG GM held Tuesday 14th November 2023 be accepted.



WEROC Inc. Annual General Meeting

MINUTES

Wednesday 29 November 2023

Bruce Rock Shire Council Chambers
Johnson Street, Bruce Rock

WEROC Inc. | Incorporating the Shires of Bruce Rock, Kellerberrin, Merredin, Tammin, Westonia and Yilgarn

A PO Box 5, MECKERING WA 6405 E rebekah@150square.com.au

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WEROC Inc.

Wheatbelt East Regional Organisation of Councils Inc.

Shires of Bruce Rock, Kellerberrin, Merredin, Tammin, Westonia, Yilgarn

Minutes of the Annual General Meeting held on Wednesday 29 November 2023.

MINUTES

1. OPENING AND ANNOUNCEMENTS

Ms. Emily Ryan as Chair of WEROC Inc. welcomed Members of the Board and opened the meeting at 9.38am.

1.1 Nominations to the WEROC Inc. Board

Rule 6.1 of the WEROC Inc. Constitution states that membership of the WEROC Board shall consist of two representatives from each of the Member Councils and that “representatives are to be nominated every two years by each Local Government Member and notified to the Executive Officer in writing”.

The following nominations have been received:

Local Government	Nominated Representatives	Term Commencing	Term Expiring
Shire of Bruce Rock	Mr. Darren Mollenoyux (CEO)	31 October 2023	30 October 2025
	Cr. Ramesh Rajagopalan (President)	31 October 2023	30 October 2025
	Proxies		
	Cr. Tony Crooks (Deputy President) Ms. Nerea Ugarte (Manager of Governance and Community Services)		
Shire of Kellerberrin	Mr. Raymond Griffiths (CEO)	31 October 2023	30 October 2025
	Cr. Emily Ryan (Deputy President)	31 October 2023	30 October 2025
	Proxy Cr. Matt Steber (President)		
Shire of Merredin	Ms. Lisa Clack (CEO)	31 October 2023	30 October 2025
	Cr. Renee Manning (Deputy President)	31 October 2023	30 October 2025
Shire of Tammin	Ms. Joanne Soderlund (CEO)	31 October 2023	30 October 2025
	Cr. Charmaine Thomson (President)	31 October 2023	30 October 2025
Shire of Westonia	Mr. Bill Price (CEO)	31 October 2023	30 October 2025
	Cr. Mark Crees (President)	31 October 2023	30 October 2025
	Proxy Cr. Ross Della Bosca (Deputy President)		
Shire of Yilgarn	Cr. Wayne Della Bosca (Shire President)	31 October 2023	30 October 2025
	Mr. Nic Warren (CEO)	31 October 2023	30 October 2025

Recommendation: That the WEROC Inc. Board acknowledge the appointment of the representatives as nominated by the Member Local Governments.

RESOLUTION:

Moved: Mr. Ramesh Rajagopalan

Seconded: Mr. Wayne Della Bosca

That the WEROC Inc. Board acknowledge the appointment of the representatives as nominated by the Member Local Governments.

CARRIED

2. RECORD OF ATTENDANCE AND APOLOGIES

2.1 Attendance

Cr. Emily Ryan
Cr. Mark Crees
Cr. Wayne Della Bosca
Mr. Raymond Griffiths
Cr. Renee Manning
Mr. Darren Mollenoyux
Mr. Bill Price
Cr. Ramesh Rajagopalan
Ms. Joanne Soderlund
Cr. Charmaine Thomson
Mr. Nic Warren
Ms. Codi Mullen, proxy and voting delegate for Ms. Lisa Clack

Ms. Rebekah Burges, Executive Officer

2.2 Apologies

Ms. Lisa Clack

2.3 Guests

Nil

3. DECLARATIONS OF INTEREST

NIL

4. MINUTES OF MEETINGS

4.1 Minutes of the WEROC Inc. Annual General Meeting held 21 November 2022

Attachment 1: Minutes of the WEROC Inc. Annual General Meeting held 21 November 2022

The Minutes of the WEROC Inc. Annual General Meeting held on Monday 21 November 2022 have been previously circulated and are provided again as an attachment to the meeting agenda.

Recommendation:

That the Minutes of the WEROC Inc. Annual General Meeting held on Monday 21 November 2022 be confirmed as a true and correct record.

RESOLUTION:

Moved: Mr. Wayne Della Bosca **Seconded:** Mr. Darren Mollenoyux

That the Minutes of the WEROC Inc. Annual General Meeting held on Monday 21 November 2022 be confirmed as a true and correct record.

CARRIED

5. CHAIRS REPORT

Author:	Ms. Emily Ryan, Chair
Disclosure of Interest:	No interest to disclose
Date:	13 November 2023
Attachments:	Nil
Voting Requirement:	Simple Majority

Executive Officer Comment:

The Chair's report for the 2022-23 financial year is presented.

I am delighted to present the Chairperson's Report for the Wheatbelt East Regional Organisation of Councils Inc. for 2023. It has been a year of strategic planning, collaborative initiatives, and meaningful progress toward our vision of a socially, economically and environmentally sustainable region.

Like previous years, we have continued to revise our Strategic Plan to ensure we are being responsive and adaptable to the current climate we find ourselves in. We have strengthened our commitment to creating a sustainable region, focusing on social, economic, and environmental aspects. New actions include the development of a housing solution for the Eastern Wheatbelt, exploration of inter-council training opportunities, and efforts toward establishing a regional waste coordinator.

Our continued emphasis on promoting the Wheatbelt region to visitors has seen significant strides. We supported the Wheatbelt local tourism group co-funding campaign, renewed the Memorandum of Understanding with the central Wheatbelt Visitors Centre, and are in the process of developing a WEROC drive trail planner. Additionally, we are an active member of the Wheatbelt Tourism Destination Working Group.

Following the completion of our Strategic Waste Management Plan in 2022, councils are diligently working through the agreed implementation plan. While the ultimate goal is to consolidate landfill sites into two regional landfills in the future, we recognise the substantial work required in the interim.

In March, WEROC Councils hosted Notre Dame students for the annual Wheatbelt Medical Student Immersion Program, fostering collaboration between local communities and future medical professionals.

In collaboration with NEWROC, RDA Wheatbelt, and the Wheatbelt Business Network, we commissioned a survey of businesses to understand workforce challenges. A key finding highlighted housing as a significant barrier. To address this, we produced a Worker and Housing discussion Paper in November 2022 and have initiated further investigations into potential housing solutions.

WEROC has formed a partnership with the Town Teams Movement. Starting January 2024, we will have a Town Team Builder on board to assist in growing this program in our Shires, enhancing community engagement and local development.

In collaboration with Wheatbelt NRM, AROC, and CBH, WEROC co-funded a Corella Management Program. The program, which began in July 2023 with the employment of a Corella Management Coordinator, is crucial for biodiversity and environmental sustainability in our region.

As we reflect on the achievements of 2022-2023, we look forward to continued collaboration and progress in the years to come. Thank you to the members of our group, representing Tammin, Kellerberrin, Bruce Rock, Merredin, Westonia and Yilgarn, for your dedication and support. Thank you also to our Executive Officer - Rebekah Burges, who pulls all of this together and actions our resolutions in such a timely and professional manner. I look forward to seeing WEROC's journey continue into 2024.

Recommendation:

That the Chair's Report for the 2022-23 financial year be received.

RESOLUTION:

Moved: Ms. Joanne Soderlund

Seconded: Mr. Bill Price

That the Chair's Report for the 2022-23 financial year be received.

CARRIED

6. TREASURERS REPORT

Author: Rebekah Burges, Executive Officer and Secretary/Treasurer

Disclosure of Interest: No interest to disclose

Date: 1 November 2023

Attachments: Nil

Voting Requirement: Simple Majority

Executive Officer Comment:

The Treasurers report for the 2022-23 financial year is presented.

As per the audited financial report for WEROC Inc. for the period 1 July 2022 to 30 June 2023, I can report the following:

The **opening balance** of the WEROC account held with Westpac Bank on 1 July 2022 was \$164,322.88.

Total revenue for the year was \$72,000.

The only **source of income** for WEROC Inc. for the 2022-23 financial year was the annual financial contributions paid by Member Councils.

Total expenses for the year were \$57,358.93.

Major expense items included:

- Executive Officer - Professional Services \$29,575.89
- Consultants Fees \$16,056.10
- WEROC insurance \$5,983.52

The **closing cash balance** of the WEROC Inc. account on 30 June 2023 was \$181,083.80.

The current signatories to the WEROC Inc. accounts are Mr. Raymond Griffiths (Board Member), Ms. Emily Ryan (Chair) and Ms. Rebekah Burges (Executive Officer and Secretary/Treasurer).

Recommendation:

That the Treasurer's Report for the 2022-23 financial year be received.

RESOLUTION:

Moved: Mr. Darren Mollenoyux

Seconded: Mr. Ramesh Rajagopalan

That the Treasurer's Report for the 2022-23 financial year be received.

CARRIED

7. ACCEPTANCE OF THE AUDITED FINANCIAL REPORT FOR THE PERIOD 1 JULY 2022 TO 30 JUNE 2023

Author: Rebekah Burges, Executive Officer

Disclosure of Interest: No interest to disclose

Date: 1 November 2023
Attachments: Attachment 2: 2023 Audited Financial Statements
Attachment 3: 2023 Management Letter
Voting Requirement: Simple Majority
Executive Officer Comment:

The audited financial report and management letter for the period 1 July 2022 to 30 June 2023 are presented.

Recommendation:

That:

- 1) The final audited financial report be accepted; and
- 2) The management letter be noted.

RESOLUTION: **Moved:** Mr. Bill Price **Seconded:** Mr. Wayne Della Bosca

That:

- 1) The final audited financial report be accepted; and
- 2) The management letter be noted.

CARRIED

8. ACCEPTANCE OF THE WEROC INC. ANNUAL REPORT 2022-2023

Author: Rebekah Burges, Executive Officer
Disclosure of Interest: No interest to disclose
Date: 13 November 2023
Attachments: Attachment 4: Draft WEROC Inc. Annual Report 2022-23
Voting Requirement: Simple Majority
Executive Officer Comment:

The Draft WEROC Inc. Annual Report for the 2022-23 financial year is provided as an attachment. The Annual Report highlights the key activities and achievements of WEROC Inc. over the 2022-23 financial year.

Recommendation:

That the Draft Annual Report of WEROC Inc. for the 2022-23 financial year be accepted.

RESOLUTION: **Moved:** Mr. Nic Warren **Seconded:** Mr. Ramesh Rajagopalan

That the Draft Annual Report of WEROC Inc. for the 2022-23 financial year be accepted.

CARRIED

9. APPOINTMENT OF AN AUDITOR FOR THE 2023-24 FINANCIAL YEAR

Author: Rebekah Burges, Executive Officer
Disclosure of Interest: No interest to disclose
Date: 1 November 2023
Attachments: Attachment 5: Reliance Auditing Services Schedule of Fees
Attachment 6: 2024 Audit Quote - AMD

Financial Implications: As per quotes supplied.

Consultation: Audit Partners Australia, Reliance Auditing Services and AMD Chartered Accountants

Voting Requirement: Simple Majority

Background:

The WEROC Inc. Constitution states under Rule 23. Appointment of Auditor, that:

“WEROC will at each Annual General Meeting, appoint an Auditor for a period of one year, who is not a Member of WEROC. The Auditor will be eligible for reappointment by WEROC and WEROC Board has the power to fill any temporary vacancy in the office of Auditor”.

Executive Officer Comment:

Audit Partners Australia (APA) completed the financial audits for WEROC Inc. for the 2019-2020, 2020-21, 2021-22 and 2022-23 financial years. The cost for the 2022-23 financial audit was \$950 +GST and disbursements.

At the 2022 WEROC Inc. Annual General Meeting it was requested that the Executive Officer seek multiple quotes for the 2023-24 financial audit given that the same auditors have been used for several consecutive years. Quotes were sought from APA, AMD Chartered Accountants and Reliance Auditing Services.

APA advised via email on 31 October 2023 that if they are reappointed as auditor for the 2023-24 financial year the cost will remain at \$950 +GST and disbursements. Quotes from Reliance Auditing Services and AMD are provided as attachments.

The Executive Officer believes that APA provide an efficient and thorough auditing service and based on the comparative quotes, also believes that they are the most economical option for WEROC Inc.

Recommendation:

That Audit Partners Australia be reappointed to undertake the financial audit for WEROC Inc. for the period 1 July 2023 to 30 June 2024.

RESOLUTION: **Moved:** Ms. Joanne Soderlund **Seconded:** Mr. Nic Warren

That Audit Partners Australia be reappointed to undertake the financial audit for WEROC Inc. for the period 1 July 2023 to 30 June 2024.

CARRIED

10. ELECTION OF OFFICE BEARERS

Author: Rebekah Burges, Executive Officer

Disclosure of Interest: No interest to disclose

Date: 1 November 2023

Attachments: Nil

Voting Requirement: Simple Majority

Background:

The WEROC Inc. Constitution states under Rule 14.1 Elections at Annual General Meeting, that:

- a) Elections for Chair, Deputy Chair, Secretary/Treasurer and Board members will take place at the Annual General Meeting of WEROC where the Chair will declare all positions vacant.
- b) The Chair and Deputy Chair must be from a different Local Government.

Comments from the meeting:

- The Shire of Tammin requested that Cr. Tanya Nicholls be added as a Proxy.

RESOLUTION:

Moved: Mr. Ramesh Rajagopalan

Seconded: Mr. Nic Warren

That:

- 1) Cr. Tanya Nicholls be added as proxy for the Shire of Tammin
- 2) All other Members as nominated by their respective Local Government will be appointed to the WEROC Inc. Board until the next Annual General Meeting.

CARRIED

11. SPECIAL BUSINESS

Nil

12. GENERAL BUSINESS

Nil

13. CLOSURE

Mr. Raymond Griffiths concluded the meeting by congratulating Ms. Emily Ryan on her time as Chair of WEROC Inc. and expressed the Board's thanks for the time and effort dedicated to the group over the past two years.

There being no further business the meeting was closed at 9.48am.



WEROC Inc. Board Meeting MINUTES

Wednesday 29 November 2023

Shire of Bruce Rock Council Chambers
Johnson Street

WEROC Inc. | Incorporating the Shires of Bruce Rock, Kellerberrin, Merredin, Tammin, Westonia and Yilgarn

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WEROC Inc.

Wheatbelt East Regional Organisation of Councils Inc.

Shires of Bruce Rock, Kellerberrin, Merredin, Tammin, Westonia, Yilgarn

MINUTES

Minutes of the General Meeting held in Bruce Rock on Wednesday 29 November 2023.

1. OPENING AND ANNOUNCEMENTS

Ms. Renee Manning as the newly appointed Chair of WEROC Inc., welcomed Members of the Board and opened the meeting at 9.50am. Ms. Manning provided a brief introduction and asked other new Members to do the same.

2. RECORD OF ATTENDANCE AND APOLOGIES

2.1 Attendance

Ms. Emily Ryan

Mr. Mark Crees

Mr. Wayne Della Bosca

Mr. Raymond Griffiths

Ms. Renee Manning (Chair)

Mr. Darren Mollenoyux

Mr. Bill Price

Mr. Ramesh Rajagopalan

Ms. Joanne Soderlund

Ms. Charmaine Thomson (Deputy Chair)

Mr. Nic Warren

Ms. Codi Mullen, proxy and voting delegate for Ms. Lisa Clack

Ms. Rebekah Burges, Executive Officer

2.2 Apologies

Ms. Lisa Clack

2.3 Guests

Nil

3. DECLARATIONS OF INTEREST

As per Clause 42 of the Associations Incorporation Act 2015, "a member of the management committee of an incorporated association who has a material personal interest in a matter being considered at a management committee meeting must, as soon as the member becomes aware of the interest, disclose the nature and extent of the interest to the management committee".

Name	Agenda Item / Initiative	Disclosure
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Rebekah Burges	7.1 Executive Officer Services Contract Review	Ms. Rebekah Burges declares an interest in this matter as an employee of 150 Square, who currently hold the contract for WEROC Executive Services and are applying for an extension of this contract.
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4. PRESENTATIONS

Nil

5. MINUTES OF MEETINGS

5.1 Minutes of the WEROC Inc. Board Meeting held on Monday 4 September 2023

Minutes of the WEROC Inc. Board Meeting held in Merredin on Monday 4 September 2023 have previously been circulated.

Recommendation:

That the Minutes of the WEROC Inc. Meeting held in Merredin on Monday 4 September 2023 be confirmed as a true and correct record.

RESOLUTION:

Moved: Mr. Darren Mollenoyux

Seconded: Ms. Emily Ryan

That the Minutes of the WEROC Inc. Meeting held in Merredin on Monday 4 September 2023 be confirmed as a true and correct record.

CARRIED

5.2 Business Arising – Status Report

Actions Arising from the WEROC Inc. Board Meeting held on 4 September 2023.

Agenda Item	Action(s)	Status
7.1 WEROC Housing Analysis	<ol style="list-style-type: none"> 1) Shires to review the base level data provided by WDC and provide feedback to the Executive Officer by the end of September. 2) Executive Officer to collate the data into one document and then arrange a meeting with Mr. Alex MacKenzie to discuss the findings and next steps. 3) Executive Officer to source quotes from the consultants who assisted the 4WDL group and who are now working with AROC. 	<p>The Executive Officer has received feedback on the base level housing data from the Shire’s of Bruce Rock, Kellerberrin, Tammin, Yilgarn and Westonia. This data along with some additional online housing market data was collated into a single document which was forwarded to Mr. Alex MacKenzie.</p> <p>The Executive Officer met with Mr. MacKenzie via videoconference on 23 October to discuss next steps. Please refer to Agenda item 8.4 for further information.</p>
7.2 WEROC Economic Futures	Advise the Wheatbelt Development Commission that we would like their assistance	The Executive Officer met with Ms. Renee Manning, Mr. Grant Arthur and Ms. Milla Harris on 9 November 2023 to discuss the best approach to the economic futures discussion

	in progressing the WEROC Economic Futures discussion.	for WEROC. Please refer to Agenda item 7.3 for further information.
7.3 WEROC Drive Trail	1) Shires to review the draft itinerary and provide feedback to the Executive Officer by the end of September. 2) The Executive Officer to finalise the design for the drive trail sign, with the assistance of a graphic designer.	The final draft of the WEROC drive trail planner has been completed and is presented for endorsement. Graphic design quotes have been sourced for the signage and are presented for discussion. Please refer to Agenda item 7.4 for further information.
7.4 WEROC Bank Account Review	Establish a Term Deposit with \$100,000 locked in for a 12-month term.	A Term Deposit was established. The renewal date is 8 September 2024.

Recommendation:

That the status report be received.

RESOLUTION:

Moved: Ms. Joanne Soderlund

Seconded: Ms. Emily Ryan

That the status report be received.

CARRIED

6. WEROC INC. FINANCE

6.1 WEROC Inc. Financial Report as of 31 October 2023

Author: Rebekah Burges, Executive Officer

Disclosure of Interest: No interest to disclose.

Date: 1 November 2023

Attachments: Nil

Voting Requirement: Simple Majority

At the WEROC Inc. Board Meeting held on 26 April 2023 the budget for the financial year commencing 1 July 2023 and ending 30 June 2024 was adopted. The approved Budget 2023-24 is used as the basis for the financial report.

An explanation for each of the notations on the financial report is provided below.

Note 1	Annual Financial contributions paid by Member Local Governments.
Note 2	GST received
Note 3	GST refund for Q4 BAS 2022-23
Note 4	Executive Officer services
Note 5	Executive Officer travel to Board and other meetings
Note 6	Monthly subscription fee for Xero accounting software
Note 7	Payment to Audit Partners Australia for completing the audit of WEROC finances for the 2022-23 financial year

Note 8	Payment to the Shire of Merredin for the Central Wheatbelt Visitor Centre mail out service and a part-payment to Flat Earth Mapping for the design of the WEROC Drive Trail map.
Note 9	Payment to PWD for the 12-month website hosting fee
Note 10	Payments to Local Community Insurance Services for insurances for WEROC Inc. including workers compensation, Cyber insurance, Public and Products Liability, Associations and Officials Liability and Personal Accident – Volunteer Workers.
Note 11	Transfer to Term Deposit.
Note 12	GST paid
Note 13	Actual expenditure exceeds total budgeted expenditure for the financial year because of the unbudgeted transfer of funds to a Term Deposit.

WEROC Inc.
ABN 28 416 957 824
1 July 2023 to 30 June 2024

		Budget 2023/2024	Actual to 31/10/2023	Notes
INCOME				
0501	General Subscriptions	\$72,000.00	\$72,000.00	1
504.01	Consultancy & Project Reserve	\$0.00	\$0.00	
0575	Interest received	\$0.00	\$0.00	
584	Other Income	\$0.00	\$0.00	
	GST Output Tax	\$7,200.00	\$7,200.00	2
	GST Refunds	\$5,083.15	\$917.00	3
Total Receipts		\$84,283.15	\$80,117.00	
EXPENSES				
1545	Bank Fees & Charges	\$0.00	\$0.00	
1661.01	WEROC Inc. Executive Services	\$34,500.00	\$9,973.63	4
1661.02	Executive Officer Travel and Accommodation	\$1,000.00	\$77.00	5
1661.03	WEROC Executive Officer Recruitment	\$1,000.00	\$420.00	
1687	WEROC Financial Services Accounting	\$1,000.00	\$272.72	6
1687.03	WEROC Financial Services Audit	\$1,050.00	\$982.00	7
1585	WEROC Consultant Expenses	\$60,000.00	\$1,977.23	8
1850	WEROC Management of WEROC App & Website	\$420.00	\$420.00	9
1801	WEROC Meeting Expenses	\$500.00	\$0.00	
1851	WEROC Insurance	\$6,300.00	\$5,953.61	10
1852	WEROC Legal Expenses	\$2,000.00	\$0.00	
1853	WEROC Incorporation Expenses	\$0.00	\$0.00	
1854	Transfer to Term Deposit	\$0.00	\$100,000.00	11
1930	WEROC Sundry	\$300.00	\$0.00	
3384	GST Input Tax	\$10,807.00	\$1,637.02	12
	ATO Payments	\$2,393.33	\$0.00	

Total Payments	\$121,270.33	\$121,713.21	13
Net Position	-\$36,987.18	-\$41,596.21	
OPENING CASH 1 July	\$181,216.58	\$181,083.80	
CASH BALANCE	\$144,229.39	\$139,487.59	

Recommendation:

That the WEROC Inc. financial report for the period 1 August 2023 to 31 October 2023, be received.

RESOLUTION:

Moved: Mr. Wayne Della Bosca

Seconded: Ms. Emily Ryan

That the WEROC Inc. financial report for the period 1 August 2023 to 31 October 2023, be received.

CARRIED

6.2 Income, Expenditure & Balance Sheet

Author: Rebekah Burges, Executive Officer

Disclosure of Interest: No interest to disclose.

Date: 1 November 2023

Attachments: Nil

Voting Requirement: Simple Majority

A summary of income and expenditure for the period 1 August 2023 to 31 October 2023 is provided below.

Date	Description	Credit	Debit	Running Balance
Opening Balance		183,746.30		
01 Aug 2023	Audit Partners Australia	0.00	1,080.20	243,905.10
07 Aug 2023	150 Square Pty Ltd	0.00	2,662.50	241,242.60
16 Aug 2023	Shire of Kellerberrin	13,200.00	0.00	254,442.60
23 Aug 2023	Local Community Insurance Services	0.00	2,168.49	252,274.11
23 Aug 2023	Local Community Insurance Services	0.00	895.57	251,378.54
23 Aug 2023	Local Community Insurance Services	0.00	3,164.00	248,214.54
11 Sep 2023	WEROC Inc. Term Deposit	0.00	100,000.00	148,214.54
11 Sep 2023	150 Square Pty Ltd	0.00	2,662.50	145,552.04
13 Sep 2023	Flat Earth Mapping Pty Ltd	0.00	1,856.25	143,695.79
09 Oct 2023	150 Square Pty Ltd	0.00	3,427.50	140,268.29
09 Oct 2023	Shire of Merredin	0.00	318.70	139,949.59
31 Oct 2023	PWD Australia	0.00	462.00	139,487.59
TOTAL		13,200.00	118,697.71	139,487.59
Closing Balance		139,487.59		

Balance Sheet

Wheatbelt East Regional Organisation of Councils Inc As at 31 October 2023

31 OCT 2023

Assets

Bank

Term Deposit	100,000.00
Westpac Community Solution One	139,487.59
Total Bank	239,487.59

Total Assets 239,487.59

Liabilities

Current Liabilities

Accounts Payable	5,908.00
GST	3,823.97
Total Current Liabilities	9,731.97

Non-current Liabilities

GST Clearing	(4,178.00)
Total Non-current Liabilities	(4,178.00)

Total Liabilities 5,553.97

Net Assets 233,933.62

Equity

Current Year Earnings	51,923.81
Retained Earnings	182,009.81
Total Equity	233,933.62

Recommendation:

That the WEROC Inc. summary of income and expenditure for the period 1 August 2023 to 31 October 2023 be received.

That the Accounts Paid by WEROC Inc. for the period 1 August 2023 to 31 October 2023 totalling \$118,697.71 be approved.

That the Balance Sheet as of 31 October 2023 be noted.

RESOLUTION:

Moved: Mr. Bill Price

Seconded: Mr. Ramesh Rajagopalan

That the WEROC Inc. summary of income and expenditure for the period 1 August 2023 to 31 October 2023 be received.

That the Accounts Paid by WEROC Inc. for the period 1 August 2023 to 31 October 2023 totalling \$118,697.71 be approved.

That the Balance Sheet as of 31 October 2023 be noted.

CARRIED

7. MATTERS FOR DECISION

7.1 Contract Review – Executive Officer Services

Author: Rebekah Burges, Executive Officer

Disclosure of Interest: As noted in Agenda item 3.

Date: 15 November 2023
Attachments: Attachment 1: WEROC EO Quote 2024-26
Consultation: 150 Square Strategic Solutions
Financial Implications: As per attached quote
Voting Requirement: Simple Majority

Background:

The provision of Executive Services to the WEROC Inc. Board is outsourced to a consultant on a fixed term basis. The current contract for delivery of Executive Services is held by 150 Square Strategic Solutions with a term expiring on 28 February 2024.

Executive Officer Comment:

On Tuesday 14 November 2023, the Executive Officer met with the current Chair and CEO of WEROC Inc., Ms. Emily Ryan and Mr. Raymond Griffiths as well as the incoming Chair and CEO, Ms. Renee Manning, and Ms. Lisa Clack, to participate in a review of the delivery of the contract for WEROC Executive Services since February 2022 and to consider a proposal for the extension of this contract for a further two years.

It may be appropriate for the Executive Officer to leave the room and for those Board Members who participated in the meeting to provide an overview of the discussion.

Recommendation:

That the Board accept the proposal from 150 Square Strategic Solutions for the delivery of Executive Services for the period 28 February 2024 to 28 February 2026.

RESOLUTION: **Moved:** Mr. Ramesh Rajagopalan **Seconded:** Ms. Charmaine Thomson

That the Board accept the proposal from 150 Square Strategic Solutions for the delivery of Executive Services for the period 28 February 2024 to 28 February 2026.

CARRIED

7.2 Appointment of Signatories to the WEROC Inc. Bank Account

Author: Rebekah Burges, Executive Officer
Disclosure of Interest: No interest to disclose.
Date: 1 November 2023
Attachments: Nil
Consultation: Nil
Financial Implications: Nil
Voting Requirement: Simple Majority

Background:

WEROC Inc. holds a Community Solutions One account with Westpac Bank, into which all funds are deposited and from which all accounts are paid. Two signatories are required for any outgoing payment to be processed.

WEROC Inc. also hold a Term Deposit account with Westpac Bank. The current interest rate is 4.85% and the renewal date is 8 September 2024.

The current signatories to the Westpac accounts are Rebekah Burges (administrator, approver), Mr. Raymond Griffiths (approver) and Ms. Emily Ryan (approver).

Executive Officer Comment:

The Executive Officer in their capacity as Secretary/Treasurer remains a consistent signatory to the WEROC Inc. bank accounts. The other signatories have mirrored the incumbent Chair and CEO and as such change every two years as these responsibilities rotate between the Member Councils. Given the appointment of a new Chair at the Annual General Meeting held on 29 November 2023, it is recommended that:

- 1) In their capacity as Secretary/Treasurer of WEROC Inc., the Executive Officer continue to be an administrator and approver for the Westpac account.
- 2) The newly appointed Chair of WEROC Inc. be added as approver of the account and the outgoing Chair be removed.
- 3) One other Member of the WEROC Inc. Board be appointed as approver of the account to ensure that there are always two signatories available to process payments.

Recommendation:

That the bank signatories be Ms. Rebekah Burges (Secretary/Treasurer), the incoming Chair and one other Board Member.

RESOLUTION:

Moved: Ms. Joanne Soderlund

Seconded: Ms. Emily Ryan

That the bank signatories be Ms. Rebekah Burges (Secretary/Treasurer), Ms. Renee Manning (Chair) and Mr. Raymond Griffiths (Board Member).

CARRIED

7.3 WEROC Futures Discussion

Author: Rebekah Burges, Executive Officer

Disclosure of Interest: No interest to disclose.

Date: 14 November 2023

Attachments: Nil

Consultation: Ms. Renee Manning, Mr. Grant Arthur, and Ms. Milla Harris from the Wheatbelt Development Commission

Financial Implications: NA

Voting Requirement: Simple Majority

Background:

At the WEROC Inc. Board meeting held on 4 September 2023, the Board considered a WEROC Economic Futures Discussion Paper prepared by Ms. Renee Manning, Principal Regional Development Officer, Wheatbelt Development Commission and were joined via videoconference by Mr. Grant Arthur, Director Regional Development, Wheatbelt Development Commission to discuss the same. As a result of this discussion, the Board resolved to request that the Wheatbelt Development Commission assist in progressing a WEROC Economic Futures Discussion.

Executive Officer Comment:

The Executive Officer met with Ms. Renee Manning, Mr. Grant Arthur, and Ms. Milla Harris from the Wheatbelt Development Commission on 9 November to discuss the best approach to an economic futures discussion for WEROC. Given that there has been some turnover in WEROC Board Membership, a gradual approach to the discussion was recommended. It was also suggested that WEROC consider forming a sub-committee to focus on economic development.

Subsequent to the meeting with the Wheatbelt Development Commission the Executive Officer met with Ms. Emily Ryan, Ms. Renee Manning, Mr. Raymond Griffiths, and Ms. Lisa Clack for the purposes of reviewing the

contract to deliver Executive Services and discussed in the same meeting, a process for the WEROC futures discussion. A proposed sequential approach to the discussion is outlined below and presented for discussion:

When	Activity	Details
November Meeting	Starting the conversation	<p>Group discussion to identify:</p> <p>New Members:</p> <p>1) What are your expectations for WEROC?</p> <p>Returning Members:</p> <p>1) What has been working well for the group?</p> <p>2) What could be improved?</p> <p>All Members:</p> <p>1) What do you want to get out of your involvement in the group?</p> <p>2) What opportunities do you think WEROC should be pursuing?</p> <p>3) Is there anything you are currently working on individually that might be an opportunity for the group collectively?</p>
January - February 2024	Information Gathering Survey	<p>LGs to identify:</p> <p>1) What are you aware of that is happening in your LGA?</p> <ul style="list-style-type: none"> - Are there existing businesses looking to expand? - Are new businesses interested in establishing in your area? - Are any businesses/industries at risk or under stress? <p>2) Is there anything your community is particularly concerned about or hopeful for?</p> <p>3) What are your top social, economic, environmental, and operational priorities for the next five years?</p>
February 2024	CEO Meeting to discuss operational challenges	<p>WEROC CEOs to meet to discuss operational challenges that might present opportunities for collective action or collective bargaining.</p> <p>Discuss long term strategies to address common “pain points”.</p>
WEROC Board Meeting March 2024	Strategic Plan Review/WEROC Futures Discussion	<p>Consolidate and present the information from the initial conversation, information gathering exercise and CEO meeting.</p> <p>Review, in the context of this information, the objects of the Association, the vision, mission,</p>

		purpose and priorities for WEROC going forward.
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Recommendation:

That the Board agree to the proposed timeline of delivery for the WEROC Futures Discussion and proceed as outlined.

RESOLUTION:

Moved: Ms. Emily Ryan

Seconded: Mr. Darren Mollenoyux

That the Board agree to the proposed timeline of delivery for the WEROC Futures Discussion and will proceed as outlined.

CARRIED

7.4 WEROC Drive Trail

Author: Rebekah Burges, Executive Officer

Disclosure of Interest: No interest to disclose.

Date: 15 November 2023

Attachments: *Attachment 2: Final Draft WEROC Drive Trail Itinerary*
Attachment 3: Quote for Graphic Design of WEROC Signage - Seed Studio
Attachment 4: Strike Point Examples

Consultation: WEROC CEO's

Financial Implications: As per quotes provided.

Voting Requirement: Simple Majority

Background:

At the WEROC Inc. Board meeting held on 4 September 2024 it was resolved that Flat Earth Mapping would be engaged to design the WEROC Drive Trail map and brochure and that the Executive Officer was to seek the services of a graphic designer to assist in designing drive trail signage.

Executive Officer Comment:

Flat Earth Mapping completed a draft trail map and brochure, which was distributed to WEROC CEOs for comment on 25 October. Feedback was collated and a revised version was distributed for final edits on 9 November. Attached to the meeting agenda is the final draft, which is being presented for endorsement.

Flat Earth Mapping have sourced printing quotes for an A2 folded map/brochure. The most competitive pricing is as follows:

500 copies - \$1,250

1,000 copies - \$1,600

2,000 copies - \$1,870

All prices are GST exclusive but do include delivery.

Three options for the drive trail signage have been quoted:

- Option 1 is for two or three basic sign designs to be prepared, one of which can then be selected to go across all sites. The cost for this as per the quote from Seed Studio will be \$280.

- Option 2 is for a single sign design that is replicated at each site. The sign will feature a drawn map showing the location of each point of interest with a number in the pointer. The map will take up two thirds of the space with the other third being text that details the names of the points of interest with an accompanying photo and a short sentence on each one. The cost to design and layout this sign would be \$750 + GST. This work would be completed by Strike Point who have provided examples of some of their previous work (see Attachment 4).
- Option 3 is for 18 individually designed signs. Each sign will have the same base design and use the same map showing all 18 points of interest but will highlight in the information and images, the location where each individual sign is placed. This option is more like an interpretive sign rather than a trail marker. The cost for this option will be \$5,750 + GST and would be completed by Strike Point.

Recommendation:

That:

- The final draft WEROC self-drive trail planner be adopted,
- The printing options be discussed, and a preferred option agreed; and
- The options for trail signage be discussed and a preferred option agreed.

Comments from the meeting:

- Mr. Nic Warren suggested that having a small way finding sign to mark each site and a larger more detailed informational sign located within each Shire might be the best approach. This would mean progressing both design Option 1 and Option 2 as outlined in the agenda.
- All Members agreed that Shire's would be responsible for the cost of producing and installing the signs for their area.
- Discussion was held over the required number of printed copies of the drive trail map/brochure, and it was agreed that 2,000 copies represented the best value.

RESOLUTION:

Moved: Mr. Nic Warren

Seconded: Ms. Joanne Soderlund

That:

- 1) The final draft of the WEROC self-drive trail planner be adopted,
- 2) 2,000 printed copies of the drive trail map/brochure be ordered; and
- 3) Options 1 and 2 for the design of drive trail signage be progressed.

CARRIED

7.5 Wheatbelt Medical Student Immersion Program 2024

Author:	Rebekah Burges, Executive Officer
Disclosure of Interest:	No interest to disclose.
Date:	1 November 2023
Attachments:	<i>Attachment 5: WMSIP Letter of Agreement</i>
Consultation:	Nil
Financial Implications:	Nil
Voting Requirement:	Simple Majority

Background:

The Wheatbelt Medical Student Immersion Program for 2024 will take place during the week of 12 to 15 March. Notre Dame Students will once again be visiting WEROC communities, Narrogin, and Cunderdin. It is anticipated that there will be approximately 115 students placed across seven communities.

The Executive Officer has been participating in fortnightly planning meetings with Rural Health West and the University of Notre Dame.

Executive Officer Comment:

On 9 October 2023, the Executive Officer received an email from Ms. Betony Dawson, Project Coordinator, Rural Health West, asking for confirmation that WEROC Shires were happy to participate in the 2024 program. The email was forwarded to WEROC CEOs on the same day and responses in support of continuing involvement in the program were received from the majority.

On 27 October 2023, the Executive Officer received a request from Rural Health West for WEROC to consider and sign a Letter of Agreement for the 2024 WMSIP program. This agreement commits the WEROC Councils to providing in-kind contributions in the form of in-region transport, arranging accommodation, social activities for staff, students and others involved in the program, and venue hire where required. Given that a majority of Shires had indicated their support of the 2024 program, the letter was forwarded to the WEROC Inc. Chair for signing, which was completed and returned to Rural Health West on 30 October 2023.

For recording purposes, the signing of the letter of agreement is now presented for endorsement.

Recommendation:

That the Board ratify the signing of the Wheatbelt Medical Student Immersion Program 2024, Letter of Agreement by the WEROC Inc. Chair.

Comments from the meeting:

- Members commented that there are concerns over the billeting process and the itineraries, which still seem to limit the students experience of living in a regional community. Communication between the program organisers and the Shires is also lacking.
- It was requested that the Executive Officer organise a meeting between the WEROC Board and Rural Health West to talk through some of the concerns.

RESOLUTION:

Moved: Mr. Ramesh Rajagopalan

Seconded: Mr. Mark Crees

That the Board ratify the signing of the Wheatbelt Medical Student Immersion Program 2024, Letter of Agreement by the WEROC Inc. Chair.

CARRIED

8. PROJECT UPDATES

8.1 Corella Management Coordinator

On 10 October 2023, the Executive Officer received the following email from Ms. Valetta Roberts on behalf of Dr. Karl O’Callaghan.

Dear Rebekah,

Thank you for your continued support for our Managing Corellas in the Wheatbelt Project.

I am pleased to advise that I have officially appointed Jacquie Lucas as our Project Coordinator.

Jacquie possesses extensive knowledge of the Wheatbelt region and has worked for Wheatbelt Natural Resource Management since November 2010.

Jacquie is very well organised, friendly, and approachable, she is looking forward to meeting you. She is currently developing a coordinated approach to commence the project on-ground and is working towards completion of a Regional Stakeholder Engagement and Communications plan.

In addition to her work in the Sustainable Industries unit, Jacquie has collaborated on the following projects:

Restore – Recovering Wheatbelt Landscapes after Fire

Collaborative catchment approach to Wheatbelt Regenerative Agricultural practices.

Mortlock Connections

Biodiversity Conservation Bushcare Grants

Community Capacity Grants

Wheatbelt NRM Small Community Grants

Dung Beetle Highway

Jacquie's strength is community engagement, she has developed and coordinated the Red Card for Rabbits and Foxes Project since 2013 and is the Sustainable Agriculture Facilitator (SAF) for or organisation.

Jacquie's qualifications include:

Bachelor of Science (Hons) , Botany and Zoology

Dip Ed Secondary Education, Maths and Science

Jacquie will be in contact with you in the near future to discuss your requirements and concerns.

Further to this correspondence, Ms. Jaquie Lucas the newly appointed Project Coordinator for this program, advised that a survey would be released in the November Wheatbelt NRM E-news requesting that landholders, residents, Councils and businesses report corella sightings and damage/impacts. The aim of the survey is to map where the corellas are in the region and gauge the extent of the issue. It is requested that Shire's promote the survey in their communities.

In addition to the survey, Ms. Lucas is in the process of writing a management plan for corellas in the region and will be updating the engagement plan to identify how and when they will engage stakeholders.

The survey link and QR code are provided below:

<https://arcg.is/1emGjP>



Comments from the meeting:

- Members commented that from this initiative they want to see eradication on the ground not just a strategy and they want reassurance that this will happen.
- It was requested that the Executive Officer contact Ms. Lucas and ask for an update on how they are progressing with the eradication strategy and for a timeline for implementation. An invitation to attend the March meeting of the WEROC Board will also be extended to Ms. Lucas.

8.2 Town Team Movement

Attachment 6: Town Team Builder Contract

As agreed at the WEROC Inc. Board meeting held on 28 June 2023, the Town Team Partnership has been deferred until January 2024. As previously advised, Ms. Vanessa King will be the Town Team Builder for WEROC

That once the current commitments to co-operative marketing have concluded, WEROC will no longer fund promotion of the Golden Pipeline Heritage Trail and will instead focus on advertising the Eastern Wheatbelt drive trail.

CARRIED

8.4 WEROC Housing Analysis

At the WEROC Inc. Board Meeting held on 4 September 2023, the Board discussed base level housing data that had been supplied by the Wheatbelt Development Commission and resolved that individually Member Shire's would review the data and provide feedback, this information would then be collated into a single document to be sent back to the Commission for review before discussing the next steps. Most Shire's have now provided feedback on this data, and it has been shared with Mr. Alex MacKenzie from the Commission.

Mr. MacKenzie has indicated that he will assist in preparing an indicative scope of works/consultant brief to enable WEROC to source a quote for a Housing Analysis but recommended that this be held over until all Shire's have completed their review of the initial housing data. Mr. MacKenzie also noted that waiting until early next year before engaging with the consultants will allow us to better leverage off the work, they are currently doing for the Avon Regional Organisation of Councils and 4WDL grouping of Shires.

The Executive Officer suggests following Mr. MacKenzie's recommendation to finalize the review of the base level data and then look to developing a scope of works and seeking quotes in early 2024.

Comments from the meeting:

- The Shire of Tammin advised that their expression of interest application to the Growing Regions program was successful. This joint housing project includes the WEROC Shires of Tammin, Kellerberrin and Bruce Rock. They will now be working on a business case which needs to be completed by 15 January 2024.
- It was agreed that there is still value in proceeding with a housing analysis across all WEROC Shires as the scale of the housing problem will not be addressed by this project.

8.5 Wheatbelt Tourism Destination Development Working Group

Attachment 9. Wheatbelt Visitor Servicing Survey Snapshot

Attachment 10. Wheatbelt Visitor Information Support Proposal

The Wheatbelt Tourism Destination Development Working Group met on 16 November 2023. The focus for this meeting was on discussing the results of the Wheatbelt Visitor Servicing Survey (Attachment 9). This survey sought feedback from Community Resource Centres (CRCs), who provide unofficial visitor information services for a lot of Wheatbelt towns, on how often they engage with visitors, what challenges they face in providing visitor information services and what support they need to improve in this area. The survey highlighted for the group that visitor servicing is not the core business of CRC's and unless they are funded to provide visitor servicing and it forms one of their key performance indicators, there may be limited interest in the proposed visitor information support initiatives (refer to the proposal provided as Attachment 10). The proposal has been updated to include an action to advocate for future funding agreements between DPIRD and CRCs to include visitor servicing activities. The next meeting of this group is scheduled for Monday 18 December 2023.

9. EMERGING ISSUES

9.1 Lotterywest Funding

The new process for Lotterywest grants involves a multi-step application process and the requirement to complete a training course to be eligible to access funding. There is also a requirement to have a reconciliation action plan and to have consulted with the local Indigenous community on the project. The latter requirement is very difficult to achieve when there is not an active Indigenous group in the community.

9.2 Local Government Reform

Various concerns over the new Local Government Regulations were raised including the requirement to publish various matters online such as CEO performance appraisals, contracts/procurement over the value of \$100,000 and Shire contributions toward community projects/initiatives. Local Government Reform and the implications for WEROC Shire's will be a focus for discussion at the CEO Committee meeting in February 2024.

9.3 Utility Providers & Local Government Rights

Utility companies are not required to obtain consent to undertake works on their infrastructure even when it impacts on Shire roads and results in a cost to Council. Telecommunication providers are similar. The lack of transparency creates issues and Councils have limited avenues to voice their concerns.

Mr. Raymond Griffiths requested that Shire's start recording any issues that they have with telcos and utility companies, with the view that they can then collectively approach the Minister with their documented concerns. Shires are asked to notify the Executive Officer as issues arise so that this information can be collated.

10. OTHER MATTERS (FOR NOTING)

10.1 Regional Precincts & Partnerships Program (rPPP)

The rPPP offers grants up to \$5 million to develop a precinct idea through to investment-ready stage in partnership with local stakeholders to benefit regional communities. The program will run over 3 years from 2023-24 to 2025-26. It will focus on a partnership approach, bringing together governments and communities to plan and deliver regional precincts that are tailored to local needs and have a shared vision in how the precinct connects to the region. Partners can be from government, First Nations groups, community organisations, regional universities, or private enterprise.

Regional precincts or 'places with a purpose' are user-defined geographic areas with a specific shared need or theme. Regional precincts may include business districts, neighbourhoods, activity centres, commercial hubs or community and recreational areas. They will be located in renewal areas and growth areas in regional centres, regional corridors, regional cities, as well as smaller town centres that serve as service hubs in more remote communities.

This program was briefly discussed at the previous WEROC meeting. Ms. Lisa Clack advised that the Shire of Merredin would be meeting with RDA Wheatbelt to discuss the program and suggested that there might be an opportunity to put forward a multi-Shire proposal. Further discussion on a partnership opportunity for WEROC Shires may be warranted at this time.

10.2 Housing Supply Unit

A dedicated Housing Supply Unit will be established within the Department of Treasury, as the State Government continues to drive new measures to boost housing supply and affordability in Western Australia. The new Unit will report to the Residential Lands and Housing Delivery Ministerial Oversight Committee and be responsible for producing economic forecasts for WA and the development of market-driven housing policies including measures to boost supply and improve choice and affordability. The new Housing Supply Unit is anticipated to be operational from January 2024.

Early engagement with this new Housing Supply Unit may be prudent in light of WEROC's planned housing initiative.

[New unit established to drive housing supply in Western Australia | Western Australian Government \(www.wa.gov.au\)](https://www.wa.gov.au)

10.3 Better Delivery of Telecommunications Universal Voice Services

Attachment 11: Better delivery of universal services Discussion Paper October 2023

As telecommunications is one of the WEROC priority areas, the Executive Officer brings to your attention to opportunity to provide feedback on the inquiry into the delivery of universal voice services in Australia.

On 27 October 2023, the Minister for Communications, the Hon Michelle Rowland MP, announced a consultation process to consider options for better delivery of baseline universal telecommunications services.

The Australian Government has an existing framework in place to provide people across Australia with access to baseline fixed voice and broadband services. In light of changes in technology and consumer preferences over recent years, the Government is now re-examining the universal service arrangements.

The attached discussion paper provides background information and key questions to prompt feedback on the sorts of outcomes stakeholders would like from a modern universal service framework. Input on the issues raised in the paper is sought by 5pm on Friday 1 March 2024.

[Better delivery of universal services | Department of Infrastructure, Transport, Regional Development, Communications and the Arts](#)

11. FUTURE MEETINGS

The proposed schedule of meeting dates and locations for 2024 is presented for consideration:

CEO Committee Meeting

Date	Time	Host Council
Wednesday 7 February 2024	9.30am	Merredin

WEROC Inc. Board Meetings

Date	Time	Host Council
Wednesday 6 March 2024	9.30am	Westonia
Wednesday 8 May 2024	9.30am	Kellerberrin
Wednesday 17 July 2024 Or Wednesday 31 July 2024	9.30am	Yilgarn
Wednesday 11 September 2024	9.30am	Bruce Rock
Wednesday 28 November 2024 Or Wednesday 4 December 2024	9.30am	Tammin

In developing the proposed schedule of meetings, the Executive Officer has taken into consideration the following events, meetings, and holidays in 2024:

- School holidays
 - Term 1: 29 March – 14 April
 - Term 2: 29 June – 14 July
 - Term 3: 21 September – 6 October
 - Term 4: 13 December 2024 – 5 February 2025
- Public Holidays (1 & 26 January, 4 & 29 March, 1 & 25 April, 3 June, 23 September)
- WMSIP (12 - 15 March)
- The Ordinary Council Meeting dates for WEROC Member Councils:
 - Shire’s of Bruce Rock, Yilgarn and Westonia, the third Thursday of each month

- Shire of Tammin the fourth Wednesday of each month
- Shire's of Kellerberrin and Merredin, the third Tuesday of each month
- The Dowerin Field Days (28 & 29 August)

Recommendation:

That the proposed schedule of meetings for 2024 be discussed.

Comments from the meeting:

- The first Zone meeting for 2024 is scheduled for Thursday 22 February. The CEO Committee Meeting will be held in the afternoon on this day.
- The preference for the July meeting is 31 July.
- The preference for the final meeting of 2024 is 28 November.
- Mr. Mark Crees requested that the first meeting of 2024 be held on the afternoon of 6 March and that the meeting be followed by bowls and a BBQ.

RESOLUTION:

Moved: Ms. Renee Manning

Seconded: Mr. Mark Crees

That the schedule of meetings for 2024 be as follows:

Date	Time	Host Council
Thursday 22 February 2024 – CEO's only	1.30pm	Merredin
Wednesday 6 March 2024	1.30pm	Westonia
Wednesday 8 May 2024	9.30am	Kellerberrin
Wednesday 31 July 2024	9.30am	Yilgarn
Wednesday 11 September 2024	9.30am	Bruce Rock
Wednesday 28 November 2024	9.30am	Tammin

CARRIED

12. CLOSURE

There being no further business the Chair closed the meeting at 11.25am.



WHEATBELT NORTH-EAST SRRG



Chairperson: Cr E O'Connell
Deputy Chairperson: Cr W Della Bosca

Secretary: Mr R Munns
R Munns Engineering Consulting Services
PO Box 516
NARROGIN WA 6312
Mob : 0407 604 164

Unconfirmed Minutes of the Sub Regional Road Group Zoom Video Conference Meeting held on Tuesday the 14th November 2023 at 9.05 am.

1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Retiring Chairperson declared the meeting open at 9.05 am, welcomed everyone in attendance, including the new Delegates from the Shires of Trayning and Wyalkatchem, Cr Dale Naughton and Justin Begley respectively.

2. ATTENDANCE/APOLOGIES

Attendance

Cr Eileen O'Connell	Shire of Nungarin	(Chairperson and Voting Delegate)
Cr Nick Chandler	Shire of Koorda	(Voting Delegate)
Cr Tanya Gibson	Shire of Mt Marshall	(Voting Delegate) Joined at 9.18am
Cr Romina Nicoletti	Shire of Mukinbudin	(Voting Delegate)
Cr Dale Naughton	Shire of Trayning	(Voting Delegate)
Cr Daimon Geier	Shire of Westonia	(Voting Delegate)
Cr Justin Begley	Shire of Wyalkatchem	(Voting Delegate)
Cr Wayne Della Bosca	Shire of Yilgarn	(Voting Delegate)
Mr Dirk Sellenger	CEO – Shire of Mukinbudin	
Mr John Merrick	Acting CEO – Shire of Nungarin	
Ms Leanne Parola	CEO – Shire of Trayning	
Mr Bill Price	CEO – Shire of Westonia	
Mr Dave Nayda	Manager of Works – Shire of Nungarin	
Mr Terry Delane	Manager of Works – Shire of Wyalkatchem	
Mr Glenn Brigg	Manager of Works – Shire of Yilgarn	
Ms Allison Hunt	Secretary WN RRG – MRWA	(Secretary – WN RRG)
Mr John Nuttall	Program Director - WSN	
Mr Rod Munns	Consulting Engineer - RMECS	(Secretary)

Apologies

Cr Bryan Close	Shire of Yilgarn	(Proxy Delegate)
Cr Gary Coumbe	Shire of Nungarin	(Proxy Delegate)
Mr Ben McKay	CEO – Shire of Mt Marshall	
Mr Nic Warren	CEO – Shire of Yilgarn	
Mr Darren West	Manager of Works – Shire of Koorda	
Mr Aaron Wooton	Manager of Works – Shire of Mt Marshall	
Mr Peter Hall	Program Manager – WSN	

3. ENDORSEMENT OF MEMBER COUNCIL DELEGATES

As a result of the Local Government Elections held on Sat 21st Oct 2023, the following Council Delegates and Deputies have been nominated by their Council to the Wheatbelt North East SRRG (WNE SRRG) :

RESOLUTION 23 - 010

That the WNE SRRG endorse the following appointments to the WNE SRRG for the next two (2) year period:

- | | |
|-------------------------|---|
| 1. Shire of Koorda | Cr Nick Chandler – Delegate
Cr Gary Grieves – Deputy |
| 2. Shire of Mt Marshall | Cr Tanya Gibson – Delegate
Cr Stuart Putt – Deputy |
| 3. Shire of Mukinbudin | Cr Romina Nicoletti – Delegate
Cr Abi Farina – Deputy |
| 4. Shire of Nungarin | Cr Eileen O’Connell – Delegate
Cr Gary Coumbe – Deputy |
| 5. Shire of Trayning | Cr Dale Naughton – Delegate
Cr Clayton Marchant – Deputy |
| 6. Shire of Westonia | Cr Daimon Geier – Delegate
Cr Mark Crees – Deputy |
| 7. Shire of Wyalkatchem | Cr Justin Begley – Delegate
Cr Owen Garner – Deputy |
| 8. Shire of Yilgarn | Cr Wayne Della Bosca – Delegate
Cr Bryan Close – Deputy |

Moved Cr W Della Bosca

Seconded Cr R Nicoletti

Carried: Yes (7/0)

4. ELECTION OF WNE SRRG OFFICE BEARERS

4.1 Election of WNE SRRG Chairperson and Deputy Chairperson

The position of **Chairperson** was declared vacant. The Secretariat, [Rod Munns](#), assumed the position of Chairperson.

Nominations were called for the position of WNE SRRG Chairperson. The term is for two years.

Nomination of [Cr E O’Connell](#) was received by [Cr W Della Bosca](#). [Cr E O’Connell](#) accepted the nomination of WNE SRRG Chairperson. There were no further nominations.

RESOLUTION 23 - 011

That Cr E O’Connell be elected as the Chairperson for the WNE SRRG:

Moved Cr W Della Bosca

Seconded Cr N Chandler

Carried: Yes (7/0)

The Chairperson, [Cr E O'Connell](#) , assumed the Chair.

The position of **Deputy Chairperson** is declared vacant. Nominations were called for the position of WNE SRRG Deputy Chairperson. The term is for two years.

Nomination of [Cr W Della Bosca](#) was received by [Cr E O'Connell](#). [Cr W Della Bosca](#) accepted the nomination of WNE SRRG Deputy Chairperson. There were no further nominations.

RESOLUTION 23 – 012	
<i>That Cr W Della Bosca be elected as the Deputy Chairperson for the WNE SRRG:</i>	
Moved Cr D Geier	Seconded Cr D Naughton
Carried: Yes (7/0)	

4.2 Election of WNE SRRG Delegate and Proxies to Wheatbelt North Regional Road Group Positions

The position of WNE SRRG **Voting Delegate to the WBN RRG** is declared vacant. Nominations were called for the position of WNE SRRG Voting Delegate to the WBN RRG. The term is for two years.

Nomination of [Cr E O'Connell](#) was received by [Cr W Della Bosca](#). [Cr E O'Connell](#) accepted the nomination of WNE SRRG Voting Delegate to the WBN RRG. There were no further nominations.

The position of WNE SRRG **First Proxy Delegate to the WBN RRG** is declared vacant. Nominations were called for the position of WNE SRRG First Proxy Delegate to the WBN RRG. The term is for two years.

Nomination of [Cr W Della Bosca](#) was received by [Cr E O'Connell](#). [Cr W Della Bosca](#) accepted the nomination of WNE SRRG First Proxy Delegate to the WBN RRG. There were no further nominations.

The position of WNE SRRG **Second Proxy Delegate to the WBN RRG** is declared vacant. Nominations were called for the position of WNE SRRG Second Proxy Delegate to the WBN RRG. The term is for two years.

Nomination of [Cr N Chandler](#) was received by [Cr E O'Connell](#). [Cr N Chandler](#) accepted the nomination of WNE SRRG Second Proxy Delegate to the WBN RRG. There were no further nominations.

RESOLUTION 23 - 013	
<i>That Cr E O'Connell be elected as the WNE SRRG Voting Delegate to the Wheatbelt North Regional Road Group.</i>	
<i>That Cr W Della Bosca be elected as the WNE SRRG First Proxy Delegate to the Wheatbelt North Regional Road Group.</i>	
<i>That Cr N Chandler be elected as the WNE SRRG Second Proxy Delegate to the Wheatbelt North Regional Road Group.</i>	
Moved Cr D Geier	Seconded Cr R Nicoletti
Carried: Yes (7/0)	

4.3 Election of WNE SRRG Secretary

The position of WNE SRRG **Secretary** is declared vacant.

Nominations were called for the position of WNE SRRG Secretary. The term is for two years.

Nomination of [Rod Munns](#) was received by [Cr E O'Connell](#). [Rod Munns](#) accepted the nomination of WNE SRRG Secretary. There were no further nominations.

RESOLUTION 23 - 014	
<i>That Rod Munns be elected as the WNE SRRG Secretary.</i>	
Moved Cr W Della Bosca	Seconded Cr N Chandler
Carried: Yes (7/0)	

4.4 Election of WNE SRRG Representative and Proxy to the Wheatbelt North Technical Working Group Positions

The position of WNE SRRG **Representative to the WBN TWG** is declared vacant.

Nominations were called for the position of WNE SRRG Representative to the WBN TWG. The term is for two years.

Nomination of [Rod Munns](#) was received by [Cr E O'Connell](#). [Rod Munns](#) accepted the nomination of WNE SRRG Representative to the WBN TWG. There were no further nominations.

The position of WNE SRRG **Proxy Representative to the WBN TWG** is declared vacant.

Nominations were called for the position of WNE SRRG Proxy Representative to the WBN TWG. The term is for two years.

Nomination of [Darren West](#) was received by [Cr N Chandler](#). [Darren West](#) accepted the nomination of WNE SRRG Proxy Representative to the WBN TWG. There were no further nominations.

RESOLUTION 23 - 015	
<i>That Rod Munns be elected as the WNE SRRG Representative to the Wheatbelt North Regional Road Group Technical Working Group.</i>	
<i>That Darren West be elected as the WNE SRRG Proxy Representative to the Wheatbelt North Regional Road Group Technical Working Group.</i>	
Moved Cr J Begley	Seconded Cr D Naughton
Carried: Yes (7/0)	

4.5 Election of WNE SRRG Voting Delegate and Proxy to the Wheatbelt Secondary Freight Network (WSFN) Steering Committee and Technical Committee Positions

Cr Gibson joined the meeting.

The position of WNE SRRG **Voting Delegate to the WSFN SC** is declared vacant. Nominations were called for the position WNE SRRG Voting Delegate to the WSFN SC. The term is for two years. Only elected delegates are eligible for these roles.

Nomination of [Cr E O'Connell](#) was received by [Cr W Della Bosca](#). [Cr E O'Connell](#) accepted the nomination of WNE SRRG Voting Delegate to the WSFN SC. There were no further nominations.

The position of WNE SRRG **Proxy Delegate to the WSFN SC** is declared vacant. Nominations were called for the position WNE SRRG Proxy Delegate to the WSFN SC. The term is for two years. Only elected delegates are eligible for these roles.

Nomination of [Cr W Della Bosca](#) was received by [Cr E O'Connell](#). [Cr W Della Bosca](#) accepted the nomination of WNE SRRG Proxy Delegate to the WSFN SC. There were no further nominations.

The position of WNE SRRG **Representative to the WSFN TC** is declared vacant. Nominations were called for the position WNE SRRG Representative to the WSFN TC. The term is for two years.

Cr O'Connell withdrew her nomination of Rod Munns for this position. Nomination of [Glen Brigg](#) was received by [Cr W Della Bosca](#). [Glen Brigg](#) accepted the nomination of WNE SRRG Representative to the WSFN TC. There were no further nominations.

The position of WNE SRRG **Proxy Representative to the WSFN TC** is declared vacant. Nominations were called for the position of WNE SRRG Proxy Representative to the WSFN TC. The term is for two years.

Nomination of [Rod Munns](#) was received by [Cr T Gibson](#). [Rod Munns](#) accepted the nomination of WNE SRRG Proxy Representative to the WSFN TC. There were no further nominations.

RESOLUTION 23 - 016	
<i>That Cr E O'Connell be elected as the WNE SRRG Voting Delegate to the Wheatbelt Secondary Freight Network Steering Committee.</i>	
<i>That Cr W Della Bosca be elected as the WNE SRRG Proxy to the Wheatbelt Secondary Freight Network Steering Committee</i>	
<i>That Glen Brigg be elected as the WNE SRRG Voting Representative to the Wheatbelt Secondary Freight Network Technical Committee.</i>	
<i>That Rod Munns be elected as the WNE SRRG Proxy Representative to the Wheatbelt Secondary Freight Network Technical Committee</i>	
Moved Cr T Gibson	Seconded Cr D Geier
Carried: Yes (8/0)	

5. CONFIRMATION OF MINUTES OF MEETING 22nd AUGUST 2023

RESOLUTION 23 - 017	
<i>That the minutes of the WNE SRRG Meeting, held on the 22nd August 2023, be confirmed as a true and correct record of proceedings.</i>	
Moved Cr W Della Bosca	Seconded Cr N Chandler
Carried: Yes (8/0)	

5. BUSINESS ARISING FROM PREVIOUS MINUTES

Nil.

6. CORRESPONDENCE

6.1 Correspondence In

- a) Advice of Meeting, and Agenda for Meeting held 4th September 2023 (Att 2a) – received via email from Allison Hunt on 31st August 2023.
- b) Request for Case Studies for Difficulties in Obtaining Clearing Permits (Att 2b) – received via email from Allison Hunt on 7th September 2023.
- c) Advice of, and List of received 24/25 Yr Commodity Route Funding Applications (Atts 2c i and ii) – received via email from Allison Hunt on 28th September 2023.
- d) Advice of, and Circulation of New SRFLGA Road Funding Agreement and Procedures (Atts 2d i, ii and iii) – received via email from Allison Hunt on 29th September 2023.
- e) Advice of MRWA / IPWEA – WA Online Road Safety Engineering Courses (Att 2e) – received via email from Allison Hunt on 18th October 2023.
- f) Advice of LG Road Safety Vanguard Program Workshop to be held 14-16 Nov 2023 (Att 2f) – received via email from Allison Hunt on 20th October 2023.
- g) Advice of, and Circulation of WN RRG and WSN Recoup Registers current at 26th October 2023 (Att 2g) – received via email from Allison Hunt on 26th October 2023.
- h) Nomination of R Munns for WNE SRRG Secretary, and WN RRG & WSN TC Representative (Att 2h) – received via email from Cr E O’Connell on 6th November 2023.
- i) Advice of, and Circulation of November 2023 RRG Report (Atts 2i i and ii) – received via email from Allison Hunt on 8th November 2023.
- j) Nomination of Cr W Della Bosca and N Chandler for various WNE SRRG Delegate positions (Att 2j) – received via email from Cr E O’Connell on 8th November 2023.
- k) Nomination of Cr E O’Connell for various WNE SRRG Delegate positions (Att 2k) – received via email from Cr W Della Bosca on 9th November 2023.

6.2 Correspondence Out

Nil

RESOLUTION 23 - 018	
<i>That the Incoming and Outgoing Correspondence be accepted.</i>	
Moved Cr W Della Bosca	Seconded Cr D Geier
Carried: Yes (8/0)	

7. BUSINESS ARISING FROM CORRESPONDENCE

Nil.

8. GENERAL BUSINESS

Nil.

9. OTHER BUSINESS

9.1 Update on WSNF Project

WSNF Program Director, Mr John Nuttall gave an update on the WSNF Project and advised:

- The Program Proposal Report (PPR) for the current 23/24 Yr Program has not yet been signed off by the Federal Government, and this is currently delaying affected LGs from commencing Upgrade works. He visited Canberra in September (2023) and was told then that the PPR should be signed off at the end of September. The reason given by the Federal Government for the delay, is that this signing off wont be completed until the ninety (90) day Infrastructure Australia Review is complete. The committed WSNF Funding is not under threat, but cannot be used until this PPR is signed off. Affected LGs can claim the first 20% of funding, which is matching State Funding.
- The WSNF has produced an ongoing rolling Program and is hopeful of leveraging funding in the future to keep this Program running.
- All Wheatbelt LGs have been given access to the WSNF Website to access all Documents and Programs.
- The WSNF Office located in Keane St in Midland, just near Midland Gate Shopping Centre, is available for Member LG's use.
- The WSNF is currently re-assessing the Freight Routes and MCA System. This will not affect existing approved Programs.
- MRWA have agreed to permit Linemarking on all WSNF Routes. However, since linemarking is a Regulatory requirement, all Linemarking still needs to be approved via the MRWA Regulatory Approvals process (MRWA to agree to Linemarking details and approve Drawings, and check setting out onsite prior to Linemarking).

Ms Alli Hunt also advised that Ms Jacqui Early from the MRWA Narrogin Office will be administering WSNF Funding Claims from this point on.

The Chairperson closed the meeting and re-opened it at 9.40 am to discuss the next meeting dates item.

10. NEXT MEETING DATES

10.1 Next WN RRG Meeting

The next WN RRG meeting is scheduled to be held 11th March 2024, at the Shire of Northam's Recreation Centre, at 44 Peel Tce commencing at 10.00am.

10.2 Next WN RRG Technical Committee Meeting

The next WN RRG Technical Committee meeting is TBA.

10.3 Next WNE SRRG Meeting

The next WNE SRRG meeting was tentatively scheduled for 6th February 2024, and is to be conducted as a Face to Face Meeting.

11. CLOSURE OF MEETING

The Chairperson thanked everyone for their attendance.

There being no further business, the meeting was closed at 9.43 am.

7. PRESIDENT/COUNCILLORS ANNOUNCEMENTS

President, Cr Crees advised having attended the following meetings:

Deputy President, Cr Della Bosca advised having attended the following meetings:

Councillor Simmonds advised having attended the following meetings:

Councillor Geier advised having attended the following meetings:

Councillor Huxtable advised having attended the following meetings:

Councillor Faithfull advised having attended the following meetings:

8. DECLARATION OF INTEREST

In accordance with Section 5.65 of the *Local Government Act 1995* the following disclosures of **Financial** interest were made at the Council meeting held on **21st December 2023**.

Name/Position	
Item No./Subject	
Nature of interest	
Extent of Interest	

In accordance with Section 5.65 of the *Local Government Act 1995* the following disclosures of **Closely Association Person and Impartiality** interest were made at the Council meeting held on **21st December 2023**.

Name/Position	
Item No./Subject	
Nature of interest	
Extent of Interest	



In accordance with Section 5.60B and 5.65 of the *Local Government Act 1995* the following disclosures of **Proximity. interest** were made at the Council meeting held on **21st December 2023**.

Name/Position	
Item No./Subject	
Nature of interest	
Extent of Interest	

9. MATTERS REQUIRING A COUNCIL DECISION

9.1. GOVERNANCE, ADMINISTRATION AND FINANCIAL SERVICES

9.1.1 ACCOUNTS FOR PAYMENT – NOVEMBER 2023

Responsible Officer:	Bill Price, CEO
Author:	Jasmine Geier, Deputy Chief Executive Officer
File Reference:	F1.3.3 Monthly Financial Statements
Disclosure of Interest:	Nil
Attachments:	Attachment 9.1.1 List of Accounts
Signature:	Officer  CEO 

Purpose of the Report

- Executive Decision Legislative Requirement

Accounts for payment are presented to Council in the interests of accountability and provide information on Council expenditure.

Background

This information is provided to Council on a monthly basis in accordance with provisions of the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996. A Local Government is to develop procedures for the authorisation of, and payment of, accounts to ensure that there is effective security for, which money or other benefits June be obtained.

Comment

Attached is a copy of Accounts for Payment for the month of November 2023 The credit card statements currently show: -

CEO November 2023 \$4766.14 associated with the purchase 1038283 - Microsoft 365 Business Std Recurring – November 2023 1049449 Managed Endpoint & Subscriptions Recurring, Active8me internet service, 1047021 Microsoft 365 Business Basic Recurring Monthly, 1038203 Office 365 Exchange online Plan Monthly, Starlink – CEO Internet, 1049451 Cloud Anti Spam Recurring November 2023 1049451 Cloud Anti Spam , CADDs Surf/Sport – CEO Uniform, GOZNEY Roccbox – Pizza ovens, Comfortstyle Merredin – Lockable drawers, Office Works – LG 24" FHD – Movie Theatre, 7Eleven – Diesel Purchase, Commercial Hotel – Volunteers Lunch, Drop box subscription, Sydney Tools, Bank fees expense, Foreign transaction fee.

DCEO November 2023 \$2,410.29 associated with the purchase of Clark Rubber – Pool Supplies, Melbourne Cup staff lunch, Surgical House, Office Works – A4 snap frame, Dept Transport – T139 12 month licence, Apple Iphone for Construction Supervisor.

Local Government (Financial Management) Regulations 1996 Regulations 12 & 13 requires the list of accounts to be presented to Council. Payments are made by staff under delegated authority from the CEO and Council.

Policy Implications

Council does not have a policy in relation to payment of accounts.

Strategic Implications

Accounts for payment are presented to Council in the interests of accountability and provide information on Council expenditure.



Financial Implications

Expenditure in accordance with the 2023/2024 Annual Budget.



Voting Requirements



Simple Majority



Absolute Majority

OFFICER RECOMMENDATIONS

That November 2023 accounts submitted to today's meeting on Municipal vouchers numbered from 4068 to 4069, and D/Debits from EFT6544 to EFT6608 (inclusive of Department of Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Visa Card Payments) totalling \$357,576.46 be passed for payment.

List of Accounts Due & Submitted to Council November 2023/2024

Chq/EFT	Date	Name	Description	Amount	Bank	Type
892	01/11/2023	WESTNET - WESTNET INTERNET PROVIDER FEE	WESTNET INTERNET PROVIDER FEE	-66.00	1	FEE
892	03/11/2023	FEE - BANK FEES	BANK FEES	-493.69	1	FEE
0	05/11/2023	Payroll	Payroll	-40597.48	1	CSH
DD3941.1	05/11/2023	Aware Super - Accumulation	Payroll deductions	-5782.68	1	CSH
DD3941.2	05/11/2023	BT Panorama Super	Superannuation contributions	-202.77	1	CSH
DD3941.3	05/11/2023	C-Bus	Superannuation contributions	-1238.98	1	CSH
DD3941.4	05/11/2023	MLC Masterkey	Superannuation contributions	-296.28	1	CSH
DD3941.5	05/11/2023	AUSTRALIANSUPER	Superannuation contributions	-789.87	1	CSH
DD3941.6	05/11/2023	HESTA	Superannuation contributions	-54.71	1	CSH
DD3941.7	05/11/2023	Spirit Super	Superannuation contributions	-118.06	1	CSH
DD3941.8	05/11/2023	Australian Retirement Trust	Superannuation contributions	-332.89	1	CSH
EFT6544	07/11/2023	Services Australia Child Support	Payroll deductions	-538.77	1	CSH
4068	09/11/2023	Water Corporation	Water Usage & Service Charges	-11798.77	1	CSH
4069	09/11/2023	HI-LO CONSTRUCTION	Bowling Green Development	-13492.60	1	CSH
EFT6545	09/11/2023	Landgate	Mining Tenement Schedule	-43.50	1	CSH
EFT6546	09/11/2023	Copier Support	Copier Support	-1307.11	1	CSH
EFT6547	09/11/2023	Toll Transport Pty Ltd	Freight - Seating	-590.74	1	CSH
EFT6548	09/11/2023	Two Dogs Home Hardware	Cement	-2301.67	1	CSH
EFT6549	09/11/2023	Centek Constructions	Bowling Green Redevelopment	-17968.50	1	CSH
EFT6550	09/11/2023	R Munns Engineering Consulting Services	Engineering Technical Support	-577.50	1	CSH
EFT6551	09/11/2023	Wheatbelt Uniforms Signs & Safety	uniforms	-550.55	1	CSH
EFT6552	09/11/2023	Eastern Wheatbelt Biosecurity Group Inc.	EWBG Membership	-110.00	1	CSH
EFT6553	09/11/2023	Ramsay Construction Pty Ltd	EHO Services	-1782.00	1	CSH
EFT6554	09/11/2023	Ancor Electrical	Electrical Work	-347.68	1	CSH
EFT6555	09/11/2023	AFGRI Equipment Australia	Vehicle Parts	-216.74	1	CSH
EFT6556	09/11/2023	Graham L & Diane Jones	Vehicle Parts	-1764.00	1	CSH
EFT6557	09/11/2023	CORSIGN WA PTY LTD	Signs	-557.70	1	CSH
EFT6558	09/11/2023	Industrial Automation Group Pty Ltd	Standpipe parts	-132.00	1	CSH
EFT6559	09/11/2023	Combined Tyres Pty Ltd	HACC - Gopher	-7629.50	1	CSH
EFT6560	09/11/2023	WA Contract Ranger Services P/L	Ranger Services	-627.00	1	CSH
EFT6561	09/11/2023	Out West Mechanical	Vehicle Service	-14768.97	1	CSH
EFT6562	09/11/2023	Alchemy Technology	HACC Software Support	-2178.00	1	CSH
EFT6563	09/11/2023	Perth Monumental Works	Niche Wall Plaque	-471.90	1	CSH
EFT6564	09/11/2023	Dry Kirkness (audit) Pty Ltd	R2R acquittal Audit	-1650.00	1	CSH
EFT6565	09/11/2023	Scott Huggett	Swimming Pool Misc	-670.90	1	CSH
892	13/11/2023	FEE - BANK FEES	BANK FEES 0266656223 BP ESTAB FEE	-99.00	1	FEE

DD3949.1	13/11/2023	Bankwest Corporate Mastercard	Members Refreshments	-6376.00	1	CSH
0	14/11/2023	Synergy	Business Plan	-11906.38	1	CSH
1	14/11/2023	Deputy Commissioner of Taxation	ATO - BAS	-14155.00	1	CSH
DD3950.1	14/11/2023	TELSTRA CORPORATION LIMITED	Telephone & Data Usage	-1379.70	1	CSH
EFT6566	14/11/2023	Avon Waste	Waste Collection	-1810.19	1	CSH
EFT6567	14/11/2023	Sigma Chemicals	Pool Chemicals	-1443.20	1	CSH
EFT6568	14/11/2023	Westonia Progress Association Inc.	Fuel Purchases October	-19840.61	1	CSH
EFT6569	14/11/2023	Toll Transport Pty Ltd	Freight	-127.04	1	CSH
EFT6570	14/11/2023	Ron Bateman & Co	12V Fuel Pump	-1190.48	1	CSH
EFT6571	14/11/2023	Liberty Oil rural Pty Ltd	Diesel Purchase	-6935.95	1	CSH
EFT6572	14/11/2023	Rural Water Council Of WA (Inc)	Rural Water Subscription	-300.00	1	CSH
EFT6573	14/11/2023	Newtravel INC	NEWTravel Membership	-6400.00	1	CSH
EFT6574	14/11/2023	Carroll & Richardson (Flagworld pty Ltd)	Flags	-533.50	1	CSH
EFT6575	14/11/2023	Merredin Glazing Service	Window Replacement	-468.60	1	CSH
EFT6576	14/11/2023	Great Southern Fuel Supplies	Diesel Purchases	-499.66	1	CSH
EFT6577	14/11/2023	Westonia Community Cooperative Limited	October Purchases	-2140.62	1	CSH
EFT6578	14/11/2023	BUILDING COMMISSION	Building Services Levy	-56.65	1	CSH
EFT6579	14/11/2023	Woodlands Distributors & Agencies Pty Ltd	Pick Up After Your Dog Bag Dispensers	-770.00	1	CSH
EFT6580	14/11/2023	Australia Post	Postage	-239.00	1	CSH
EFT6581	14/11/2023	Ancor Electrical	LED Lighting	-2836.70	1	CSH
EFT6582	14/11/2023	Fullworks Fire Safety	Fire Extinguisher	-120.45	1	CSH
EFT6583	14/11/2023	Trans-plus	Roller Hire	-6600.00	1	CSH
EFT6584	14/11/2023	McWilliam Clan Pty Ltd t/a D & T McWilliam	Watercart Hire	-10703.00	1	CSH
EFT6585	14/11/2023	CORSIGN WA PTY LTD	Stadium Signs	-971.85	1	CSH
EFT6586	14/11/2023	Merredin Steel Supplies	Steel	-91.92	1	CSH
EFT6587	14/11/2023	MACE Services Pty Ltd	Service OWT	-568.55	1	CSH
EFT6588	14/11/2023	Moroccan Food Station	Food Van Travel	-480.00	1	CSH
892	15/11/2023	FEE - BANK FEES	BANK FEES	-8.00	1	FEE
892	16/11/2023	FEE - BANK FEES	BANK FEES	32.88	1	FEE
DD3956.1	19/11/2023	Aware Super - Accumulation	Payroll deductions	-5638.89	1	CSH
DD3956.2	19/11/2023	BT Panorama Super	Superannuation contributions	-221.20	1	CSH
DD3956.3	19/11/2023	C-Bus	Superannuation contributions	-1247.14	1	CSH
DD3956.4	19/11/2023	MLC Masterkey	Superannuation contributions	-296.28	1	CSH
DD3956.5	19/11/2023	AUSTRALIANSUPER	Superannuation contributions	-793.75	1	CSH
DD3956.6	19/11/2023	MLC Navigator Retirement Plan	Superannuation contributions	-141.57	1	CSH
DD3956.7	19/11/2023	HESTA	Superannuation contributions	-60.96	1	CSH
DD3956.8	19/11/2023	Spirit Super	Superannuation contributions	-157.41	1	CSH
DD3956.9	19/11/2023	Australian Retirement Trust	Superannuation contributions	-296.19	1	CSH
0	20/11/2023	Payroll		-40209.11		



0	20/11/2023	Cash	Snake Bite Bandages	-110.00	1	CSH
892	20/11/2023	FEE - BANK FEES	BANK FEES	-7.60	1	FEE
EFT6589	20/11/2023	Services Australia Child Support	Payroll deductions	-538.77	1	CSH
892	24/11/2023	FEE - BANK FEES	BANK FEES	-2.85	1	FEE
EFT6590	24/11/2023	ARNOLD WHITE	1x Lambskin Rug A White	-229.00	1	CSH
EFT6591	24/11/2023	Karin M LOVE	Reimbursement K Love	-127.44	1	CSH
EFT6592	24/11/2023	SANDRA WEST	2x Kneeling Pad	-36.93	1	CSH
EFT6593	24/11/2023	Winc Australia Pty Ltd	Winc Order	-717.55	1	CSH
EFT6594	24/11/2023	Copier Support	Copier Meter Reading from 27/10/2023 - 23/11/2023	-589.22	1	CSH
EFT6595	24/11/2023	GEF Great Eastern Freightlines	Freight for chlorine	-124.23	1	CSH
EFT6596	24/11/2023	Merredin Rural Supplies Pty Ltd	October Consumables	-53.00	1	CSH
EFT6597	24/11/2023	Shire of Merredin	Catering Heather & Pooch - Psych social Hazards Training	-67.60	1	CSH
EFT6598	24/11/2023	Merredin Refrigeration & Air Conditioning	Repairs to Depot Ice Machine	-1374.23	1	CSH
EFT6599	24/11/2023	Liberty Oil rural Pty Ltd	4,000L of Diesel to corner of Echo Valley Road and English Road	-7318.40	1	CSH
EFT6600	24/11/2023	Merredin Glazing Service	4x Keyed alike Cylinders - Unit3 Pyrites Street	-132.00	1	CSH
EFT6601	24/11/2023	Department of Primary Industries and Regional Development	Recoup of unspent funds Project CSGS185153 - Continuing to Combat Vegetation Decline within Shire of Westonia	-18307.30	1	CSH
EFT6602	24/11/2023	Mineral Crushing Services (WA) Pty Ltd	PW - 2 x roadtrains cracker dust	-1240.25	1	CSH
EFT6603	24/11/2023	Wessie Pty Ltd Atf: The Geier Family Trust	Water Cart Hire - October 2023 - 118.50hrs	-17578.00	1	CSH
EFT6604	24/11/2023	McWilliam Clan Pty Ltd t/a D & T McWilliam	Hire of Water Cart and Operator for Della Bosca Road	-1694.00	1	CSH
EFT6605	24/11/2023	Accredit Building Surveying & Construction Services Pty Ltd	Building Surveying Service - BA03 - CDC - Lot 302 (28) Pyrite Street Westonia	-385.00	1	CSH
EFT6606	24/11/2023	Out West Mechanical	Labour/Annual Inspection and 10,000km Service WT-1500	-7545.05	1	CSH
EFT6607	24/11/2023	MACE Services Pty Ltd	39 WT -Service Maintenance	-9237.56	1	CSH
EFT6608	24/11/2023	Unicare	Unicare Order	-630.40	1	CSH
869	25/11/2023	2VNET - 2VNET MONTHLY MAINTENANCE FEE	2VNET MONTHLY MAINTENANCE FEE	-578.95	1	FEE
892	30/11/2023	TPORT - DEPT TRANSPORT LICENSING	DEPT TRANSPORT LICENSING	-8819.95	1	FEE
				-357576.46		

The above list of accounts has been paid under delegation, by the Chief Executive Officer, since the previous list of accounts. Municipal vouchers numbered from 4068 to 4069, and D/Debits from EFT6544 to EFT6608 Inclusive of Department for Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Visa Card Payments) totalling \$357,576.46 submitted to each member of the Council on Thursday 21st November 2023, have been checked and are fully supported by vouchers and duly certified invoices with checks being carried out as to prices, computations and costing.



CHIEF EXECUTIVE OFFICER

9.1.2 MONTHLY STATEMENT OF FINANCIAL ACTIVITY– NOVEMBER 2023

Responsible Officer:	Bill Price, CEO
Author:	Jasmine Geier, Deputy Chief Executive Officer
File Reference:	F1.3.3 Monthly Financial Statements
Disclosure of Interest:	Nil
Attachments:	Attachment 9.1.2 Monthly Statement of Financial Activity
Signature:	Officer  CEO 

Purpose of the Report

- Executive Decision Legislative Requirement

The Monthly Statement of Financial Activity is a record of Council’s activities and financial performance during the reporting period

Background

This information is provided to Council on a monthly basis in accordance with provisions of the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996.

Comment

The Monthly Statement of Financial Activity for the period ending November 2023 is attached for Councillor information, and consists of:

1. Statement of Financial Activity
2. Statement of Financial Position
3. Note 1 Basis of Preparation
4. Note 2 Statement of Financial Activity Information
5. Note 3 Explanation of Material Variances
6. Supplementary information

Statutory Environment

General Financial Management of Council
Council 2023/2024 Budget
Local Government (Financial Management) Regulation 34 1996
Local Government Act 1995 section 6.4

Policy Implications

Council is required annually to adopt a policy on what it considers to be material as far as variances that require to be reported for Council. Council policy is that the material variation be set at \$10,000 and 15%.

Strategic Implications

The Monthly Statement of Financial Activity is a record of Council’s activities and financial performance during the reporting period.

Financial Implications

There is no direct financial implication in relation to this matter.

Voting Requirements

Simple Majority

Absolute Majority

OFFICER RECOMMENDATIONS

That Council adopt the Monthly Financial Report for the period ending November 2023 and note any material variances greater than \$10,000 or 15%.

SHIRE OF WESTONIA

MONTHLY FINANCIAL REPORT

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

For the period ended 30 November 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF WESTONIA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	9	1,165,765	1,165,765	1,169,667	3,902	0.33%	
Grants, subsidies and contributions	11	1,516,700	693,998	678,239	(15,759)	(2.27%)	▼
Fees and charges		1,323,250	486,266	557,715	71,449	14.69%	▲
Interest revenue		140,400	4,850	13,118	8,268	170.47%	▲
Other revenue		43,550	23,596	34,555	10,959	46.44%	▲
		4,189,665	2,374,475	2,453,294	78,819	3.32%	
Expenditure from operating activities							
Employee costs		(1,200,743)	(287,483)	(456,144)	(168,661)	(58.67%)	▼
Materials and contracts		(1,085,514)	(697,413)	(629,244)	68,169	9.77%	▲
Utility charges		(508,059)	(175,203)	(179,881)	(4,678)	(2.67%)	
Depreciation		(1,832,250)	(695,433)	(702,268)	(6,835)	(0.98%)	
Insurance		(164,700)	(119,833)	(144,015)	(24,182)	(20.18%)	▼
Other expenditure		(61,500)	(12,070)	(5,950)	6,120	50.70%	▲
Loss on asset disposals	6	(362,000)	0	0	0	0.00%	
		(5,214,766)	(1,987,435)	(2,117,502)	(130,067)	(6.54%)	
Non-cash amounts excluded from operating activities	Note 2(b)	2,194,250	695,433	702,268	6,835	0.98%	
Amount attributable to operating activities		1,169,149	1,082,473	1,038,060	(44,413)	(4.10%)	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	12	931,500	341,000	341,460	460	0.13%	
		931,500	341,000	341,460	460	0.13%	
Outflows from investing activities							
Payments for property, plant and equipment	5	(2,799,500)	(647,250)	(684,711)	(37,461)	(5.79%)	▼
Payments for construction of infrastructure	5	(2,114,000)	(880,820)	(552,302)	328,518	37.30%	▲
Amount attributable to investing activities		(3,982,000)	(1,187,070)	(895,552)	291,518	24.56%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	1,260,000	0	0	0	0.00%	
		1,260,000	0	0	0	0.00%	
Outflows from financing activities							
Transfer to reserves	4	(110,500)	0	0	0	0.00%	
		(110,500)	0	0	0	0.00%	
Amount attributable to financing activities		1,149,500	0	0	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		0	0	2,047,216	2,047,216	0.00%	▲
Amount attributable to operating activities		1,169,149	1,082,473	1,038,060	(44,413)	(4.10%)	▼
Amount attributable to investing activities		(3,982,000)	(1,187,070)	(895,552)	291,518	24.56%	▲
Amount attributable to financing activities		1,149,500	0	0	0	0.00%	
Surplus or deficit after imposition of general rates		(1,663,351)	(104,597)	2,189,724	2,294,321	2193.49%	▲

KEY INFORMATION

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

* Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF WESTONIA
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 NOVEMBER 2023

	Supplementary Information	30 June 2022	30 November 2023
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	6,407,297	7,262,161
Trade and other receivables		368,120	319,962
Inventories	7	19,308	0
TOTAL CURRENT ASSETS		6,794,725	7,582,123
NON-CURRENT ASSETS			
Inventories		40,339	40,339
Property, plant and equipment		13,360,027	13,787,056
Infrastructure		43,562,879	43,670,594
TOTAL NON-CURRENT ASSETS		56,963,245	57,497,989
TOTAL ASSETS		63,757,970	65,080,112
CURRENT LIABILITIES			
Trade and other payables	8	240,276	885,169
Employee related provisions	10	221,846	221,846
TOTAL CURRENT LIABILITIES		462,122	1,107,015
NON-CURRENT LIABILITIES			
Employee related provisions		55,211	55,211
TOTAL NON-CURRENT LIABILITIES		55,211	55,211
TOTAL LIABILITIES		517,333	1,162,226
NET ASSETS		63,240,637	63,917,886
EQUITY			
Retained surplus		21,755,333	22,432,585
Reserve accounts	4	4,397,555	4,397,555
Revaluation surplus		37,087,749	37,087,749
TOTAL EQUITY		63,240,637	63,917,889

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 2023

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. A separate statement of those monies appears at Note 13 to these 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 30 November 2023

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

	Supplementary Information	Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 30 November 2023
		\$	\$	\$
(a) Net current assets used in the Statement of Financial Activity				
Current assets				
Cash and cash equivalents	3	2,008,873	6,407,297	7,262,161
Trade and other receivables		368,120	368,120	319,962
Other financial assets		4,397,554	0	0
Inventories	7	19,308	19,308	0
		6,793,855	6,794,725	7,582,123
Less: current liabilities				
Trade and other payables	8	(240,276)	(240,276)	(885,169)
Employee related provisions	10	(201,888)	(221,846)	(221,846)
		(442,164)	(462,122)	(1,107,015)
Net current assets		6,351,691	6,332,603	6,475,108
Less: Total adjustments to net current assets	Note 2(c)	(4,285,387)	(4,285,387)	(4,285,384)
Closing funding surplus / (deficit)		2,066,304	2,047,216	2,189,724

(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*.

		Adopted Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
Non-cash amounts excluded from operating activities				
Adjustments to operating activities				
Add: Loss on asset disposals	6	362,000	0	0
Add: Depreciation		1,832,250	695,433	702,268
Total non-cash amounts excluded from operating activities		2,194,250	695,433	702,268

(c) Current assets and liabilities excluded from budgeted deficiency

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.

		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 30 November 2023
		\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts	4	(4,397,555)	(4,397,555)	(4,397,555)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of employee benefit provisions held in reserve	4	112,168	112,168	112,168
Total adjustments to net current assets	Note 2(a)	(4,285,387)	(4,285,387)	(4,285,387)

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 WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023

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 2023-24 year is \$10,000 or 5.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
General rates	0	0.00%	
Grants, subsidies and contributions	(15,759)	(2.27%)	▼
Interest revenue	8,268	170.47%	▲
Other revenue	10,959	46.44%	▲
Expenditure from operating activities			
Employee costs	(168,661)	(58.67%)	▼
Materials and contracts	68,169	9.77%	▲
Utility charges	0	0.00%	
Depreciation	0	0.00%	
Insurance	(24,182)	(20.18%)	▼
Other expenditure	6,120	50.70%	▲
Loss on asset disposals	0	0.00%	
Non-cash amounts excluded from operating activities	0	0.00%	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	0	0.00%	
Outflows from investing activities			
Payments for property, plant and equipment	(37,461)	(5.79%)	▼
Payments for construction of infrastructure	328,518	37.30%	▲
Surplus or deficit at the start of the financial year	2,047,216	0.00%	▲
Surplus or deficit after imposition of general rates	2,294,321	2193.49%	▲
Due to variances described above			

Timing Variance
Material Variance

30/11/2023

Schedule 03 General Purpose Funding

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Rates Income								
Operating Expense								
03	03100	ABC Costs- Rate Revenue	32,000	11,166	10,998	(168)	(2)%	
03	03101	Rate Notice Stationery expense	500	250	273	23	9%	
03	03102	Rates Recovery - Legal Expenses	1,500	0	92	92		
03	03103	Valuation Expenses and Title Searches E	4,000	330	373	43	13%	
03	03107	Rates Written-off	500	120	145	25	21%	
			38,500	11,866	11,880	14		
Operating Income								
03	03104	General Rates Levied	(1,160,865)	(1,160,865)	(1,164,736)	(3,871)	0%	
03	03105	Ex-Gratia Rates Received	(4,900)	(4,900)	(4,931)	(31)	1%	
03	03106	Penalty Interest Raised on Rates	(2,800)	(2,800)	(11,231)	(8,431)	301%	Penalty Interest Raised Monthly
03	03109	Instalment Interest Received	(2,000)	(2,000)	(1,887)	113	(6)%	
03	03110	Rates Administration Fee Received	(1,000)	(1,000)	(948)	52	(5)%	
03	03112	Other Revenue	(500)	(406)	(480)	(74)	18%	
			(1,172,065)	(1,171,971)	(1,184,213)	(12,242)		
Other General Purpose Funding								
Operating Expense								
03	03210	Bank Fees Expense	5,000	3,115	3,451	336	11%	
			5,000	3,115	3,451	336		
Operating Income								
03	03201	Grants Commission Grant Received - Ge	(362,000)	(24,834)	(24,834)	0	0%	
03	03202	Grants Commission Grant Received- Roa	(250,000)	(16,009)	(16,009)	0	0%	
03	03204	Interest Received	(135,600)	(50)	0	50	(100)%	
03	03205	Other General Purpose funding received	(250)	0	(0)	(0)		
			(747,850)	(40,893)	(40,843)	50		
TOTAL OPERATING EXPENDITURE			43,500	14,981	15,331	350		
TOTAL OPERATING INCOME			(1,919,915)	(1,212,864)	(1,225,056)	(12,192)		

Schedule 04 Governance

Prog	COA	Description	Original			Var. \$	Var. %	Comment
			Budget	YTD Budget	YTD Actual			
Members Of Council								
Operating Expense								
04	04100	Members Travelling Expenses paid	1,000	0	0	0		
04	04101	Members Conference Expenses	15,000	13,500	13,330	(170)	(1)%	
04	04102	Council Election Expenses	2,500	0	0	0		
04	04103	President's Allowance paid	5,600	0	0	0		
04	04104	Members Refreshments & Receptions E:	17,500	5,832	7,057	1,225	21%	
04	04105	Members - Insurance	15,000	15,000	21,485	6,485	43%	Insurance Charges
04	04106	Members - Subscriptions	73,000	57,780	57,471	(309)	(1)%	
04	04107	Members - Donation & Gifts	3,000	1,250	1,150	(100)	(8)%	
04	04108	Members Telephone Subsidy Paid	1,200	600	613	13	2%	
04	04109	Members Sitting Fees Paid	23,400	0	0	0		
04	04110	Consultant Fees Expense	40,000	10,000	10,007	7	0%	
04	04111	Training Expenses of Members	3,000	3,000	5,542	2,542	85%	
04	04112	Maintenance - Council Chambers	3,200	580	470	(110)	(19)%	
04	04113	ABC Costs- Relating to Members	80,200	29,732	26,996	(2,736)	(9)%	
04	04114	Audit Fees expense	27,000	1,500	1,500	0	0%	
04	04118	Advertising	3,000	1,500	1,048	(452)	(30)%	
04	04120	Public Relations/ Promotions	2,500	1,250	0	(1,250)	(100)%	
04	04199	Depreciation - Members of Council	50	20	0	(20)	(100)%	
			316,150	141,544	146,669	5,125		
Operating Income								
04	04121	Contributions, Reimbursements	(1,000)	0	0	0		
04	04122	Photocopying	(100)	0	0	0		
04	04124	Sale of Electoral Rolls	(50)	0	0	0		
			(1,150)	0	0	0		
		TOTAL OPERATING EXPENDITURE	316,150	141,544	146,669	5,125		
		TOTAL OPERATING INCOME	(1,150)	0	0	0		

Schedule 05 Law, Order & Public Safety

Prog	COA	Description	Original			Var. \$	Var. %	Comment
			Budget	YTD Budget	YTD Actual			
Fire Prevention								
Operating Expense								
05	05100	ABC Costs- Fire Prevention	24,000	12,000	14,312	2,312	19%	
05	05101	Bush Fire Control Maintenance Plant & f	10,000	8,700	8,704	4	0%	
05	05102	Bush Fire Control Maintenance Land & E	1,500	1,200	1,154	(46)	(4)%	
05	05103	Bush Fire Control	1,000	0	0	0		
05	05104	Bush Fire Control Insurance	16,500	16,500	18,902	2,402	15%	Insurance Charges
05	05112	Bush Fire Clothing, Training & Accs.	3,200	0	0	0		
05	05113	Utilities Communication & Power	7,000	1,140	1,234	94	8%	
05	05114	Other Goods & Services	1,000	649	642	(7)	(1)%	
05	05199	Depreciation - Fire Prevention	15,500	8,252	8,920	668	8%	
			79,700	48,441	53,867	5,426		
Operating Income								
05	05106	Bush Fire Reimbursements	0	0	0	0		
05	05107	FESA Operating Grant	(35,000)	(16,590)	(16,590)	0	0%	
05	05108	Edna May MOU Emergency Services	(13,500)	(6,750)	(6,818)	(68)	1%	
05	05111	FESA ESL Admin Fee	(4,000)	(4,000)	(4,400)	(400)	10%	
			(52,500)	(27,340)	(27,808)	(468)		
Capital Expense								
05	5110	Purchase Plant Fire Prevention	0	0	0	0		
			0	0	0	0		
Animal Control								
Operating Expense								
05	05200	Expenses Relating to Animal Control	0	0	0	0		
05	05201	Animal Control - Ranger Expense	5,000	2,500	1,710	(790)	(32)%	
			5,000	2,500	1,710	(790)		
Operating Income								
05	05202	Fines and Penalties - Animal Control	(100)	0	0	0		
05	05203	Dog Registration Fees	(750)	(348)	(636)	(288)	83%	
05	05301	Income Relating to Other Law	(50)	0	0	0		
			(900)	(348)	(636)	(288)		
TOTAL OPERATING EXPENDITURE			84,700	50,941	55,577	4,636		
TOTAL OPERATING INCOME			(53,400)	(27,688)	(28,444)	(756)		
TOTAL CAPITAL EXPENDITURE			0	0	0	0		

Schedule 07 Health

Prog	COA	Description	Original			Var. \$	Var. %	Comment
			Budget	YTD Budget	YTD Actual			
Health-HACC								
Operating Expense								
07	07110	HCS -Salaries	50,000	16,830	16,879	49	0%	
07	07112	Expenses Relating to Health HCS	50,000	27,002	27,045	43	0%	
07	07114	HCS - ABC Costs	64,000	28,665	29,363	698	2%	
			164,000	72,497	73,286	789		
Operating Income								
07	07101	Service Fee	(150,000)	(65,500)	(65,681)	(181)	0%	
			(150,000)	(65,500)	(65,681)	(181)		
Preventative Services - Administration & Inspections								
Operating Expense								
07	07400	ABC Costs- Preventative Services - Admi	16,000	5,665	5,499	(166)	(3)%	
07	07404	Analytical Expenses	400	360	360	0	0%	
07	07406	Contract - EHO Expense	8,000	2,964	3,115	151	5%	
			24,400	8,989	8,974	(15)		
Operating Income								
07	07401	Income Relating to Preventative Service	0	0	0	0		
07	07407	Reimbursement	(100)	0	0	0		
			(100)	0	0	0		
Preventative Services - Pest Control								
Operating Expense								
07	07500	Mosquito Control Preventative Services	2,500	1,250	0	(1,250)	(100)%	
			2,500	1,250	0	(1,250)		
Preventative Services -Other								
Operating Expense								
07	07600	Ambulance Services - Other	2,000	1,332	1,166	(166)	(12)%	
07	07601	Medical Rooms & Dr Expense - Other	9,000	5,500	5,876	376	7%	
08	08600	ABC Costs- Other Welfare	56,000	4,644	5,499	855	18%	
			67,000	11,476	12,541	1,065		
Operating Income								
07	7602	Reimbursement Rural Health West	(9,500)	(6,000)	(6,063)	(63)	1%	
			(9,500)	(6,000)	(6,063)	(63)		
Other Health								
Operating Expense								
07	07700	Nurse Practitioner Clinic	43,800	13,327	13,110	(217)	(2)%	
07	07799	Depreciation - Health	2,100	875	855	(20)	(2)%	
			45,900	14,202	13,965	(237)		
Operating Income								
07	07701	WAPHA /Other Funding	(45,000)	0	0	0		
07	07703	User Pay Fee Nurse Practitioner Services	(20,000)	(4,998)	(2,764)	2,234	(45)%	
			(65,000)	(4,998)	(2,764)	2,234		
Capital Expense								
07	07702	Purchase Buildings - Medical Centre Upg	25,000	0	0	0		
			25,000	0	0	0		
Capital Income								
07	07603	WAPHA - Medical Centre Upgrades Inco	(25,000)	(25,000)	(25,000)	0	0%	
			(25,000)	(25,000)	(25,000)	0		
		TOTAL OPERATING EXPENDITURE	303,800	108,414	108,767	353		
		TOTAL OPERATING INCOME	(224,600)	(76,498)	(74,508)	1,990		
		TOTAL CAPITAL INCOME	(25,000)	(25,000)	(25,000)	0		
		TOTAL CAPITAL EXPENDITURE	25,000.00	0.00	0.00	0.00		

Schedule 08 Education & Welfare

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Pre-Schools								
Operating Expense								
08	08100	Expenses Relating to Schools	16,000	16,000	19,597	3,597	22%	
08	08101	Westonia Primary School	12,800	12,800	37,684	24,884	194%	Increase in Allocation for Cleaning Kerry Lyne French, New Purchase of Beds
08	08199	Depreciation - School	14,000	5,835	5,744	(91)	(2)%	
			42,800	34,635	63,025	28,390		
Operating Income								
08	08103	Income School Facility/Main Building	(26,000)	(13,830)	(14,773)	(943)	7%	
08	08105	Income Unit Accomodation	(104,000)	(63,217)	(65,187)	(1,970)	3%	
08	08107	LotteryWest /Menshed	(200,000)	0	0	0		
			(330,000)	(77,047)	(79,960)	(2,913)		
Capital Expense								
08	08104	Purchase Land & Buildings- Seniors civic	200,000	0	0	0		
			200,000	0	0	0		
Other Education								
Capital Expense								
08	08203	Purchase Furniture & Equipment	0	0	0	0		
			0	0	0	0		
Aged & Disabled - Senior Citizens								
Operating Expense								
08	08401	Seniors Activities	7,500	1,950	138	(1,812)	(93)%	
08	08402	Wheatbelt Agcare	500	500	500	0	0%	
			8,000	2,450	638	(1,812)		
Operating Income								
08	08403	Income Relating to Aged & Disabled - Se	(5,000)	(2,500)	0	2,500	(100)%	
			(5,000)	(2,500)	0	2,500		
TOTAL OPERATING EXPENDITURE			50,800	37,085	63,663	26,578		
TOTAL OPERATING INCOME			(335,000)	(79,547)	(79,960)	(413)		
TOTAL CAPITAL EXPENDITURE			200,000	0	0	0		

Schedule 09 Housing

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Staff Housing								
Operating Expense								
09	09100	Staff Housing - ABC Costs	24,000	9,000	8,399	(601)	(7)%	
09	09101	Maintenance 20 Diorite St -Rental	4,850	1,980	1,994	14	1%	
09	09102	Maintenance 11 Quartz St - Swimming P	7,800	1,989	3,007	1,018	51%	
09	09104	Maintenance 37 Diorite St - Rental	4,500	1,365	1,010	(355)	(26)%	
09	09105	Maintenance 7 Quartz St - Plant Operatc	6,500	1,668	1,272	(396)	(24)%	
09	09107	Staff House Costs Allocated to Works	0	0	1,287	1,287		
09	09108	Depreciation - Staff Housing	53,000	21,668	21,440	(228)	(1)%	
09	09109	Maintenance 13 Pyrite Street -Plant Ope	7,450	1,844	1,908	64	3%	
09	09201	Maintenance 4 Quartz St - Plant Operatc	8,300	2,213	1,461	(752)	(34)%	
09	09211	Maintenance 301 Pyrite Street - CEO	25,300	2,200	1,747	(453)	(21)%	
			141,700	43,927	43,524	(403)		
Operating Income								
09	09121	Income 20 Diorite St -Rental	(10,000)	(4,332)	(5,000)	(668)	15%	
09	09122	Income 11 Quartz St - Senior Finance	(2,100)	(875)	(900)	(25)	3%	
09	09124	Income 37 Diorite St - Rental	(4,400)	(1,830)	(1,870)	(40)	2%	
09	09125	Income 7 Quartz St - Plant Operator	(2,100)	(875)	(800)	75	(9)%	
09	09129	Reimbursements	0	0	0	0		
09	09130	Income 13 Pyrite Street -Plant Operator	(2,100)	(875)	(1,100)	(225)	26%	
09	09220	Income 4 Quartz St - Plant Operator	(2,100)	(875)	(1,000)	(125)	14%	
			(22,800)	(9,662)	(10,670)	(1,008)		
Other Housing								
Operating Expense								
09	09200	Other Housing - ABC Costs	24,000	9,900	8,399	(1,501)	(15)%	
09	09202	Maintenance 55 Wolfram St -Ramelius F	800	800	1,316	516	64%	
09	09203	Maintenance - Lifestyle	19,500	7,080	5,703	(1,377)	(19)%	
09	09206	Maintenance Quartz Street Age Units	12,150	4,020	3,053	(967)	(24)%	
09	09208	Maintenance - 17 Pyrite Street JV Units	13,350	4,920	5,285	365	7%	
09	09212	Rental Lifestyle Village - Westonia Progr	18,100	13,575	13,572	(3)	(0)%	
09	09236	Depreciation Other Housing	60,500	24,168	23,287	(881)	(4)%	
			148,400	64,463	60,615	(3,848)		
Other Housing								
Operating Income								
09	09221	Income 55 Wolfram St -Ramelius Resour	(20,000)	(11,955)	(9,617)	2,338	(20)%	
09	09222	Income - Lifestyle	(86,500)	(43,025)	(44,363)	(1,338)	3%	
09	09227	Income 17Pyrite St - JV Units	(9,200)	(4,125)	(4,470)	(345)	8%	
09	09231	Income - Ramelius Resources Lease Cam	(24,000)	(14,000)	(12,088)	1,912	(14)%	
09	09238	Income -Age Units Quartz Street	(17,600)	(13,200)	(12,240)	960	(7)%	
09	09298	Profit on Sale of Asset	0	0	0	0		
			(157,300)	(86,305)	(82,779)	3,526		
Capital Expense								
09	09127	Purchase - Staff Housing - Shed 4 Quart:	40,000	0	0	0		
09	09128	Purchase Land & Buildings - New Staff H	160,000	0	0	0		
			200,000	0	0	0		
Capital Income								
09	09237	Income -Sale of 42 Jasper St, Westonia -	0	0	0	0		
			0	0	0	0		
		TOTAL OPERATING EXPENDITURE	290,100	108,390	104,140	(4,250)		
		TOTAL OPERATING INCOME	(180,100)	(95,967)	(90,889)	5,078		
		TOTAL CAPITAL INCOME	0	0	0	0		
		TOTAL CAPITAL EXPENDITURE	200,000	0	0	0		

Schedule 10 Community Amenities

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Sanitation - Household Refuse								
Operating Expense								
10	10100	ABC Costs- Household Refuse	24,000	8,000	8,249	249	3%	
10	10103	Domestic Refuse Collection	13,000	4,332	4,820	488	11%	
10	10105	Refuse Collection Public Bins	10,000	4,165	4,667	502	12%	
10	10106	Refuse Maintenance	26,469	7,949	3,829	(4,120)	(52)%	
10	10107	Waste Oil Recycling	500	0	0	0		
10	10108	Containers for Change Recycling Bins	5,500	5,500	7,182	1,682	31%	
			79,469	29,946	28,746	(1,200)		
Operating Income								
10	10120	Income Relating to Sanitation - Househc	(14,000)	(14,000)	(13,052)	948	(7)%	
10	10122	Drum-Muster	0	0	0	0		
			(14,000)	(14,000)	(13,052)	948		
Other Community Amenities								
Operating Expense								
10	10704	Maintenance - Public Conveniences	9,000	3,745	3,178	(567)	(15)%	
10	10706	Maintenance - Grave Digging	11,000	5,290	3,836	(1,454)	(27)%	
10	10799	Depreciation - Community Services	19,400	8,080	8,090	10	0%	
			39,400	17,115	15,104	(2,011)		
Operating Income								
10	10701	Income Relating to Other Community Ar	0	0	0	0		
10	10708	Cemetery Fees	(1,000)	(1,000)	(1,929)	(929)	93%	
			(1,000)	(1,000)	(1,929)	(929)		
Capital Expenditure								
10	10702	Purchase Land & Buildings - Niche Wall (15,000	0	0	0		
			15,000	0	0	0		
TOTAL OPERATING EXPENDITURE			118,869	47,061	43,851	(3,210)		
TOTAL OPERATING INCOME			(1,000)	(1,000)	(1,929)	(929)		
TOTAL CAPITAL EXPENDITURE			15,000	0	0	0		

Schedule 11 Recreation & Culture

Prog	COA	Description	Original			Var. \$	Var. %	Comment
			Budget	YTD Budget	YTD Actual			
Public Halls & Civic Centres								
Operating Expense								
11	11100	ABC Costs- Public Halls & Civic Centres	80,200	29,732	27,246	(2,486)	(8)%	
11	11104	Maintenance - Public Halls	19,750	8,215	6,386	(1,829)	(22)%	
11	11105	Maintenance - Complex/ Gym	38,000	15,825	16,081	256	2%	
11	11106	Maintenance - Wanderers Stadium	22,700	13,445	13,647	202	2%	
11	11107	MOU Westonia Progress Payment	30,000	30,000	39,465	9,465	32%	Missed Payment to Progress MOU Q2 21/22
11	11199	Depreciation - Public Halls	67,500	28,125	28,341	216	1%	
			258,150	125,342	131,166	5,824		
Operating Income								
11	11110	Income Relating to Public Halls & Civic C	(200)	(100)	(100)	0	0%	
11	11111	Income Edna May MOU 33%	(17,500)	(12,750)	(12,366)	384	(3)%	
11	11112	Income Charges Stadium	(700)	0	0	0		
11	11114	Income Edna May MOU WPA 67%	(30,000)	(25,100)	(25,100)	(0)	0%	
			(48,400)	(37,950)	(37,566)	384		
Capital Expense								
11	11102	Purchase Land & Buildings - Sun Deck	40,000	0	0	0		
11	11103	Purchase Furniture & Equipment -Gener	12,500	0	0	0		
			52,500	0	0	0		
Swimming Pool								
Operating Expense								
11	11207	Maintenance Westonia Swimming Pool	31,000	31,000	33,219	2,219	7%	
11	11208	Chlorine Expenses	2,000	2,000	3,534	1,534	77%	
11	11209	Management Contract Charges	75,000	5,000	5,789	789	16%	
11	11210	Water Charges	7,000	0	0	0		
11	11299	Depreciaton - Swimming Pool	44,700	4,250	2,935	(1,315)	(31)%	
			159,700	42,250	45,477	3,227		
Capital Expense								
11	11204	Purchase Land & Buildings -Kiosk/Abluti	1,350,000	3,000	3,000	0	0%	
11	11205	Purchase Furniture & Equipment - Swim	0	0	0	0		
			1,350,000	3,000	3,000	0		
Other Recreation & Sport								
Operating Expense								
11	11307	Maintenance - Playground, Tennis & Bo	289,559	69,285	68,583	(702)	(1)%	
11	11308	Maintenance - Recreation Oval	21,809	10,980	12,956	1,976	18%	
11	11399	Depreciation - Other Rec & Sport	35,800	33,125	33,421	296	1%	
			347,168	113,390	114,960	1,570		
Operating Income								
11	11302	Marquee Hire Charges	(100)	(100)	(100)	0	0%	
			(100)	(100)	(100)	0		
Capital Income								
11	11301	DFES Grant	(12,500)	0	0	0		
11	11310	Bowling Green Redevelopment - LRCIP T	(722,000)	(492,000)	(492,589)	(589)	0%	
11	11211	LRCIP - Round 3	(361,000)	(311,000)	(310,690)	310	(0)%	
			(1,095,500)	(803,000)	(803,279)	(279)		
Capital Expense								
11	11303	Purchase Land & Buildings - Bowling Gre	0	0	0	0		
11	11304	Purchase Furniture & Equipment - Other	0	0	0	0		
11	11309	Bowling Green Redevelopment - CAPITA	180,000	180,000	209,710	29,710	17%	
			180,000	180,000	209,710	29,710		
Television and Rebroadcasting								
Operating Expense								
11	11401	Maintenance - Television and Rebroadc	1,000	750	798	48	6%	
11	11499	Depreciation - TV & Radio	5,500	2,290	2,279	(11)	(0)%	
			6,500	3,040	3,077	37		
Capital Expense								
11	11404	Purchase Furniture & Equipment - Telev	0	0	0	0		
			0	0	0	0		

Schedule 11 Recreation & Culture

Prog	COA	Description	Original			Var. \$	Var. %	Comment
			Budget	YTD Budget	YTD Actual			
Other Recreation & Sport								
Operating Expense								
11	11504	Library Salaries	19,500	8,120	8,089	(31)	(0)%	
11	11505	Library Expenses	3,500	1,946	1,749	(197)	(10)%	
			23,000	10,066	9,839	(227)		
Operating Income								
11	11501	Income Relating to Libraries	0	0	0	0		
11	11502	Fines & Penalties Charged	0	0	0	0		
			0	0	0	0		
Capital Expense								
11	11503	Purchase Furniture & Equipment - Librai	0	0	0	0		
			0	0	0	0		
Other Culture								
Operating Expense								
11	11605	Nature Reserve Management	20,000	2,332	694	(1,638)	(70)%	
11	11606	Maintenance Walgoolan Gazebo	600	204	136	(68)	(33)%	
			20,600	2,536	831	(1,705)		
Operating Income								
11	11602	Income Charges History Books	(200)	(100)	(100)	0	0%	
11	11604	Ramelius Common Management - Incor	0	0	0	0		
			(200)	(100)	(100)	0		
Capital Expense								
11	11603	Purchase Furniture & Equipment - PlayG	5,000	2,250	1,000	(1,250)	(55.6)%	
			5,000	2,250	1,000	(1,250)		
TOTAL OPERATING EXPENDITURE			815,118	296,624	305,350	8,726		
TOTAL OPERATING INCOME			(48,600)	(38,050)	(37,666)	384		
TOTAL CAPITAL INCOME			(1,095,500)	(803,000)	(803,279)	(279)		
TOTAL CAPITAL EXPENDITURE			1,587,500	185,250	213,710	28,460		

Schedule 12 Transport

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Streets Roads Bridges & Depot Construction								
Capital Expense								
12	12101	Roads Construction Council	1,129,500	282,375	130,602	(151,773)	(54)%	Timing - Capital Works Program starting
12	12103	MRWA Project Construction	609,500	152,375	2,865	(149,510)	(98)%	Timing - Capital Works Program starting
12	12104	Roads to Recovery Construction	325,000	325,000	416,222	91,222	28%	Timing - Capital Works Program starting
12	12108	Footpath Construction	50,000	25,000	2,613	(22,387)	(90)%	Timing - Capital Works Program starting
			2,114,000	784,750	552,302	(232,448)		
Streets Roads Bridges & Depot Maintenance								
Operating Expense								
12	12202	Power - Street Lighting	8,500	2,732	2,989	257	9%	
12	12203	Maintenance - GRM	590,129	303,036	304,353	1,317	0%	
12	12204	Maintenance - Depot	19,500	16,580	19,068	2,488	15%	
12	12205	Maintenance - Footpaths	500	0	0	0		
12	12206	Traffic Signs Maintenance	17,000	9,569	10,287	718	8%	
12	12208	Townsite Beautification	35,000	35,000	66,790	31,790	91%	Townsite Works
12	12219	RRG Expenses	0	0	0	0		
12	12299	Depreciation - Street, Roads, Bridges	1,017,200	433,165	440,171	7,006	2%	
			1,687,829	800,082	843,658	43,576		
Operating Income								
12	12211	Grant - MRWA Project	0	0	0	0		
12	12212	Grant - MRWA Direct	(155,000)	(155,000)	(158,490)	(3,490)	2%	
12	12213	Grant - MRWA Specific	(406,500)	(155,500)	(155,460)	40	(0)%	
12	12216	Grant - Roads to Recovery	(325,000)	(185,500)	(186,000)	(500)	0%	
			(886,500)	(496,000)	(499,950)	(3,950)		
Capital Expense								
12	12218	Electric Car Charging Station - CAPITAL	50,000	0	499	499		
12	12220	L&B Depot Shed	15,000	0	0	0		
			65,000	0	499	499		
Road Plant Purchase								
Operating Expense								
12	12359	Loss on Sale of Asset	362,000	0	0	0		
			362,000	0	0	0		
Operating Income								
12	12398	Profit on Sale of Asset	0	0	0	0		
			0	0	0	0		
Road Plant Purchase								
Capital Expense								
12	12308	Prime Movers - CAPITAL	452,000	452,000	450,942	(1,058)	(0)%	
12	14213	Construction Supervisor Vehicle - CAPITAL	60,000	0	0	0		
12	12305	Side Tipper & Dolly - CAPITAL	0	0	0	0		
			512,000	452,000	450,942	(1,058)		
Aerodromes								
Operating Expense								
12	12604	Airport Maintenance	5,300	2,370	1,975	(395)	(17)%	
			5,300	2,370	1,975	(395)		
Operating Income								
12	12601	Income Relating to Aerodromes	(100)	0	0	0		
			(100)	0	0	0		
Capital Expense								
12	12605	Airport Land - CAPITAL	0	0	0	0		
			0	0	0	0		
		TOTAL OPERATING EXPENDITURE	2,055,129	802,452	845,633	43,181		
		TOTAL OPERATING INCOME	(886,600)	(496,000)	(499,950)	(3,950)		
		TOTAL CAPITAL EXPENDITURE	2,691,000	1,236,750	1,003,743	(233,007)		

Schedule 13 Economic Services

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Rural Services								
Operating Expense								
13	13100	ABC Costs- Rural Services	0	0	2,293	2,293		
13	13119	Project TBA	0	0	16,643	16,643		State NRM Program- recoup of unspent funds
13	13123	NRM Contract	5,000	1,664	1,088	(577)	(35)%	
13	13125	Noxious Weed Control	2,000	0	0	0		
13	13126	Wild Dog Contribution	0	0	0	0		
			7,000	1,664	20,024	18,360		
Operating Income								
13	13105	Govt. Grant Funding	0	0	0	0		
			0	0	0	0		
Tourism & Area Promotion								
Operating Expense								
13	13200	Admin Allocations Tourism & Area Prom	48,000	18,000	16,548	(1,452)	(8)%	
13	13210	Area Promotion	8,000	2,100	100	(2,000)	(95)%	
13	13211	SUBS- CW Visitor Centre	4,500	0	0	0		
13	13212	SUBS- Newtravel	6,400	5,800	5,818	18	0%	
13	13213	Maintenance Caravan Park	60,250	45,515	44,766	(749)	(2)%	
13	13214	Information Bay- Carrabin	11,050	364	599	235	64%	
13	13215	Old Club Hotel Museum -Maintenance	26,100	13,865	11,863	(2,002)	(14)%	
13	13299	Depreciation - Tourism & Area Promotic	33,000	14,250	16,162	1,912	13%	
			197,300	99,894	95,856	(4,038)		
Operating Income								
13	13201	Income Relating to Tourism & Area Pron	0	0	0	0		
13	13202	Caravan Site Charges	(45,000)	(24,750)	(25,692)	(942)	4%	
13	13203	Tent Site Charges	(300)	(300)	(436)	(136)	45%	
13	13204	Souvenir Sales	(200)	(200)	(283)	(83)	42%	
13	13221	Income - Old Club Hotel Museum Entry	0	0	(4,255)	(4,255)		
			(45,500)	(25,250)	(30,667)	(5,417)		
Capital Expense								
13	13217	Caravan Park - CAPITAL	0	0	0	0		
			0	0	0	0		
Building Control								
Operating Expense								
13	13301	Contract EH Services	9,000	3,375	2,035	(1,340)	(40)%	
			9,000	3,375	2,035	(1,340)		
Operating Income								
13	13303	Building Permit Charges	(2,000)	0	1,447	1,447		
13	13304	Demolition Charges	(100)	0	0	0		
13	13305	Commission BRB	(200)	0	0	0		
13	13307	Planning Fee	0	0	0	0		
			(2,300)	0	1,447	1,447		
Community Development (CRC)								
Operating Expense								
13	13400	ABC Costs - Community Development	64,000	24,665	22,397	(2,268)	(9)%	
13	13401	Programs / Activities	20,000	6,000	1,342	(4,658)	(78)%	
13	13402	Workers Compensation Premiums	10,000	0	0	0		
13	13403	Superannuation	17,000	6,080	4,994	(1,086)	(18)%	
13	13404	Salaries	95,000	49,496	45,418	(4,078)	(8)%	
13	13405	Community Events	40,000	40,000	45,121	5,121	13%	
13	13406	Grant Generated Expenditure	0	0	0	0		
13	13610	Building Maintenance	23,500	9,275	9,370	95	1%	
			269,500	135,516	128,641	(6,875)		
Operating Income								
13	13410	Grant Funding Opportunities	(40,000)	(15,665)	(13,182)	2,483	(16)%	
13	13412	Income Relating to Westonia CRC Opera	0	0	2,695	2,695		
13	13413	Events Income	0	0	(41,164)	(41,164)		Material Variance - Event income not Budgeted for
13	13411	DPIRD Grants Funding (CRC)	(107,200)	(53,600)	(52,524)	1,076	(2)%	
			(147,200)	(69,265)	(104,174)	(34,909)		
Plant Nursery								
Operating Expense								
13	13502	Nursery Operating Costs	1,800	125	161	36	29%	
			1,800	125	161	36		
Operating Income								
13	13505	Tree Planter Hire	0	0	0	0		
			0	0	0	0		

Schedule 13 Economic Services

Prog	COA	Description	Original			Var. \$	Var. %	Comment
			Budget	YTD Budget	YTD Actual			
Other Economic Services								
Operating Expense								
13	13600	ABC Costs to Other Economic Services	8,000	6,750	7,538	788	12%	
13	13611	Water Supply Standpipes	404,500	129,497	129,545	48	0%	
13	13613	Ramelius ResourceLease - Industrial She	0	0	0	0		
13	13614	St Lukes Church	0	0	52	52		
13	13615	CO-OP Bus -Expense	150,000	0	0	0		
13	13699	Depreciation- Other Economic Services	70,500	29,375	29,617	242	1%	
			633,000	165,622	166,752	1,130		
Other Economic Services								
Operating Income								
13	13602	Community Bus Hire Charges	(1,000)	(1,000)	(2,949)	(1,949)	195%	Bus Hire Charges
13	13603	Ramelius Resource Lease - Industrial She	(19,500)	(12,400)	(10,264)	2,136	(17)%	
13	13604	Police Licensing Commissions	(5,000)	(5,000)	(5,446)	(446)	9%	
13	13609	Standpipe Water Charges - per kL	(380,000)	(69,330)	(69,290)	40	(0)%	
13	13618	Reimbursements General	(200)	(20)	(18)	2	(9)%	
			(405,700)	(87,750)	(87,967)	(217)		
Capital Expense								
13	13606	Land & Buildings - Wolfram Street Shed	0	0	103	103		
			0	0	103	103		
TOTAL OPERATING EXPENDITURE			1,117,600	406,196	413,469	7,273		
TOTAL OPERATING INCOME			(600,700)	(182,265)	(221,362)	(39,097)		
TOTAL CAPITAL EXPENDITURE			0	0	103	103		

Schedule 14 Other Property & Services

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Private Works								
Operating Expense								
14	14102	Private Works	25,000	13,742	14,503	761	6%	
			25,000	13,742	14,503	761		
Operating Income								
14	14100	Private Works Income	(25,000)	(25,000)	(35,763)	(10,763)	43%	
			(25,000)	(25,000)	(35,763)	(10,763)		
Public Works Overheads								
Operating Expense								
14	14200	Administration Allocations to PWOH	266,300	99,555	93,655	(5,900)	(6)%	
14	14202	Sick Leave Expense	19,000	19,000	22,076	3,076	16%	
14	14203	Annual & Long Service Leave Expense	100,000	24,665	22,354	(2,311)	(9)%	
14	14204	Protective Clothing - Outside Staff	5,000	5,000	6,254	1,254	25%	
14	14205	Conference Expenses- Engineering	2,000	2,000	3,647	1,647	82%	
14	14206	Medical Examination Costs	0	0	0	0		
14	14207	Public Works Overheads Allocated to W	(597,200)	(340,888)	(341,032)	(144)	0%	
14	14208	OSH Expenses	4,500	100	463	363	363%	
14	14211	Unallocated Wages	0	0	0	0		
14	14214	Eng. & Technical Support	10,000	10,000	9,380	(620)	(6)%	
14	14215	Staff Training	8,000	8,000	23,829	15,829	198%	St John Training All Outside Staff & Lifesaving Training Scott Huggett
14	14216	Insurance on Works	17,000	14,733	15,106	373	3%	
14	14217	Supervision Costs	20,000	8,330	8,995	665	8%	
14	14218	Service Pay	6,400	2,365	2,370	5	0%	
14	14219	Superannuation Cost	100,000	43,665	45,003	1,338	3%	
14	14220	Allowances & Other Costs	30,000	15,500	15,907	407	3%	
14	14221	Fringe Benefits Tax - Works	8,000	3,200	1,159	(2,041)	(64)%	
			(1,000)	(84,775)	(70,834)	13,941		
Operating Income								
14	14201	Income Relating to Public Works Overhe	(7,000)	(2,915)	(3,625)	(710)	24%	
			(7,000)	(2,915)	(3,625)	(710)		
Plant Operation Costs								
Operating Expense								
14	14302	Insurance - Plant	17,000	12,500	12,510	10	0%	
14	14303	Fuel & Oils	200,000	82,330	82,501	171	0%	
14	14304	Tyres and Tubes	20,000	5,130	6,154	1,024	20%	
14	14305	Parts & Repairs	125,000	44,085	43,799	(286)	(1)%	
14	14306	Internal Repair Wages	29,734	11,385	12,668	1,283	11%	
14	14307	Licences - Plant	8,000	8,000	6,930	(1,070)	(13)%	
14	14308	Depreciation - Plant	356,500	66,540	65,765	(775)	(1)%	
14	14309	Plant Operation Costs Allocated to Work	(801,234)	(198,555)	(198,503)	52	(0)%	
14	14310	Blades & Tynes	15,000	0	0	0		
14	14311	Consumable Items	20,000	6,664	5,606	(1,058)	(16)%	
14	14312	Expendable Tools	10,000	3,500	1,202	(2,298)	(66)%	
			0	41,579	38,631	(2,948)		
Stock Fuels & Oils								
Operating Expense								
14	14402	Purchase of Stock Materials	0	0	8,999	8,999		
			0	0	8,999	8,999		
Operating Income								
14	14404	Diesel Fuel Rebate	(30,000)	(15,500)	(16,235)	(735)	5%	
14	14405	Sale of Stock	(500)	0	0	0		
14	14406	Sale of Fuel and Scrap	(2,000)	0	651	651		
			(32,500)	(15,500)	(15,584)	(84)		
Administration								
Operating Expense								
14	14500	Expenses relating to Administration	522,000	163,369	162,823	(546)	(0)%	
14	14501	Administration Office Maintenance	64,200	26,740	30,935	4,195	16%	
14	14502	Workers Compensation Premiums- Adm	28,000	26,000	26,758	758	3%	
14	14503	Office Equipment Maintenance - Admin	8,500	2,832	1,731	(1,101)	(39)%	
14	14504	Telecommunications - Admin	0	0	350	350		
14	14505	Travel & Accommodation - Admin	2,000	0	508	508		

Schedule 14 Other Property & Services

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Administration								
Operating Expense - Continued								
14	14506	Legal Expenses Administration	5,000	0	0	0		
14	14507	Training Expenses - Admin	7,500	3,650	3,059	(591)	(16)%	
14	14508	Printing & Stationery - Admin	6,000	6,000	6,984	984	16%	
14	14509	Fringe Benefits Tax - Admin	17,000	4,250	4,637	387	9%	
14	14510	Conference Expenses - Admin	6,000	0	0	0		
14	14511	Staff Uniform - Admin	3,000	1,500	1,293	(208)	(14)%	
14	14515	Administration Costs Allocated to Progr	(745,700)	(275,715)	(274,958)	757	(0)%	
14	14517	Postage & Freight	1,500	575	437	(138)	(24)%	
14	14521	IT/Accounting Programs	35,000	27,300	28,351	1,051	4%	
14	14522	Advertising	3,000	0	0	0		
14	14559	Admin Loss on Sale	0	0	0	0		
14	14599	Depreciation - Admin	37,000	15,415	15,242	(173)	(1)%	
			0	1,916	8,150	6,234		
Operating Income								
14	14525	Admin - Reimbursement	(1,000)	(1,000)	(7,582)	(6,582)	658%	DTWD Traineeship Assistance
14	14512	Admin Re-Allocations	0	0	(5,000)	(5,000)		
14	14598	Profit on Sale of Asset - Admin	0	0	0	0		
			(1,000)	(1,000)	(12,582)	(11,582)		
Capital Expense								
14	14514	Purchase Furniture & Equipment Admin	20,000	10,000	7,410	(2,590)	(26)%	
14	14520	CEO Vehicle - CAPITAL	100,000	0	0	0		
14	14523	Administration Vehicle - CAPITAL	75,000	0	0	0		
			195,000	10,000	7,410	(2,590)		
Operating Expense								
14	14602	Gross Salaries & Wages	1,500,000	568,500	567,402	(1,098)	(0)%	
14	14603	Less Sal & Wages Alloc to Works	(1,500,000)	(568,500)	(567,402)	1,098	(0)%	
			0	0	0	0		
Unclassified								
Operating Income								
14	14701	Income Relating to Unclassified	(15,000)	(5,000)	(5,660)	(660)	13%	
14	14705	Ramelius Resources Haulage Operation	(410,000)	(119,831)	(118,945)	886	(1)%	
			(425,000)	(124,831)	(124,605)	2,742		
Unclassified								
Capital Expense								
14	14704	Land Development	50,000	24,200	24,175	(25)	(0)%	
			50,000	24,200	24,175	(25)		
Capital Income								
14	14799	Proceeds on Sale of Assets	0	0	0	0		
			0	0	0	0		
		TOTAL OPERATING EXPENDITURE	24,000	(27,538)	(552)	26,986		
		TOTAL OPERATING INCOME	(490,500)	(169,246)	(192,158)	(20,396)		
		TOTAL CAPITAL EXPENDITURE	245,000	34,200	31,585	(2,615)		
		TOTAL CAPITAL INCOME	0	0	0	0		

SHIRE OF WESTONIA
SUPPLEMENTARY INFORMATION

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SHIRE OF WESTONIA
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 NOVEMBER 2023

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
PETTY CASH and FLOATS	Cash and cash equivalents	870	0	870	0		NIL	On Hand
MUNICIPAL BANK ACCOUNT	Cash and cash equivalents	2,863,739	0	2,863,739	0	BankWest	Variable	Cheque Acc.
RESERVE FUND	Cash and cash equivalents	0	4,397,554	4,397,554	0	BankWest	Variable	Term Deposit
TRUST FUND CASH AT BANK	Cash and cash equivalents	0	0	0	40,783	BankWest	Variable	Cheque Acc.
Total		2,864,609	4,397,554	7,262,163	40,783			
Comprising								
Cash and cash equivalents		2,864,609	4,397,554	7,262,163	40,783			
		2,864,609	4,397,554	7,262,163	40,783			

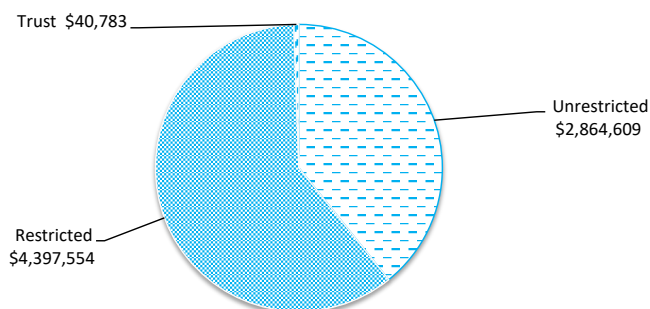
KEY INFORMATION

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



Corporate MasterCard	Transaction Summary	Total Amount \$	Institution	Interest Rate	Period End Date
Card # **** *693					
Price, Arthur W	Microsoft 365 Business Std Recurring - November 2023	39.04	Bankwest	17.99%	30-Nov-23
	Active8me internet service	434.15			
	Microsoft 365 Business Std Recurring - November 2023	121.47			
	1049449 Managed Endpoint & Subscriptions Recurring	264.99			
	Microsoft 365 Business Std Recurring - November 2023	351.07			
	1049451 Cloud Anti Spam Recurring September 2023	50.00			
	Starlink - CEO Internet	139.00			
	CADDS Surf/Sport - CEO Uniform	304.10			
	GOZNEY Rocbox - Pizza Ovens	1598.00			
	ComfortStyle Merredin - Lockable Drives	279.00			
	Office Works LG 24" FHD - Movie Theatre	104.95			
	7Eleven - Diesel Purchase	178.61			
	Commercial Hotel - Staff Volunteer Lunch	487.50			
	Dropbox Subscription	184.67			
	Sydney Tools	78.00			
	Bank Fees Expense	99.00			
	Foreign Transaction Fee	52.59			
		4766.14			
Card # **** *035					
Geier, Jasmine L	Melbourne Cup Staff Lunch	175.00	Bankwest	17.99%	30-Nov-23
	Surgical House	175.18			
	Clark Rubber - Pool Supplies	384.12			
	Office Works - A4 Snap Frame	82.29			
	Dept Transport -T139 - 12 Mth License	415.70			
	Apple Iphone Construction Supervisor	1178.00			
		2410.29			
		7176.43			

SHIRE OF WESTONIA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023

4 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD
	Opening Balance	Interest Earned	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Interest Earned	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Reserve -Long Service Leave	112,168	4,000	0		116,168	112,168	0	0	0	112,168
Reserve -Plant	1,030,587	40,000	0	(110,000)	960,587	1,030,587	0	0	0	1,030,587
Reserve -Building	1,524,667	15,000	0	(600,000)	939,667	1,524,667	0	0	0	1,524,667
Reserve -Communication/Inform	70,765	2,500	0		73,265	70,765	0	0	0	70,765
Reserve -Community Developme	591,711	23,000	0	(150,000)	464,711	591,711	0	0	0	591,711
Reserve -Waste Management	125,468	5,000	0		130,468	125,468	0	0	0	125,468
Reserve -Swimming Pool Redev	464,606	6,000	0	(400,000)	70,606	464,606	0	0	0	464,606
Reserve -Roadworks	477,583	15,000	0		492,583	477,583	0	0	0	477,583
	4,397,555	110,500	0	(1,260,000)	3,248,055	4,397,555	0	0	0	4,397,555

5 CAPITAL ACQUISITIONS

	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Capital acquisitions				
Buildings - specialised	2,075,000	183,000	213,209	30,209
Furniture and equipment	37,500	12,250	20,560	8,310
Plant and equipment	687,000	452,000	450,942	(1,058)
Acquisition of property, plant and equipment	2,799,500	647,250	684,711	37,461
Infrastructure - roads	1,994,000	830,820	549,689	(281,131)
Infrastructure-footpaths	120,000	50,000	2,613	(47,387)
Acquisition of infrastructure	2,114,000	880,820	552,302	(253,597)
Total capital acquisitions	4,913,500	1,528,070	1,237,012	(216,136)
Capital Acquisitions Funded By:				
Capital grants and contributions	931,500	341,000	341,460	460
Reserve accounts				
Reserve -Plant	110,000	0	0	0
Reserve -Building	600,000	0	0	0
Reserve -Community Development	150,000	0	0	0
Reserve -Swimming Pool Redevelopment	400,000	0	0	0
Contribution - operations	2,722,000	1,187,070	1,578,472	391,402
Capital funding total	4,913,500	1,528,070	1,919,932	391,862

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.

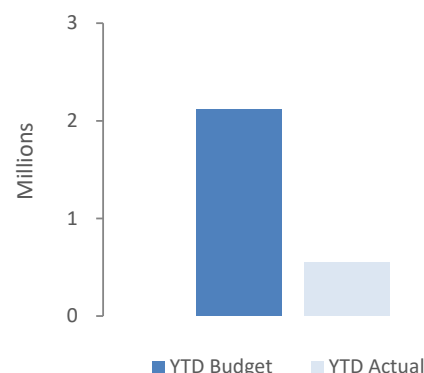
Initial recognition and measurement for assets held at cost

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 recognised 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.

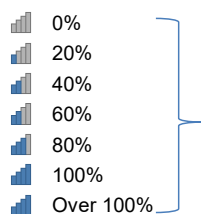
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



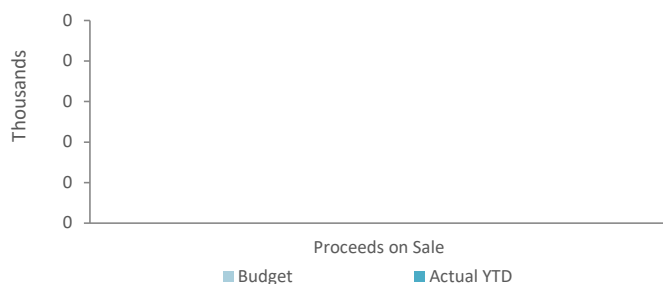
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

		Adopted			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
Building					
07702	Purchase Buildings - Medical Centre Upgrades	25,000	0	0	0
08104	Purchase Land & Buildings- Seniors civic Centre	200,000	0	0	0
09127	Purchase - Staff Housing - Shed 4 Quartz Street	40,000	0	0	0
09128	Purchase Land & Buildings - New Staff Housing	160,000	0	0	0
10702	Purchase Land & Buildings - Niche Wall Cemetery	15,000	0	0	0
11102	Purchase Land & Buildings - Sun Deck	40,000	0	0	0
11204	Purchase Land & Buildings -Kiosk/Ablution Redevelopmen	1,350,000	3,000	3,000	0
11309	Bowling Green Redevelopment - CAPITAL	180,000	180,000	209,710	-29709.81
12218	Electric Car Charging Station - CAPITAL	50,000	0	499	-498.91
12220	L&B Depot Shed	15,000	0	0	0
		2,075,000	183,000	213,209	
Furniture & Equipment					
11103	Purchase Furniture & Equipment -Generator Complex	12,500	0	0	0
11603	Purchase Furniture & Equipment - PlayGround Fencing	5,000	2,250	1,000	1250
11609	Projector Upgrades- Old Hall Movie Theater	0	0	12,047	-12047.46
13606	Land & Buildings - Wolfram Street Shed & Façade	0	0	103	-102.67
14514	Purchase Furniture & Equipment Administration	20,000	10,000	7,410	2590
		37,500	12,250	20,560	
Plant & Equipment					
12308	Prime Movers - CAPITAL	452,000	452,000	450,942	1058.3
14213	Construction Supervisor Vehicle - CAPITAL	60,000	0	0	0
14520	CEO Vehicle - CAPITAL	100,000	0	0	0
14523	Administration Vehicle - CAPITAL	75,000	0	0	0
		687,000	452,000	450,942	
Infrastructure-roads					
C0010	Begley Road (No 0010)	44,500	18,540	0	18540
C0018	George Road (No 0015)	89,000	37,085	0	37085
C0092	Leeman Road (No 0092)	80,500	33,540	0	33540
C0011	Maxfield Road (No 0011)	103,000	42,915	0	42915
C0025	Rabbit Proof Fence Road (No 0025)	87,500	36,455	7,064	29390.93
C0025N	Rabbit Proof Fence Road North (No 0025)	150,000	62,500	0	62500
C0069	Wahlsten Road (No 0069)	79,500	33,125	0	33125
C0021	Warrachuppin Nth Road (No 0021)	76,500	31,875	1,860	30014.88
C0015	Echo Valley Gravel Resheet	149,500	62,290	41,152	21137.52
C0030	Maisefield Gravel Resheet	130,000	54,165	77,181	-23015.92
C0078	Geelakin Road (No 0078)	52,000	21,665	3,344	18320.68
C0013	McPharlin Road (No 0013)	87,500	36,455	0	36455
	MRWA Project Construction				0
RRG84C	Warralakin Road Reconstruction	609,500	253,960	2,865	251095.31
	Roads to Recovery Construction				0
R2R04	Walgoolan South Road (No 0005)	69,000	28,750	0	28750
R2R80	DellaBosca Road (No 0080)	186,000	77,500	416,222	-338721.92
		1,994,000	830,820	549,689	
Infrastructure-footpaths					
FP0061	Wolfram Street Footpaths	50,000	20,835	2,613	18221.59
R2R60	Cement Street Footpaths	70,000	29,165	0	29165
		4,913,500	1,528,070	1,237,012	338,444

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
552	Toyota Hilux Duel Cab -111WT	50,000	0	0	(50,000)	0	0	0	0
418	Freightliner 2014 Prime Mover WT12	127,000	0	0	(127,000)	0	0	0	0
544	Toyota LandCruiser - 0WT	100,000	0	0	(100,000)	0	0	0	0
545	Toyota Prado -02WT	85,000	0	0	(85,000)	0	0	0	0
		362,000	0	0	(362,000)	0	0	0	0



7 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 30 November 2023
	\$	\$	\$	\$
Inventory				
Fuel and materials	19,308	0	(19,308)	0
Total other current assets	19,308	0	(19,308)	0

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.

9 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	Reassessed	Total
	\$/ (cents)	Properties	Value	Revenue	Reassessed Rate Revenue	Revenue	Revenue	Rate Revenue	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
GRV -Residential	0.0770	57	715,910	55,155	0	55,155	55,155	0	55,155
GRV- Mining	0.224171	2	1,305,800	292,722	0	292,722	292,722	0	292,722
Unimproved value									
UV - Rural/Pastoral	0.0123	124	64,709,013	794,303	0	794,303	796,623	1,551	798,174
UV - Mining	0.012275	5	171,482	2,105	0	2,105	2,105	0	2,105
Sub-Total		188	66,902,205	1,144,285	0	1,144,285	1,146,606	1,551	1,148,156
Minimum payment									
Gross rental value									
GRV -Residential	370	16	19,098	5,920	0	5,920	5,920	0	5,920
GRV- Mining	370	0	0	0	0	0	0	0	0
Unimproved value									
UV - Rural/Pastoral	370	18	160,387	6,660	0	6,660	6,660	0	6,660
UV - Mining	200	20	83,410	4,000	0	4,000	4,000	0	4,000
Sub-total		54	262,895	16,580	0	16,580	16,580	0	16,580
Amount from general rates						1,160,865			1,164,736
Ex-gratia rates						4,900			4,931
Total general rates						1,165,765			1,169,667

10 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 November 2023
		\$	\$	\$	\$	\$
Employee Related Provisions						
Provision for annual leave		144,593	0	0	0	144,593
Provision for long service leave		77,253	0	0	0	77,253
Total Provisions		221,846	0	0	0	221,846
Total other current liabilities		221,846	0	0	0	221,846

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.

SHIRE OF WESTONIA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023

OPERATING ACTIVITIES

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Grants, subsidies and contributions revenue		
	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$
Grants and subsidies			
Grants Commission Grant Received - General	362,000	24,834	24,834
Grants Commission Grant Received- Roads	250,000	16,009	16,009
FESA Operating Grant	35,000	16,590	16,590
LRCIP - Round 3	361,000	311,000	310,690
Grant - MRWA Direct	155,000	155,000	158,490
	1,163,000	523,433	526,613
Contributions			
Edna May MOU Emergency Services	13,500	6,750	6,818
Reimbursement Rural Health West	9,500	6,000	1,864
WAPHA - Medical Centre Upgrades Income	25,000	25,000	25,000
WAPHA /Other Funding	45,000	0	0
Income School Facility/Main Building	26,000	13,830	14,773
Income Relating to Aged & Disabled - Senior Citizens	5,000	2,500	0
Income 55 Wolfram St -Ramelius Resources	500	205	0
Income Edna May MOU 33%	17,500	12,750	12,366
Income Edna May MOU WPA 67%	30,000	25,100	25,100
DFES Grant	12,500	0	0
Grant -Electric Car Charging Station	22,000	9,165	0
Grant Funding Opportunities	40,000	15,665	13,182
DPIRD Grants Funding (CRC)	107,200	53,600	52,524
	353,700	170,565	151,626
TOTALS	1,516,700	693,998	678,239

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grants, subsidies and contributions revenue		
	Adopted Budget	YTD	YTD Revenue
	Revenue	Budget	Actual
	\$	\$	\$
Capital grants and subsidies			
LotteryWest /Menshed	200,000	0	0
Grant - MRWA Specific	406,500	155,500	155,460
Grant - Roads to Recovery	325,000	185,500	186,000
	931,500	341,000	341,460



**SHIRE OF WESTONIA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

13 TRUST FUND

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2023	Amount Received	Amount Paid	Closing Balance 30 Nov 2023
	\$	\$	\$	\$
LGMA - Receipts	5,672	1,600	0	7,272
Westonia Historical Society	23,445	0	0	23,445
Cemetry Committee	16,920	0	(6,854)	10,066
	46,037	1,600	(6,854)	40,783

9.1.3 GST RECONCILIATION REPORT – NOVEMBER 2023

Responsible Officer:	Bill Price, CEO
Author:	Jasmine Geier, Deputy Chief Executive Officer
File Reference:	F1.4.4 Audit Report
Disclosure of Interest:	Nil
Attachments:	Attachment 9.1.3 GST Report
Signature:	Officer  CEO 

Purpose of the Report

- Executive Decision Legislative Requirement

The GST reconciliation is presented to Council as a means of indicating Council’s current GST liability, which has an impact on Council’s cash-flow.

Background

The Reconciled Balance of the GST Ledger to the General Ledger as reported as at November 2023 provided to Council on a monthly basis as a means of keeping Council informed of its current GST liability.

Comment

The GST Reconciliation Report is attached for Councillor consideration.

Statutory Environment

Nil

Policy Implications

Council does not have a policy in regard to Goods and Services Tax.

Strategic Implications

Nil

Financial Implications

The GST reconciliation is presented to Council as a means of indicating Council’s current GST liability, which has an impact on Council’s cash-flow.

Voting Requirements

- Simple Majority Absolute Majority

OFFICER RECOMMENDATIONS

That the GST Reconciliation totalling \$19,200 for the period ending November 2023 adopted.

Shire of Westonia
Business Activity Statement
November 2023

Total Sales and Purchases		\$
G1	Total Sales	254,596
G3	Other GST Free Sales	175,832
G4	Input Taxed	4,630
G10	Capital Purchases	383,885
G11	Non-Capital Purchases	147,370



Amounts you owe the ATO (Credits in ledger)		\$
1A/ G9	GST On Sales (GL Balance)	6,740
4	PAYG (GL 94660)	23,584
6A	FBT Instalment	-
7C	Fuel Tax credit over claim	-
<i>Total you owe the ATO</i>		<u>30,324</u>

PAYG		\$
W1	Total Salary Wages & Other	110,799
W2	Amount withheld from Payments at W1	23,584
W4	Amount withheld where no ABN is quoted	-
W3	Other amounts withheld	-

Amounts the ATO owes you (Debits in ledger)		\$
1B/ G20	GST on Purchases (GL Balance)	45,177
7D	Fuel Tax Credit	4,347
<i>Total the ATO owes you</i>		<u>49,524</u>

FBT		\$
F1	FBT Instalment Amount	-

Activity Statement Net Amount		\$
Amounts you owe the ATO (Credits in ledger)		30,324
Amounts the ATO owes you (Debits in ledger)		49,524
Payment (Red - Refund)		<u>(19,200)</u>

Authorisation	
Prepared By:	
Date:	13/12/2023
Checked & Lodged By:	
Date:	13/12/2023

BAS Journal			
	Debit	Credit	Description
1405000 - GST Income (Liability)	6,740		BAS liability due to ATO
1406010 - PAYG Tax Gen	23,584		PAYG paid to ATO
1304000 - GST Expense (Asset)		45,177	BAS purchases claimed from ATO
1144040.114 - Fuel Tax Credit Gen		4,347	FTC
1145090.580 - Fringe Benefits Tax - Admin Gen			FBT
1142210.502 - Fringe Benefits Tax - Works Gen			FBT
1406020 - ATO Clearing Account	19,200		Due from/to ATO
			BAS-Rounding
	<u>49,524</u>	<u>49,524</u>	

Statutory Environment

Regulation 12 of the Local Government (Administration) Regulations.

Policy Implications

Council Policy 1.1

Strategic Implications

Nil

Financial Implications

Nil

Voting Requirements



Simple Majority



Absolute Majority

OFFICER RECOMMENDATIONS

That the following meeting schedule for 2024 be advertised in accordance with the requirements of legislation:-

Ordinary Council meetings:

February	Thursday 15 th	March – Thursday 21 st
April	Thursday 18 th	May – Thursday 16 th
June	Thursday 20 th	July – Thursday 18 th
August	Thursday 15 th	September–Thursday 19 th
October	Thursday 17 th	November–Thursday 21 st
December	Thursday 19 th	

with all meetings commencing at 3.30pm in the Council Chamber, Wolfram Street, Westonia.



The Audit Committee meetings is at this stage proposed for the following dates (or as required) :

April – Thursday 18th

August – Thursday 15th

October – Thursday 17th

9.1.5 ANNUAL FINANCIAL REPORT & FINANCIAL STATEMENTS

Responsible Officer:	Bill Price, CEO	
Author:	Jasmine Geier, DCEO	
File Reference:	CA1.3.2	
Disclosure of Interest:	Nil	
Attachments:	Nil	
Signature:	Officer	CEO
		

Purpose of the Report

Executive Decision

Legislative Requirement

Council adoption of the Audit Report and Management Letter for the 2022/23 financial year is required as per recommendation from the Audit Committee.

Background

The Shire of Westonia auditors have completed the Annual Audit for the financial year ending 30th June 2023 as per the Local Government Act 1995 as amended and the Local Government (Financial Management) Regulations 1996.

The auditors attended Council's offices on the 21st to 25th August 2023 to complete their final audit.

As a result Council adopted the Annual Report and Annual Statements minus the Audit Report for the Year ending 30th June 2023 at the December 2023 Ordinary Council meeting.

Comment

Council is now required to adopt the Audit Report and Management Letter as it was received from the Auditor and Auditor General after the December Ordinary meeting.

With the adoption, Council will need to arrange a date for the Annual Electors Meeting

Following acceptance of the Annual Report by Council, Council is required to hold a general meeting of electors within 56 days. At least 14 days local public notice must be given of an electors meeting. The Annual Electors Meeting must be held prior to 15th February 2024, noting that the February Council meeting is the 15th February 2024.

Statutory Environment

Local Government Act 1995 (As Amended)

5.27. Electors' general meetings

- (1) A general meeting of the electors of a district is to be held once every financial year.
- (2) A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.
- (3) The matters to be discussed at general electors' meetings are to be those prescribed.

5.54 Acceptance of annual reports

(1) Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.

* Absolute majority required.

(2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2

months after the auditor's report becomes available.

[Section 5.54 amended by No. 49 of 2004 s. 49.]

5.55 Notice of annual reports

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

Division 4 — General

7.12A. Duties of local government with respect to audits

- (1) A local government is to do everything in its power to —
 - (a) assist the auditor of the local government to conduct an audit and carry out his or her other duties under this Act in respect of the local government; and
 - (b) ensure that audits are conducted successfully and expeditiously.
- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.
- (3) A local government is to examine the report of the auditor prepared under section 7.9(1), and any report prepared under section 7.9(3) forwarded to it, and is to —
 - (a) determine if any matters raised by the report, or reports, require action to be taken by the local government; and
 - (b) ensure that appropriate action is taken in respect of those matters.
- (4) A local government is to —
 - (a) prepare a report on any actions under subsection (3) in respect of an audit conducted in respect of a financial year; and
 - (b) forward a copy of that report to the Minister,

by the end of the next financial year, or 6 months after the last report prepared under section 7.9 is received by the local government, whichever is the latest in time.

[Section 7.12A inserted by No. 49 of 2004 s. 8.]

Local Government (Financial Management) Regulations 1996

51. Completion of financial report

- (1) After the annual financial report has been audited in accordance with the Act the CEO is to sign and append to the report a declaration in the form of Form 1.
- (2) A copy of the annual financial report of a local government is to be submitted to the Departmental CEO within 30 days of the receipt by the local government's CEO of the auditor's report on that financial report.

[Regulation 51 amended in Gazette 18 Jun 1999 p. 2639; 20 Jun 2008 p. 2726.]



Policy Implications

Council does not have a policy in relation to this matter.



Strategic Implications

Nil



Financial Implications

Nil



Voting Requirements



Simple Majority



Absolute Majority

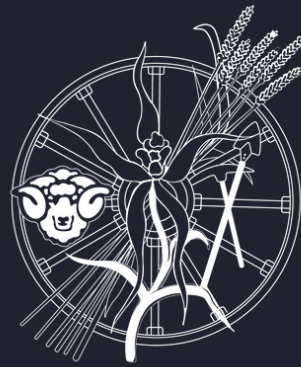
OFFICER RECOMMENDATIONS

That Council accepts the recommendation from the Audit Committee, therefore:

- 1. reconfirms the Annual Financial Report for the Financial Year 2022/23;**
- 2. reconfirms the Annual Report for the 2022/23 Financial Year inclusive of the above as presented;**
- 3. Adopts the Audit Report for 2022/23 Financial Year;**
- 4. Adopts the Management Report for the 2022/23 Financial Year; and**
- 5. Advertises Annual Elector's Meeting be held on (Thursday 15th February 2024) commencing at (6.30pm) in the Old Miner Hall.**

2022-23

Annual Report



SHIRE OF
WESTONIA
A vibrant community lifestyle



08 90467063



shire@westonia.wa.gov.au



westonia.wa.gov.au





The annual report produced by the Shire of Westonia provides an opportunity to reflect on achievements of the last year and determine progress towards ongoing strategic goals.

The report also fulfills the requirement set out by the Local Government Act 1995 for local governments to plan for the future and to produce an annual report by 31 December each year, and informs the Strategic Community Plan (SCP) and Corporate Business Plan (CBP) that are a requirement of the Local Government (Administration) Regulations 1996.





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Welcome to the 22/23 Annual Report

The report also provides a platform to inform and engage our employees with information on how well we have performed over the year, how their efforts have contributed to achieving our vision and what to expect in the coming year.

This report is divided into the following main sections:

- The year in review – summary of performance
- Our Shire – overview of the Shire's democratic governance, services and community connections
- Our performance – detailed performance results organised according to our 4 strategic themes
- Our organisation – structure, corporate governance, workforce profile and safety performance
- Financial report.—This is to provide information back to the community on the overall health of the organisation.

Copies of this report can be obtained in the following ways:

In person: Collect a hard copy from the Shire administration office

Online: www.westonia.wa.gov.au

Email: shire@westonia.wa.gov.au

Comments:

Council and Shire of Westonia officers are keen for any feedback you may have on the Annual Report. This can be in writing and dropped off at any shire building or emailed to the shire at: shire@westonia.wa.gov.au





Westonia Discovery

Westonia came into existence with the discovery in 1910 of gold in the area, by a sandalwood cutter named Alfred Weston (May 17, 1876 - September 26, 1924). Initially the area was known as *Weston's Reward* and later as *Westons*.

Alfred David Weston, a sandalwood cutter and part time prospector, the town owes its origin to gold mining. Gold mining is still an important industry in the area, although the **shire's** primary industry is now wheat and sheep farming. All its streets are named after minerals and the town has preserved a streetscape facade that reflects its Edwardian origins

By 1915 there were two major mines in the area, and the population was in excess of 500. By 1917 the area, by then known as *Westonia*, had a population of more than 2,000. In 1919, low gold prices forced the closure of the mines, and many people left the area.

Westonia was gazetted as a town in February 1926. In 1935 one of the mines reopened, but closed again in 1948, only to be reopened in 1985. The mine then closed once again in 1991. In mid-2009, it was announced that mining would once again commence at **Westonia's** Edna May Gold Mine, owned and mined by Catalpa Resources. With the first gold pour made in May 2010, coinciding with the centenary of the discovery of gold in the district. In November 2011 the merger of Catalpa Resources and Conquest Mining Limited came the new Controlling Operator Evolution Mining. Then in October 2011 Evolution Mining entered into a binding agreement for the Sale to Ramelius

Resources who are still in operation today.

Walking through Westonia is a leap back in time. Established during the gold rush era, the town has restored and rebuilt its fine buildings to create a streetscape straight out of the pioneering era. From the original bank, cafe and green grocer store to the bright red doors on Westonia's fire station, wander through town and imagine life here during the mining boom of the early 1900s.

The township is nestled amid 4,000 hectares of salmon gum, morrell and gimlet woodland, dotted with granite outcrops, as well as remnants of the town's gold mining past.

Hit the four kilometre Woodlands and Wildflowers Heritage Trail to explore the native bushland, taking in Westonia Common woodland and historic points of interest.

Or drive a little way out of town to Boodalin Soak or Sandford Rocks - both are picturesque spots providing the opportunity to explore woodlands, granite outcrops, refreshing pools and diverse native flora.

Time your visit to coincide with spring wildflower season (June to November) and you'll find the arid landscape transformed by a plethora of vibrant wildflowers after replenishing winter rains.

When it's time for refreshments and a rest from exploring this unique outback town and landscape, you'll find everything you need in Westonia, including motel and caravan park accommodation .



Westonia

SNAPSHOT



**POPULATION
FORECAST 2021**

311

**POPULATION
FORECAST 2031**

319



46

**MEDIAN AGE
OF RESIDENTS**



128

**RESIDENTIAL
DWELLINGS**



40%

**OF HOUSEHOLDS
ARE MADE UP OF
COUPLES AND CHILDREN**



18%

**OF RESIDENTS
WERE BORN
OVERSEAS**

COVERING AN AREA OF 3,268 SQUARE KILOMETRES, LOCATED IN WESTERN AUSTRALIA'S WHEATBELT, 316KMS EAST OF PERTH, 306 **KMS WEST OF KALGOORLIE** AND 55KMS EAST OF MERREDIN ON THE WHEATBELT WAY DRIVE TRAIL THE SHIRE OF WESTONIA IS RENOWNED FOR **IT'S** STUNNING NATURAL WOODLANDS, BREATHTAKING GRANITE OUTCROPS, BEAUTIFUL WILDFLOWERS AND VAST OPEN SKIES

Local industries include Wheat, grain and sheep farming, Gold Mining, Dolomite Mining, Earth Moving, and Heavy Transport

As a snapshot, the Shire manages over 764kms of Unsealed Roads, 121kms of Sealed Roads, gardens, playgrounds and sporting fields.

Shire Attractions include Westonia Facades, Boodalin Soak, Sandford Rock, Elachbutting Rock, Baladjie Rock, Wild Flowers, Woodlands Granite Outcrops, Westonia Common, Historic Westonia Tavern, Rabbit Proof Fence, Old Miners Hall, Golden Pipeline Drive Trail, Hood- Penn Old Club Hotel Museum, and the Wheatbelt Way Drive Trail.

In 2022-2023, the Shire of Westonia balanced its Budget of \$3.6 million to ensure service delivery remained high and the community received value for money.



A reflection on our Shire

A unique blend of rural, residential, commercial and industrial land.

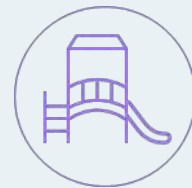


316km

East of Perth CBD

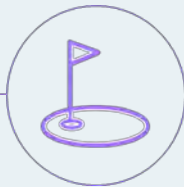
1

PLAYGROUNDS
WITH NATURE
PLAY AREAS



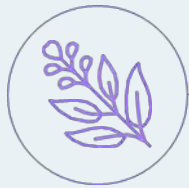
4 ACTIVE
PARKS

INCL. GOLF COURSE,
SPORTING PAVILION,
AND SPORTING GROUNDS



\$114m

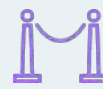
GROSS REGIONAL
PRODUCT



CONSERVATION RESERVES

TOTALING **13,147**
HECTARES

1

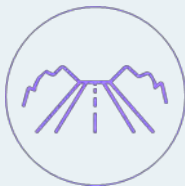


MUSEUM

1

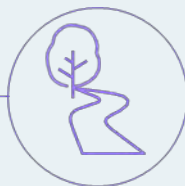


LIBRARY



885

KILOMETRES
ROAD NETWORK



3,628

KILOMETRES
SHIRE LAND AREA

1



RECREATION
CENTRE

1



AQUATIC
CENTRE



92

DOG/CAT
REGISTRATIONS



12

BUILDING
PERMITS ISSUED

1



OPERATIONAL
GOLD MINE

11



LOCAL
BUSINESSES

\$155,968

Average Income per
Household before Tax





Message

from the
PRESIDENT

It is with great anticipation and enthusiasm that I address you today as your Shire President, looking ahead to the promises and opportunities that the 2022-2023 Financial Year brings.

Our community has consistently shown tremendous strength and determination. We have overcome adversity and welcomed change, demonstrating time and again that we are a resilient and forward-thinking Shire. I am really proud of each of you for your continuous support.

We shall continue our careful efforts to manage our resources efficiently in the coming fiscal year. Every financial decision we make is motivated by the common aim of improving our people's well-being. We are committed to maintaining critical services, sustaining infrastructure upgrades, and cultivating a climate conducive to the growth of local businesses.

Our Shire flourishes when we work together, and your participation is critical. We are committed to hearing and responding to your concerns. Your views and suggestions will assist us in charting a course that best represents our community's needs and goals.

We remain committed to budgetary responsibility. Our budget will reflect smart financial management, ensuring that every dollar we spend is used wisely to benefit our Shire.

I want to express my heartfelt gratitude to our dedicated Shire Council, our hardworking staff, and the volunteers that work tirelessly to help our town grow. Your commitment is the foundation of our progress.

As we look to the horizon, let us embrace the new financial year with optimism, unity, and a shared commitment to the continued success of Westonia Shire. Our journey is an ongoing one, and together, we are well-equipped to navigate its twists and turns.

Thank you for entrusting us with the responsibility of serving this remarkable community.



Cr Mark Crees
Westonia Shire President



ELECTED

MEMBERS and

Attendance

As at 30 June 2023

Council members make important decisions relating to the whole of the district by considering the views of the community. They also work together with the community, the CEO and the Administration to set the strategic direction of the Shire.

Council has no operational standing committees however the following portfolios have been issued to Councillors who meet and attend meetings on an as needs basis.



Council and Committee Meeting Attendance

Council Meetings are held on the third Thursday of each month with the exception of January. All Council meetings are held in the Westonia Council Chambers located in the Westonia Community Resource Centre, 33 Wolfram Street Westonia.

The Council and Committee meetings are open to the public and there is public question time at the beginning of both Council and Committee meetings at which time the general public may ask questions on any Local Government matter.

Under Chapter 2M of the Corporations Act 2001 states that Councillors' attendance at all Council meetings and Committee meetings which they have been appointed a member, be reported in the Annual Report.

The following table details the types of meetings held during 2022/23, the number of meetings held and the attendance of each Council member.

COUNCIL MEMBERS	Ordinary Council	Electors AGM	Audit and Risk
Number of meetings held	11	1	2
President Cr M Crees	11	1	2
Deputy President Cr R. DellaBosca	11	1	2
Cr B. Huxtable	11	1	2
Cr DL. Geier	10	1	2
Cr KM Day	11	1	2
Cr R. Corsini	11	1	2

Councillor Expenses

It is important that Councillors can carry out their role without being unduly financially disadvantaged. The **Shire's** Councillor Allowances, Expenses and Recognition policy outlines what support will be provided by the Shire taking into account the responsibilities and commitment of serving as community representatives.

The policy provides for electronic equipment, training, travel and reimbursement of expenses.

A Summary of the Allowances, expenses and fees paid by the Shire of Westonia to Councillors for the financial year are outlined

Description	2021/22 actual(\$)	2022/23 actual(\$)
Meeting Fees	21,534	21,533
Presidents Allowance	5,553	5,589
IT allowance	1,200	0
Travelling expenses	678	836
Corporate Apparel	1,841	0
Total	30,806	27,958



Training and professional development

To enable Council members to develop and maintain skills and knowledge relevant to their roles as representatives of the Shire, Council members are encouraged to attend conferences, workshops, forums and training events. Local governments are required to report on training undertaken by Council members each financial year..

On 27 June 2019, the *Local Government Legislation Amendment Act 2019* (the Amendment Act) was passed in parliament which introduced provisions relating to Council Member training and professional development. Council members are required to complete a Council Member Essentials course of training within 12 months of the day on which they are elected. The following table lists mandatory training completed by Council members that were elected after October 2019.

Council Member	Understanding Local Government	Serving On Council	Meeting Procedures	Conflicts of Interest	Understanding Financial Reports and Budgets
President Cr M Crees					
Cr B. Huxtable	★	★	★	★	★
Cr DL. Geier	◆	◆	◆	◆	◆
Cr K. Day	●	●	●	●	●
Cr R. DellaBosca	●	●	●	●	●
Cr R. Corsini	●	●	●	●	●

★ Training completed in 2022/23 ◆ Training completed in 2021/22 ● Training completed in 2020/21



6

COUNCIL MEMBERS



11

COUNCIL MEETINGS
DURING 2022-2023



2

AUDIT MEETINGS



SHIRE PRESIDENT MARK CREES

Councillor since: October 2021
Current term expires: October 2025
Gender: Male
Linguistic Background: English
Country of Birth: Australia
Contact: 0428 447 034
cr.crees@westonia.wa.gov.au

Portfolio: Community Development, Agriculture, (Inc Eastern Wheatbelt Declared Species Group, WALGA, Emergency Services (proxy to D.Geier), WEROC (Proxy to K.Day) Development Assessment Panels & Transport (proxy to K.Day)

DEPUTY PRESIDENT ROSS DELLA BOSCA

Councillor since: October 2017
Current term expires: October 2023
Gender: Male
Linguistic Background: English
Country of Birth: Australia
Contact: 0428 467 180
cr.dellabosca@westonia.wa.gov.au

Portfolio: Community Development, Agriculture, (Inc Eastern Wheatbelt Declared Species Group), Sport & Recreation, Westonia Progress, Tourism (Proxy to B.Huxtable)

CR BILL HUXTABLE

Councillor since: October 2013
Current term expires: October 2025
Gender: Male
Linguistic Background: English
Country of Birth: Australia
Contact: 0459 181 932
cr.huxtable@westonia.wa.gov.au

Portfolio: Community Development, Tourism, Sport & recreation, Development Assessment Panels (proxy to M.Crees) & Westonia Progress (Proxy to R.Corsini)

CR RENAE CORSINI

Councillor since: October 2015
Current term expires: October 2023
Gender: Female
Linguistic Background: English
Country of Birth: Australia
Contact: 0437 168 198
cr.corsini@westonia.wa.gov.au

Portfolio: Community Development, Agriculture, (Inc Eastern Wheatbelt Declared Species Group, WALGA, Emergency Services (proxy to D.Geier), WEROC (Proxy to K.Day) Development Assessment Panels & Transport (proxy to K. Day)

CR KARIN DAY

Councillor since: 2011 – 2015
Current term expires: October 2023
Gender: Female
Linguistic Background: English
Country of Birth: Australia
Contact: 0428 447 014
cr.day@westonia.wa.gov.au

Portfolio: WEROC, Wheatbelt Communities, WALGA, Community Development, Transport, Development Assessment Panels (proxy to D.Geier), Sport & Recreation

CR DAIMON GEIER

Councillor since: October 2017
Current term expires: October 2025
Gender: Male
Linguistic Background: English
Country of Birth: Australia
Contact: 0407 258523
cr.daimon.geier@westonia.wa.gov.au

Portfolio: Community Development, Emergency Services, Sport & Recreation, Development Assessment Panels & Bush Fire Representative (proxy to R.Della Bosca)

Message

from the
CHIEF EXECUTIVE OFFICER

I hope this message finds you in good health and spirits. As we embark on the 2022-2023 Financial Year, I wanted to take a moment to reflect on our journey and share some insights into what lies ahead for our community.

As we navigate the financial landscape, we will maintain a responsible and sustainable approach to our budget, ensuring that every dollar is spent wisely and for the benefit of our community.

Over the past year, despite the challenges posed by various global and local factors, our Shire has shown remarkable resilience and adaptability. Through prudent financial management and the dedication of our staff and **community members, we've been able to** continue providing essential services, supporting local businesses, and investing in projects that enhance the quality of life for all.

I want to express my gratitude to our dedicated staff, committed community members, and our local businesses for their unwavering support and hard work. Together, we are Westonia, and together, we will continue to thrive.

In the upcoming financial year, we are committed to further strengthening the foundation of our community. We will continue to focus on infrastructure improvements, ensuring our roads are safe and reliable, and our public spaces are inviting and well-maintained. We also have exciting plans to enhance educational and recreational opportunities for our youth and residents of all ages.

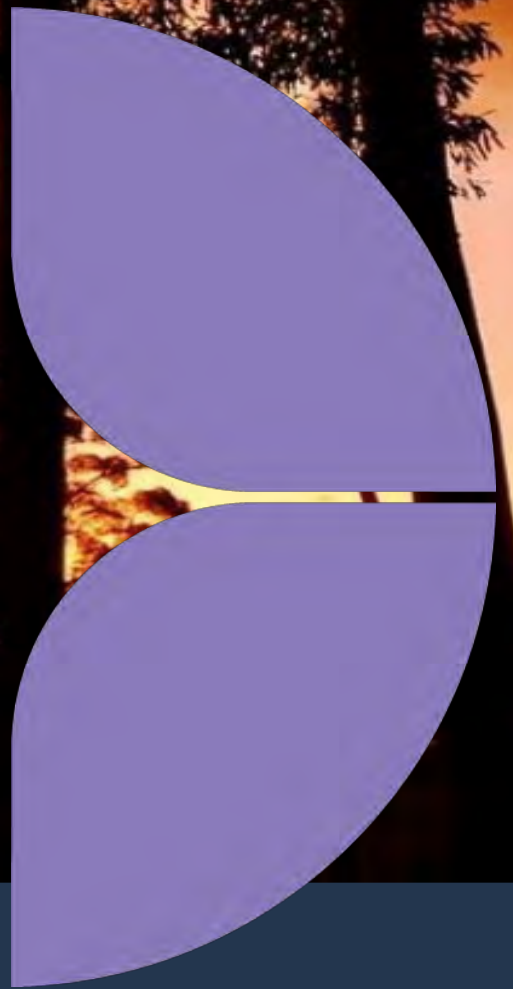
In closing, I encourage you all to stay engaged, stay informed, and stay connected. Your participation is vital in shaping the future of our Shire.

Transparency and community engagement remain at the heart of our governance. We will actively seek your input and feedback on important matters affecting our Shire. Your voices matter, and we are dedicated to listening and acting on your concerns.

Thank you for your trust and partnership. Let us look forward to a year of growth, resilience, and prosperity for Westonia Shire.



Bill Price





ANNUAL DISCLOSURE OF SALARIES

Regulation 19B of the Local Government (Administration) Regulations 1996, requires this Annual Report to disclose the number of employees 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.

The below table outlines the number of employees of the Council, in bands of \$10,000, entitled to an annual cash salary of \$100,000 or more.

Annual salary	Number of employees (2022-2023)
\$130,000-139,999	0
\$140,000-149,999	1
\$150,000-159,999	0

Annual cash salaries as outlined above are exclusive of superannuation, car allowances and any other form of allowance or car payments made to employees as part of their remuneration.

PUBLIC INTEREST DISCLOUSER ACT 2009

No public interest disclosures were reported to the Shire during the reporting period

MINOR COMPLAINTS

For the purpose of Section 5.121 of the *Local Government Act 1995* Council must report entries recorded in the Register of Complaints during the financial year.

Council did not receive any complaints during the 2022/23 financial year

DELEGATIONS REVIEW

The Shire of Westonia has complied with items 1 to 4.

In accordance with Section 5.46 of the *Local Government Act 1995* a review was undertaken of the **Shire's** Delegations Register during this period, with Council adopting the review at its March 2023 meeting (ref 09/03-22)

LOCAL LAWS REVIEW

A review is to be conducted within 8 years from the day each Local Law commenced, or from when a report of a review of the Local Law was accepted under s3.16

Section 3.16 of the Local Government Act requires periodic reviews of Local Laws. A Local Government is to carry out a review of a Local Law to determine whether or not it considers that it should remain unchanged, be repealed or amended.

Council is currently undergoing this review.

STATE RECORDS ACT

The State Records Act 2000 requires that the Shire maintains and disposes of all records in the prescribed manner.

Standard 2, Principle 6 – Compliance: Government organisations ensure their employees comply with the record keeping plan.

Rationale:

An organisation and its employees must comply with the **organisation's** 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 **organisation's** 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 regarding their compliance with the **organisation's** record keeping plan

PUBLIC INFORMATION

Information and documents that are required to be available to the public on the Shire's official website under the LG Act are set out below

FREEDOM OF INFORMATION

The Shire of Westonia is responsible for the good governance of the district and carries out functions as required including statutory compliance and provision of facilities and services.

The Council consists of six elected members. The Council meets once each month except January to make decisions relating to the policy and direction of the Shire. All meetings are open to the public and the meeting dates and venues are advertised to the public. Members of the public are able to ask questions during public question time at the commencement of each meeting.

Council maintains records relating to each property within the Shire and also records the function and administration of the Shire including minutes of meetings, financial interests register, register of delegations, rates book, electoral roll, financial statements and local laws.

These documents can be inspected at the Shire Office, Wolfram Street, Westonia, Monday to Friday between the hours of 8.30am and 5.00pm.

Changes to personal information should be made in writing.

Requests for information under the Freedom of Information Act can be sent to the Chief Executive Officer, Shire of Westonia, Wolfram Street, Westonia WA 6423.

The Shire of Westonia received one (1) application under the *Freedom of Information Act 1992*.

Legislative Reference	Description of Information and/or document	Website Page Name
5.55A	Annual Report	Annual Reports
s5.96A(1)(c)	Annual Budget	Budget Reports
s5.96A(1)(d)	List of fees and charges	
s5.96A(1)(e)	Current Plans for the future of the district	Integrated planning and reporting
s5.96A(1)(f)	Confirmed minutes of Council or committee meetings	Council meeting dates, agendas and minutes
s5.96A(1)(g)	Minutes of Electors' meeting	
s5.96A(1)(h)	Notice papers, agendas and reports or other documents relating to council or committee meetings	
s5.89A(5)	Register of gifts	Gift and Travel Contributions Register
5.118(3)	Censure notices in respect of a person who is a council member.	Code of Conduct
5.121(3)	Register of complaints of minor breaches	Register of Complaints



Our Home Care Service provides an invaluable service that assists people to stay in their own home. The service is provided with funding from the Federal Department of Health, HCP-Home Care Packages (low to high level care, levels 1-4).

The assistance which can be provided is assessed as required and may include:

- Personal care - showering/grooming/dressing,
- Domestic assistance - household cleaning/grocery shopping/laundry,
- Garden home maintenance,
- Medication support & administration,
- Social support for individuals,
- Transport to local businesses/medical appointments,
- Meals on wheels

We received numerous client referrals for Commonwealth Home Support Program services in this period as well as for Home Care Packages either from the My Aged Care Portal, RAS (Regional Assessment Service) or from ACAT (Aged Care Assessment Team). The majority of HCP

acceptances were from the client contacting us directly to see if we could assist them.

There are still very few providers in regional areas providing a quality service, we are currently assisting people in Westonia and surrounds on a daily and weekly basis.

Active seniors enjoy the multiple different sessions offered on Mondays to Thursdays, These classes are open to both WHC clients and community members.

The Christmas Party this year was held at the Westonia Tavern, a fantastic 3 course meal was put on by Possum and Crew, which was enjoyed by all. A number of the clients travelled from Merredin, Walgoolan & Warralakin to attend. It was a great afternoon, and all went home with a full belly.

The staff would like to thank all their clients and carers for their patience and support with the implementation of the programme.

If you have any questions regarding accessing **assistance**, please don't hesitate to call the Shire and leave your details if a staff member is not available. The navigation of the Aged Care System can look very daunting and complex however we are here to assist where we can.



13

Customers



Building The Future of The Westonia Community Through Innovation, Education, Communication And Cooperation...

The Westonia Community Resource Centre (CRC) is a non-profit organisation now managed by the Shire of Westonia

Community Resource Centres provide local access to a range of services otherwise not readily available to smaller regional communities.

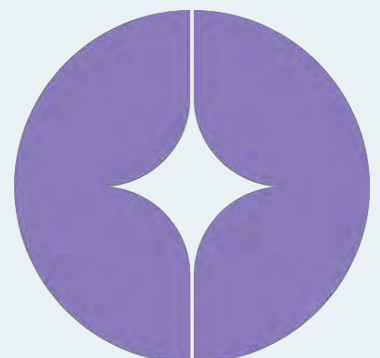
The Westonia CRC is part of the Community Resource Network of 109 CRC's located in small rural and regional communities in Western Australia and supported by the Department of Regional Development and the Royalties for Regions program

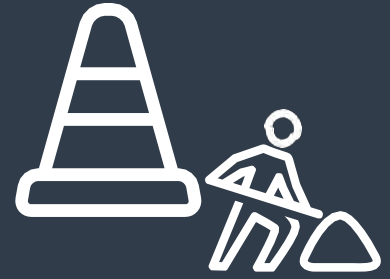
The Westonia CRC provides capacity building specifically in:

- Education and training
- Access to information technology
- Graphic design
- Secretarial support
- Visitor/ Tourist information
- Community group support
- Venue hire
- Unemployment services
- Event Management
- Business and Community Development



We work to combat issues faced by the community to further develop opportunities for our youth, women, men, families, businesses, community and supporting groups and the elderly.





Major

projects completed in

2022/23

Learn more about the major projects that occurred in and around the Shire of Westonia.

Accommodation Rooms at School

Bowling Green Redevelopment

major road upgrades including

Medical Centre relocation

Bowling Green Roof

Wolfram Street Footpaths
Begley Road (No 0010)
Carrabin South Road (No 0006)
George Road (No 0015)
Leeman Road (No 0092)
Maxfield Road (No 0011)
McDowell Road (No 0052)
Rabbit Proof Fence Road (No 0025)
Rabbit Proof Fence Road North (No 0025)
Wahlsten Road (No 0069)
Warrachuppin Nth Road (No 0021)
Boodarockin Nth Road (No 0032)
Daddow Road (No 0012)
Walgoolan South Road (No 0005)

Electric Car Charger

Wolfram Street Façades

Disable Access Doors to Admin Office

Westonia Progress Fuel Depot

Change-over Plant Playground Fencing





Vision and **VALUES**



OUR **VISION**

A vibrant community lifestyle



OUR **MISSION**

Provide leadership and direction for the community

OUR **VALUES**

The following values help guide our behaviours and provide the boundaries within which our interactions should occur.



Respect We value people and places and the contribution they make to the Shire



Communication Create opportunities for consultation with the broad community.

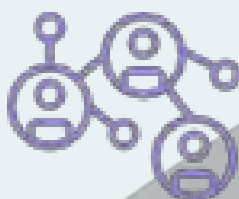


Fairness and Equity Provide services for a variety of ages and needs.



Inclusiveness Be receptive, proactive, and responsive.

Guiding **PILLARS**



Social



Governance



Economics

Integrated

and **PLANNING** **REPORTING** **FRAMEWORK**

The annual report forms a part of the Shire's Integrated Planning and Reporting framework, and informs the Strategic Community Plan (SCP) and Corporate Business Plan (CBP) that are a requirement of the Local Government (Administration) Regulations 1996

The entirety of the framework takes into consideration the community's aspirations alongside available resources to deliver the best possible result. Within this, the Strategic Community Plan sets out the vision, aspirations and objectives of the community over a ten-year period. To remain consistent with community needs, the Strategic Community Plan acts as a "rolling" plan which is reviewed every two years. These reviews alternate between a minor and major review.

The Corporate Business Plan details priorities and key actions to be taken towards achieving those aspirations and objectives over a shorter four-year period, and forms the basis of the Shire's Annual Budget each year.

This Annual Report offers an opportunity for the Shire to provide updates on its progress against the Strategic Community Plan and Corporate Business Plan.

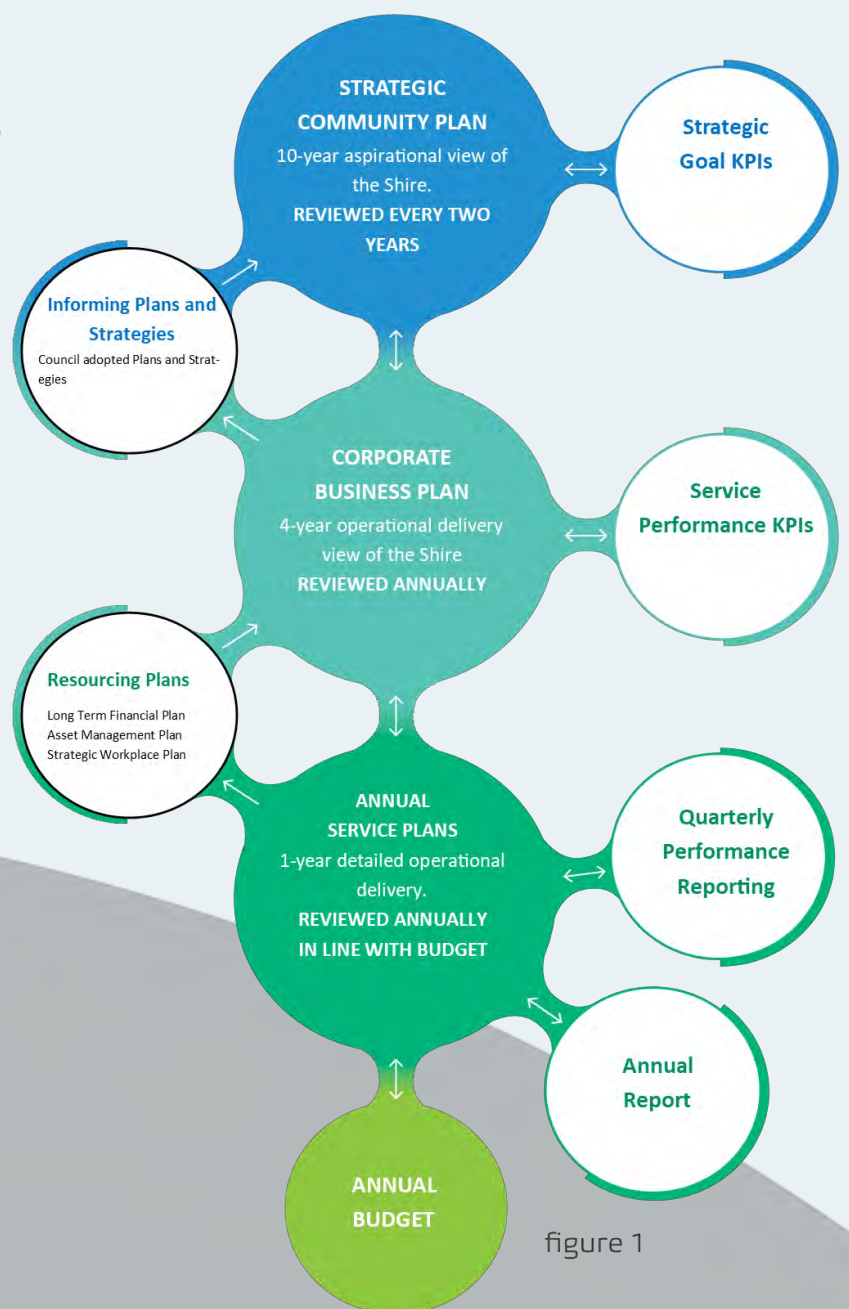
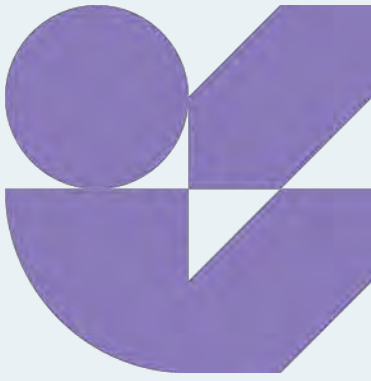


figure 1



Social

We have a unique country lifestyle with an exceptionally strong community spirit, pride and sense of ownership. We are welcoming and we have services, infrastructure and development that connects, supports and strengthens our community for the future. Our community is safe and we care for each other.

OBJECTIVES: Provide community facilities and promote social interaction

1. Strategy
Plan for community growth and changing demographics.
1. Develop the Town Planning Scheme.
2. Plan and develop residential and industrial land.
3. Community safety and ease of access around town is a priority.
4. Our lifestyle, facilities and sense of community is promoted.
5. The CEACA project continues to expand the number of universally designed dwellings in our town.
6. We support our emergency services.
7. We enable visiting health professionals to our community.
8. The Community Resource Centre receives external funding to provide preventative health and community development initiatives to the community.
9. We facilitate healthy and active ageing in place
10. Our cemetery is well presented.

Outcomes
Our Town Planning Scheme is flexible and encourages growth. Our rate base is diversified. Our lifestyle, country hospitality and facilities attract new populations to the Shire. People of all ages have access to local and visiting health, well being and leisure services and activities

2. Strategy
Our community has the

- opportunity to be active, socialised and connected.*
1. We collaborate and encourage active engagement in local clubs and community initiatives that support a healthy lifestyle.
 2. Investigate motor sport opportunities around the Shire.
 3. Preserve and celebrate our local history.
 4. Support our volunteers and clubs to remain strong, dynamic, and inclusive.
 5. Encourage lifelong learning.
 6. Children and youth have active and social opportunities.
 7. Continue to provide high standard and accessible shire facilities.
 8. **Retain and expand Westonia's** unique tourism experience.

Outcomes
High standard of events and Shire owned facilities.

3. Strategy
Natural spaces are preserved and bring us value.
1. Sustainably manage our reserves and open spaces.
2. Participate in best practice waste management.
3. Work collaboratively to meet legislative compliance with managing weeds and pests as well as our environmental health standards.
4. Investigate renewable energy generation technologies.

Outcomes
We preserve our natural environment. Value is generated from our natural environment.

- Challenges**
- ▶ Managing natural areas to maintain biodiversity of bushland.
 - ▶ Maintaining and improving the Shires service levels within existing resources while servicing an increasing number of residences.
 - ▶ Meeting demand for Housing choice and affordability.
 - ▶ Ensuring the ongoing provision of high-quality services and facilities for people of all ages.

- Highlights**
- ▶ Working with Westonia CRC to Achieve community goals.
 - ▶ Further Development of the Westonia Town Planning Scheme
 - ▶ Diversity of health professionals visiting our Community.
 - ▶ Extension to Hood-Penn Museum Continues to grow/evolve.

CSP 2022/2023 Annual action performance
31% of all annual actions aligned to the Social theme are on Target, 54% are completed and 15% are on hold.

Governance



Provide good strategic decision making, governance, leadership and professional management

OBJECTIVES: Continually enhance the Shire's organisational capacity to service the needs of a growing community...

4. Strategy

Be progressive and capture opportunities.

1. Be open to local productivity/ best practice and cost saving opportunities locally and regionally.
2. Investigate joint resourcing and tendering
3. Advocate and develop strong partnerships to benefit our community.
4. Be prepared by forward planning our resources and focusing on continuous improvement.
5. Identify risks and opportunities after the life of the mine.

Outcomes

We remain as an independent local government, with strong partnerships and can continue to conduct our business.

5. Strategy

The community receives services in a timely manner.

1. Meet our legislative and compliance requirements.
2. Work towards optimal management of our assets.
3. Work to develop Councillor and staff skills and experience to provide career and succession opportunities within the Shire.

4. Inside and outside staff are multi skilled to understand the business of local government and provide a seamless service to the community.

5. Communicate and engage with our community regularly.

Outcomes

We provide timely services and facilities Leadership is transparent, accountable and representative. We have an adaptable workforce.

6. Strategy

Financial resources meet the ongoing needs of the community.

1. Seek external funding for significant capital improvements that deliver upon our strategic objectives.
2. Investigate ways to reduce reliance on operational grants given the current State and Federal Government priorities.

Outcomes

Our resources enable growth.

Challenges

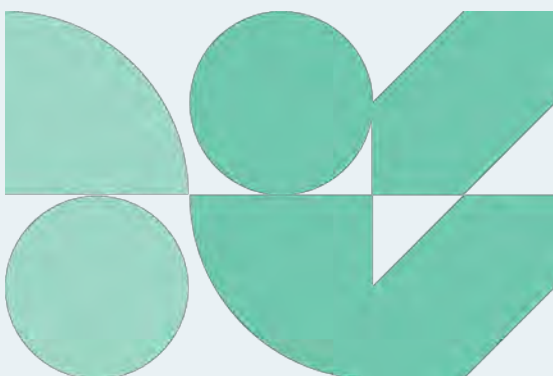
- ▶ Enhancing capability and capacity to detect and manage increase cyber security risks

- ▶ Implementing works plans to ensure that the provisions of new legislations.
- ▶ Meeting raised community expectations.
- ▶ Sustainable revenue and expenditure.
- ▶ Existing and future services funded.

Highlights

- ▶ Working with Others (WEROC & CEACA)
- ▶ Good Governance reviewing Corporate documents
- ▶ Reserve allocations continue to grow, managed with current and future projects
- ▶ Works in the best interest of the community
- ▶ Engages with the community and keeps it informed about decisions and its activities
- ▶ Lobbies and represents the community at all levels of government

CSP 2022/2023 Annual action performance
37% of all annual actions aligned to the Governance theme are on Target, 60% are completed and 3% are on hold.





Economics



Diverse businesses, career opportunities and a vibrant community, relaxed lifestyle, distinctive town site and sustainable physical environment are the foundations of our economy. Tourists and visitors are attracted to the Shire throughout the year, tourism activities drive a quality experience and matched with successful events.

OBJECTIVES: Support growth and progress, locally and regionally

7. Strategy
Efficient transport connectivity in and around our Shire.
1. Continue to utilise our Road Management Plan, which incorporates a road hierarchy, minimum service levels and maintenance policy.
 2. RAV Ratings and Shire boundaries are consistent across local government boundaries.
 3. Lobby and build enduring partnerships with key Government Departments to improve Great Eastern Hwy.
 4. Actively participate in the Secondary Freight Network group.
 5. Develop and implement a Road Asset Plan highlighting key funder and strategic partnerships to support sustainability.
 6. Develop a Gravel Reserve Policy which identifies future gravel reserves and recognises cost to local government.
 7. Educate road users about road safety and driving on gravel roads.
 8. Optimal and safe use of our plant and equipment assets.
 9. Ensure that appropriate RAV vehicles traverse correct RAV routes.
 10. Maintain our airport with a view to improvements to meet commercial and recreational aviation needs.

Outcomes
The road network is safe and efficient
All blackspots are identified and forward to address them occurs
Plant and equipment is replaced when necessary

Consistent network improvement over time

8. Strategy
Facilitate local business retention and growth.
1. Council recognises the opportunity of partnering with Westonia Progress Association, works closely and supports them to help achieve their economic development projects and our strategic goals.
 2. Council continue to have a role in facilitating the presence of a Co-op in our community.
 3. Enhance local economic activity by supporting the growth of tourism in our Shire and region including applying for funding to improve tourist facilities.
 4. Improve our online tourism presence.
 5. We forward plan to improve the economic diversity in our community.
 6. In partnership with Council, the mine develops long term business plans for current mine assets.
 7. Investigate options for multipurpose accommodation if vacancies arise in mine accommodation.

Outcomes
There are improved local economic growth and financial returns through strategic partnerships.
Tourism flows positively in our shire.

Economic diversity grows in our local economy. We have a strong partnership with the mine.

- Challenges
- ▶ Ensuring adequate land and infrastructure is made available to support

- economic development.
- ▶ Shifting from our current reliance on the construction, manufacturing and retail industries.
 - ▶ Strengthening employment. Unemployment in the Shire was 7.8% in the Data Obtained from ABS 2016 Census
 - ▶ Support the growth of business.
 - ▶ Infrastructure that supports industry growth.
 - ▶ A strong local economy and access to jobs.
 - ▶ Attract new investments, both public and private.
 - ▶ Educational and training opportunities that lead to entrepreneurship or employment.

- Highlights
- ▶ Upgrades to Road network and improved RAV Status.
 - ▶ Successfully prompting and marketing the Shire for Tourism.
 - ▶ High Standard of Sealed Roads, (e.g. Construction of Boodarockin Rd, Warrachuppin Rd re-alignment.)
 - ▶ Forward planning for plant and equipment replacement.
 - ▶ Increased number of online traffic and engagement on our website and social media
 - ▶ Place of Destinations—Westonia Caravan Park and Granite Outcrops increases our capacity to educate and enrich the **visitor's** experience

CSP 2022/2023 Annual action performance
40% of all annual actions aligned to the Economic theme are on Target, 54% are completed and 6% are on hold.



The Disability, Access and Inclusion Plan (DAIP) 2019-2022 aims to improve accessibility and inclusiveness for people with a disability and their careers and families. The plan is a statutory requirement of the State Government as outlined in the Disability Services Act (1993, amended 2004).

The Shire made a number of key achievements in this financial year, with the aim of progressing its Disability, Access and Inclusion Plan.

DEVELOPED NEW DISABILITY, ACCESS AND INCLUSION PLAN

The Shire developed of a new Disability, Access and Inclusion Plan for 2022- 2027.

PROVIDED SUPPORT TO DISABILITY ORGANISATIONS

The Shire continued to lend support to disability organisations, primarily through promotion of relevant fundraising activities.

ACKNOWLEDGED INTERNATIONAL DAY OF PEOPLE WITH DISABILITY

The Shire promoted and acknowledged International Day of People with Disability.

PROFESSIONAL DEVELOPMENT OPPORTUNITIES PROVIDED TO STAFF

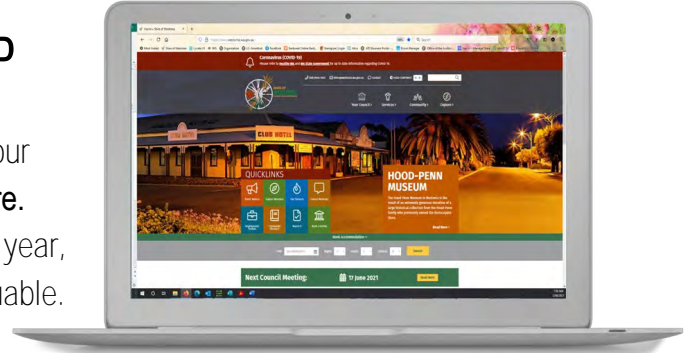
Staff were invited to attend and participate in key training and workshops to further develop their skills and knowledge



Digital Performance

FOR THE COMMUNITY TO STAY CONNECTED

Our online advertising has helped build our Tourism sector, engage our target markets, learn more about our **primary demographic's interests and desires, and more.** While all channels experienced significant growth this year, Facebook and Instagram have proven to be most valuable.



Online Services



www.westonia.wa.gov.au

- Page views: 78,552
- Site Sessions: 33,636
- Unique Visitors: 23,160



Facebook

- Reach: 158,448
- Engagement: 46,818
- Followers: 931



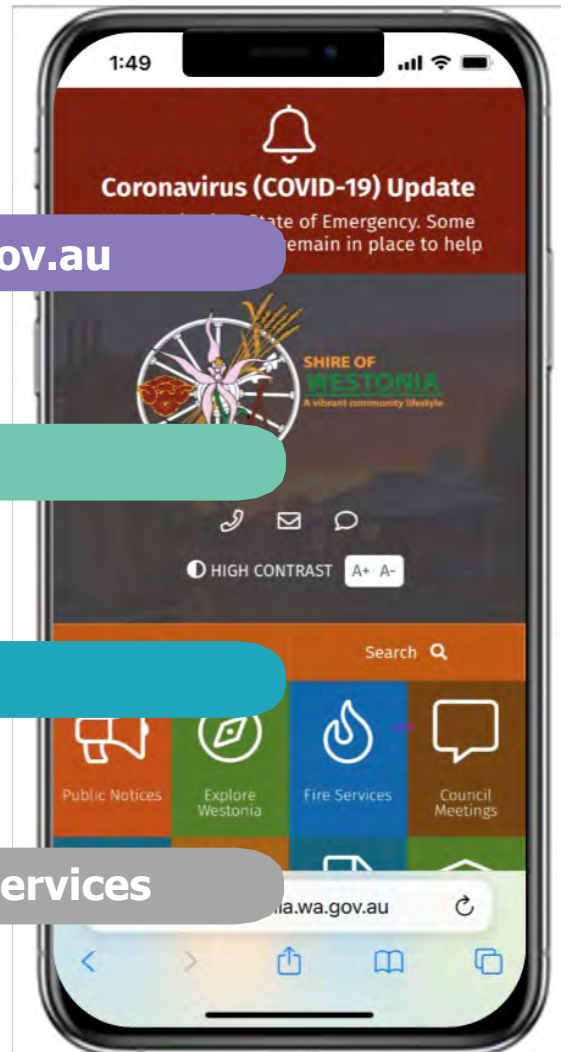
Instagram

- Reach: 54,010
- Impressions: 24,571
- Likes: 947



Online payments and services

- 12,102 Emails Processed
- 15,878 Records Captured



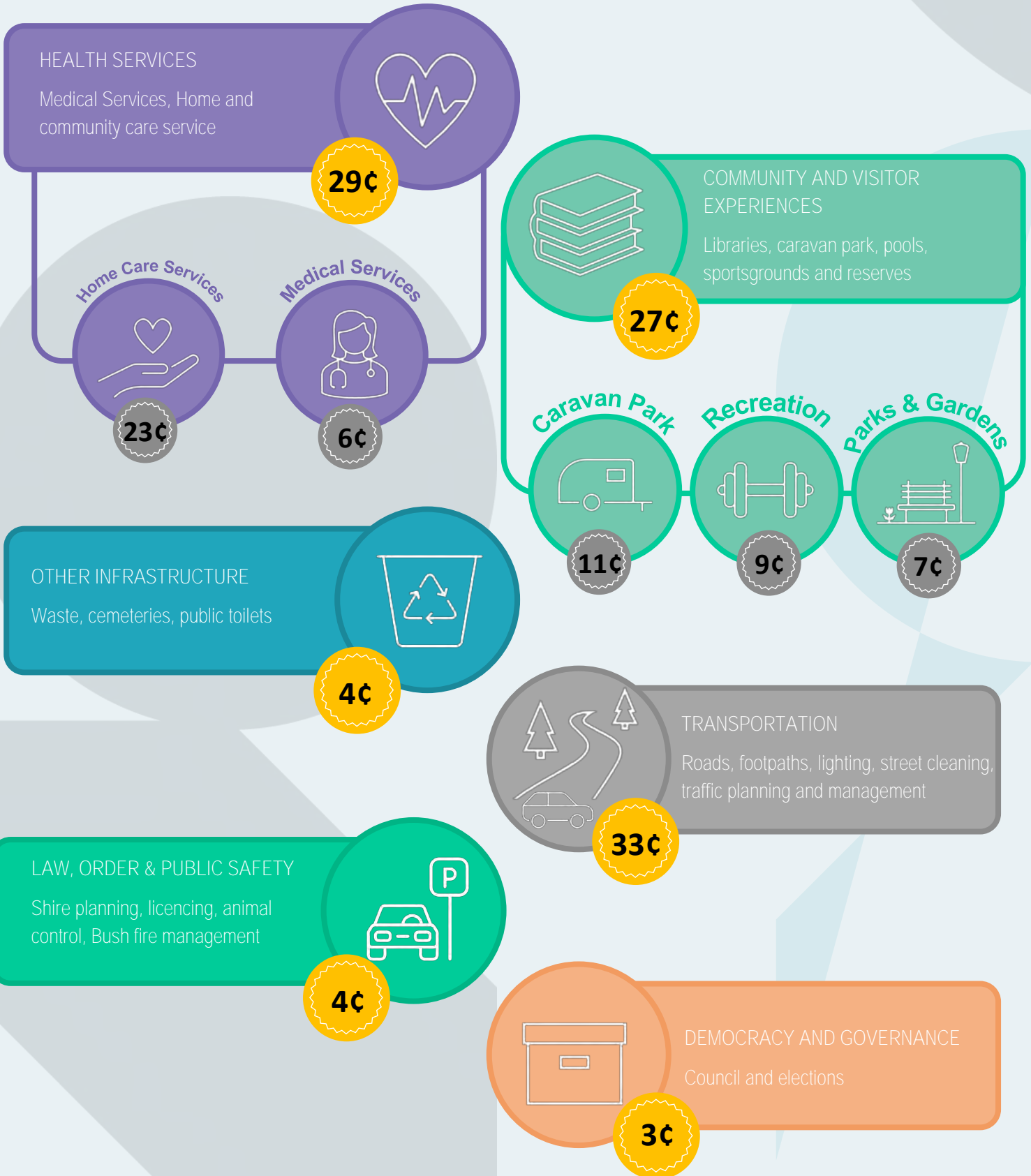
What you get for



EVERY RATES DOLLAR



We set our rates based on community needs, the demand for Council services, level of service delivery required and the overall rates affordability.

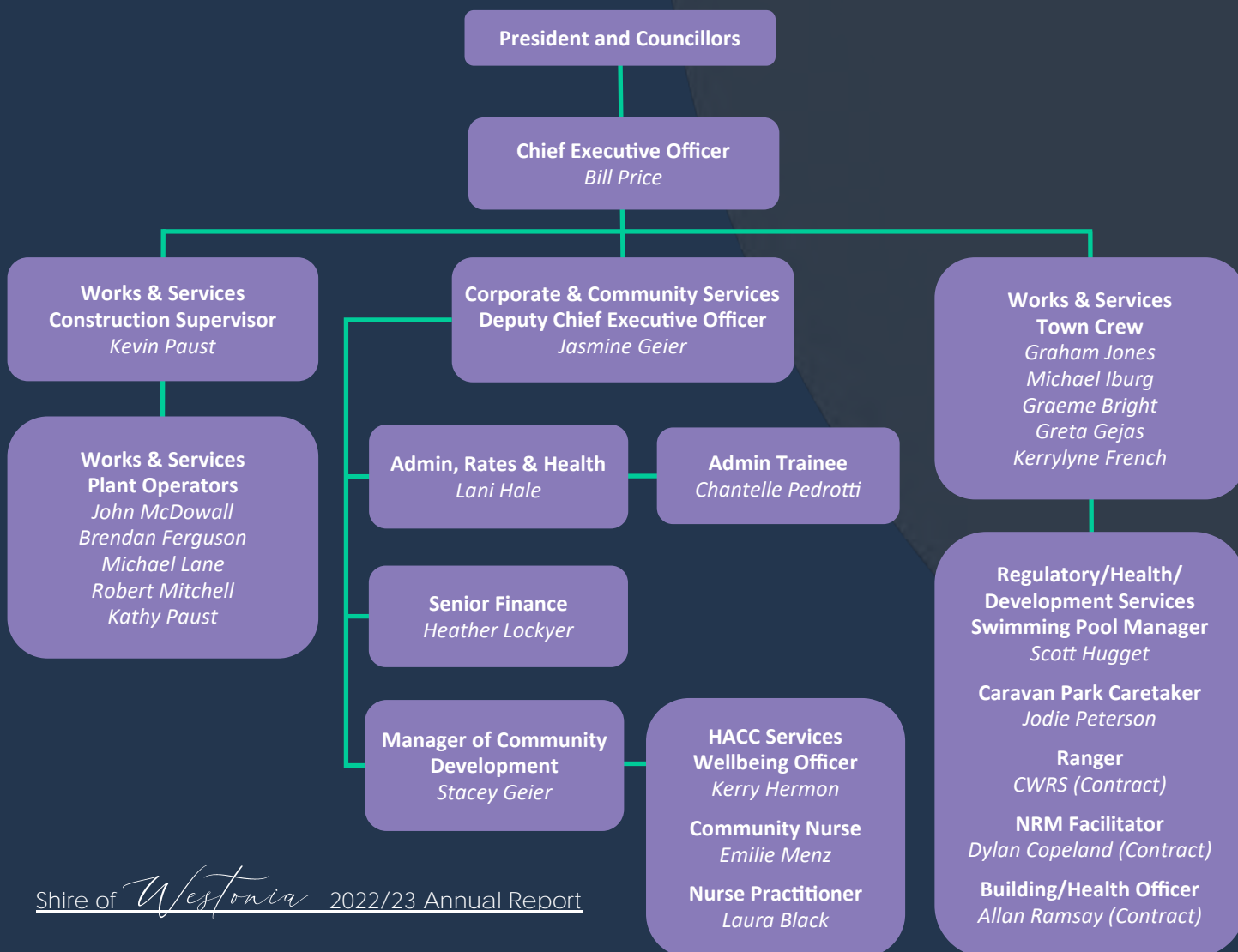


Organisational STRUCTURE

The Team and our functional business units

The Chief Executive Officer, Bill Price, is the **Shire's** most senior officer and provides guidance and direction to staff to ensure that **Council's** policies and decisions are implemented. The CEO works in close partnership with the Shire

President to promote the Shire and to link with the community, tiers of government and business sectors. The overall management of the Shire rests with the CEO who oversees the day-to-day operations while ensuring that Council direction is followed, governance is sound and community outcomes achieved



Workforce

The Shire of Westonia is committed to providing the best services to our community by recruiting and developing employees with the right skills and expertise. The Shire's Workforce Plan, details the workforce type and volume, required to deliver on our strategic and operational objectives. By "getting the right number of people, with the right skills, in the right jobs, at the right time"

56%
Baby boomers

31%
Gen X

11%
Gen Y

2%
Gen Z

55% FEMALE
45% MALE

23
Employees
18 Full Time Equivalent

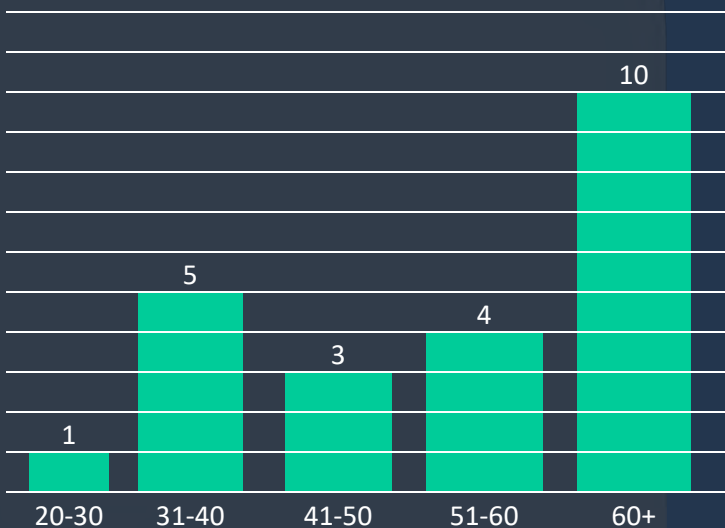
3 Casual Staff

6 Part Time Staff

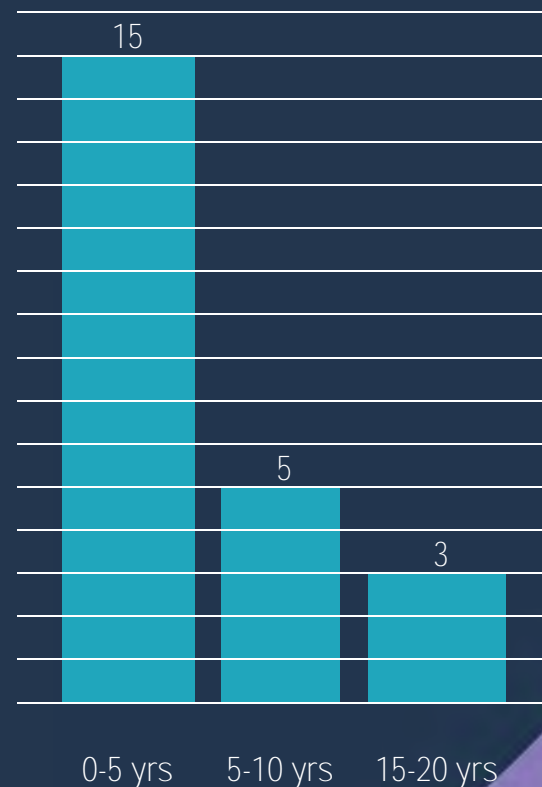
14 Full Time Staff



Employee Age



Employee Years of Service





Financial PERFORMANCE

The Statement of Comprehensive Income shows the operating result, non-operating grants, subsidies and contributions and disposal of assets. For the 2022/23 financial year, the statement indicates Total Comprehensive Income of \$1.9 million against an original budgeted surplus position of \$1.5 million.

Operating costs for the year came in \$500 Thousand under budget, while operating income exceeded budget by \$1 million, supported by additional income from Financial Assistance Grant early 23/24 payment.

The Shire reported operating revenue of \$6 million, comprising \$1.1 million in rates income and \$1.1 million in income from fees and charges.

A net \$4.3 million was held in Shire Reserves . Throughout the year, \$3 million was expended on assets, while \$1.8 million of depreciation, write-offs and disposals were booked. The rate setting statement closing balance of \$1.9 million predominantly comprises carried forward operating

and capital programs either in progress or yet to commence at the end of the financial year.

Overall, net assets increased by \$2.9 million as a result of the following movements:

- Current assets Increased from \$5 million to \$6 million during the year due the increase of cash and cash equivalents .
- Non-current assets had an increase of \$0.9 Million and or 3.3% during the 2022/2023 financial year with majority of this movement relating to an increase in Investment in .
- Current liabilities decreased by \$0.5million. This was mainly due to a decrease in trade and other payables.
- Nil Current borrowings .
- Non-current liabilities Increased by \$10 Thousand in Employee related provisions

The overall equity position increase of \$2million, equates to a retained surplus increase of \$1million, an increase in the revaluation surplus of \$1million

Financial SNAPSHOT



\$1.9million

Operating Budget



\$4.8million

Operating Expenses



\$6million

Operating Revenue



\$1.9million

Operating surplus



\$1.1million

Rates Revenue



\$1.5million

Operating Budget



\$1.1million

Fees & Charges



\$112Thousand

Interest revenue



\$2.9million

Budgeted capital program



\$6.7million

Current assets



\$442Thousand

Current liabilities

A long-exposure photograph of a night sky showing star trails in various colors (blue, purple, white) against a dark background. The trails are curved, suggesting the Earth's rotation. In the foreground, the dark silhouettes of trees and a horizon line are visible against a faint, yellowish glow on the right side.

It is Your Shire

Your Shire is only as good as its people. In Westonia we are lucky to have a wonderful community that supports what we do, is committed to making things better and is passionate about our future.

Community extends to every person, organisation, agency and company that has made varied and valuable contributions to our numerous projects, events, services, and programs in 2022-23.

We would like to thank them, and the many community groups who have worked closely with our staff to create new opportunities and solutions. Council recognises that the resilience and vibrancy of the community is reliant on the strength of its community groups and values their contributions.



To our many funding partners we also extend our gratitude as without their significant financial support much of what we have achieved for our community over the past year would not have been possible.

We are proud of what we have achieved in partnership with our community. Westonia is an amazing Shire to live, work, play and visit.



Final Section

Audited Financial Statements

Independent Audit Report

The final section of this report outlines the Shire of Westonia finances for 2022/2023 and the ways in which we work with our stakeholders. It provides insight into decision making and summarises the sound financial position of Council moving forward.

SHIRE OF WESTONIA
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

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The Shire of Westonia conducts the operations of a local government with the following community vision:

The Shire will endeavour to provide the community services and facilities to meet the needs of the members of the community and enable them to enjoy a pleasant and healthy way of life.

Principal place of business:
41 Wolfram Street
Westonia, WA 6423

**SHIRE OF WESTONIA
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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

STATEMENT BY CEO

The accompanying financial report of the Shire of Westonia 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 2023 and the financial position as at 30 June 2023.

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

Signed on the 14 day of December 2023



Chief Executive Officer

Bill Price

Name of Chief Executive Officer



**SHIRE OF WESTONIA
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
Revenue				
Rates	2(a),20	1,113,200	1,111,873	1,066,882
Grants, subsidies and contributions	2(a)	2,832,552	2,544,350	2,438,518
Fees and charges	2(a)	1,169,809	1,046,050	1,159,800
Interest revenue	2(a)	112,764	15,900	16,521
Other revenue	2(a)	168,755	352,500	381,961
		5,397,080	5,070,673	5,063,682
Expenses				
Employee costs	2(b)	(1,052,967)	(1,198,050)	(934,046)
Materials and contracts		(1,147,740)	(729,200)	(935,540)
Utility charges		(581,106)	(529,250)	(619,907)
Depreciation		(1,828,420)	(1,716,000)	(1,720,686)
Insurance		(139,343)	(170,700)	(126,550)
Other expenditure	2(b)	(147,991)	(46,600)	(61,417)
		(4,897,567)	(4,389,800)	(4,398,146)
		499,513	680,873	665,536
Capital grants, subsidies and contributions	2(a)	1,323,145	705,650	894,498
Profit on asset disposals		151,421	156,007	145,394
Loss on asset disposals		(1,037)	0	(674,619)
		1,473,529	861,657	365,273
Net result for the period		1,973,042	1,542,530	1,030,809
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	0	0	2,600,141
Total other comprehensive income for the period		0	0	2,600,141
Total comprehensive income for the period		1,973,042	1,542,530	3,630,950

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



**SHIRE OF WESTONIA
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023**

	NOTE	2023	2022
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	2,009,744	1,700,298
Trade and other receivables	5	374,268	295,910
Other financial assets	4	4,397,554	3,742,158
Inventories	6	19,308	19,458
TOTAL CURRENT ASSETS		6,800,874	5,757,824
NON-CURRENT ASSETS			
Inventories	6	40,339	40,339
Property, plant and equipment	7	13,360,027	12,909,782
Infrastructure	8	43,562,879	43,160,360
TOTAL NON-CURRENT ASSETS		56,963,245	56,110,481
TOTAL ASSETS		63,764,119	61,868,305
CURRENT LIABILITIES			
Trade and other payables	10	245,390	279,411
Other liabilities	11	0	31,250
Employee related provisions	12	201,888	231,084
TOTAL CURRENT LIABILITIES		447,278	541,745
NON-CURRENT LIABILITIES			
Employee related provisions	12	55,211	37,972
TOTAL NON-CURRENT LIABILITIES		55,211	37,972
TOTAL LIABILITIES		502,489	579,717
NET ASSETS		63,261,630	61,288,588
EQUITY			
Retained surplus		21,776,326	20,458,681
Reserve accounts	22	4,397,554	3,742,157
Revaluation surplus	13	37,087,750	37,087,750
TOTAL EQUITY		63,261,630	61,288,588

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



**SHIRE OF WESTONIA
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2021		19,939,518	3,230,511	34,487,609	57,657,640
Comprehensive income for the period					
Net result for the period		1,030,809	0	0	1,030,809
Other comprehensive income for the period	13	0	0	2,600,141	2,600,141
Total comprehensive income for the period		1,030,809	0	2,600,141	3,630,950
Transfers to reserve accounts	22	(511,646)	511,646	0	0
Balance as at 30 June 2022		20,458,681	3,742,157	37,087,750	61,288,588
Comprehensive income for the period					
Net result for the period		1,973,042	0	0	1,973,042
Total comprehensive income for the period		1,973,042	0	0	1,973,042
Transfers to reserve accounts	22	(655,397)	655,397	0	0
Balance as at 30 June 2023		21,776,326	4,397,554	37,087,750	63,261,630

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

**SHIRE OF WESTONIA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual \$	2022 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		1,067,670	1,069,863
Grants, subsidies and contributions		2,801,360	2,394,115
Fees and charges		1,169,809	1,159,800
Interest revenue		112,764	16,521
Goods and services tax received		384,800	326,929
Other revenue		168,755	381,961
		5,705,158	5,349,189
Payments			
Employee costs		(1,073,387)	(913,387)
Materials and contracts		(1,179,296)	(861,650)
Utility charges		(581,106)	(619,907)
Insurance paid		(139,343)	(126,550)
Goods and services tax paid		(325,378)	(326,380)
Other expenditure		(147,991)	(26,417)
		(3,446,501)	(2,874,291)
Net cash provided by (used in) operating activities		2,258,657	2,474,898
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	7(a)	(1,532,672)	(1,733,388)
Payments for construction of infrastructure	8(a)	(1,431,038)	(1,314,971)
Capital grants, subsidies and contributions		1,291,895	767,379
Proceeds for financial assets at amortised cost		(655,396)	(578,304)
Proceeds from sale of property, plant & equipment		378,000	645,625
Net cash provided by (used in) investing activities		(1,949,211)	(2,213,659)
Net increase (decrease) in cash held		309,446	261,239
Cash at beginning of year		1,700,298	1,408,059
Cash and cash equivalents at the end of the year	3	2,009,744	1,700,298

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

**SHIRE OF WESTONIA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	20	1,108,364	1,107,203	1,062,136
Rates excluding general rates	20	4,836	4,670	4,745
Grants, subsidies and contributions		2,832,552	2,544,350	2,438,518
Fees and charges		1,169,809	1,046,050	1,159,800
Interest revenue		112,764	15,900	16,521
Other revenue		168,755	352,500	381,961
Profit on asset disposals		151,421	156,007	145,394
		<u>5,548,501</u>	<u>5,226,680</u>	<u>5,209,075</u>
Expenditure from operating activities				
Employee costs		(1,052,967)	(1,198,050)	(934,046)
Materials and contracts		(1,147,740)	(729,200)	(935,540)
Utility charges		(581,106)	(529,250)	(619,907)
Depreciation		(1,828,420)	(1,716,000)	(1,720,686)
Insurance		(139,343)	(170,700)	(126,550)
Other expenditure		(147,991)	(46,600)	(61,417)
Loss on asset disposals		(1,037)	0	(674,619)
		<u>(4,898,604)</u>	<u>(4,389,800)</u>	<u>(5,072,765)</u>
Non-cash amounts excluded from operating activities	21(a)	1,695,275	1,559,993	2,386,422
Amount attributable to operating activities		<u>2,345,172</u>	<u>2,396,873</u>	<u>2,250,112</u>
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		1,323,145	705,650	894,498
Proceeds from disposal of assets		378,000	445,007	645,625
		<u>1,701,145</u>	<u>1,150,657</u>	<u>1,540,122</u>
Outflows from investing activities				
Purchase of property, plant and equipment	7(a)	(1,532,672)	(1,864,000)	(1,733,388)
Purchase and construction of infrastructure	8(a)	(1,431,038)	(1,834,340)	(1,314,973)
		<u>(2,963,710)</u>	<u>(3,698,340)</u>	<u>(3,048,361)</u>
Amount attributable to investing activities		<u>(1,262,565)</u>	<u>(2,547,683)</u>	<u>(1,508,239)</u>
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	22	0	90,000	0
		<u>0</u>	<u>90,000</u>	<u>0</u>
Outflows from financing activities				
Transfers to reserve accounts	22	(655,397)	(551,250)	(511,646)
		<u>(655,397)</u>	<u>(551,250)</u>	<u>(511,646)</u>
Amount attributable to financing activities		<u>(655,397)</u>	<u>(461,250)</u>	<u>(511,646)</u>
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	21(b)	1,473,922	2,039,095	1,107,385
Amount attributable to operating activities		2,345,172	2,396,873	2,386,422
Amount attributable to investing activities		(1,262,565)	(2,547,683)	(1,508,239)
Amount attributable to financing activities		(655,397)	(461,250)	(511,646)
Surplus or deficit after imposition of general rates	21(b)	<u><u>1,901,132</u></u>	<u><u>1,427,035</u></u>	<u><u>1,473,922</u></u>

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

**SHIRE OF WESTONIA
FOR THE YEAR ENDED 30 JUNE 2023
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**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

1. BASIS OF PREPARATION

The financial report, for the Shire of Westonia which is designated as a class 4 local government, comprises general purpose financial statements which have been prepared in accordance with the Local Government Act 1995 an accompanying regulations. The class 4 designation for the Shire of Westonia is in accordance with the Local Government (Constitution) Regulations 1998.

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 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 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 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.

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. A separate statement of those monies appears at Note 23 of the financial report.

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 that are 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, and infrastructure.

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 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date
- AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]
- AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

These amendments have no material impact on the current annual financial report

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 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
This standard will result in a terminology change for significant accounting policies
- 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
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

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:

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
General Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is Issued
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 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	1,113,200	0	1,113,200
Grants, subsidies and contributions	2,832,552	0	0	0	2,832,552
Fees and charges	0	0	0	1,169,809	1,169,809
Interest revenue	0	0	1,470	111,294	112,764
Other revenue	0	0	0	168,755	168,755
Capital grants, subsidies and contributions	0	705,556	0	617,589	1,323,145
Total	2,832,552	705,556	1,114,670	2,067,447	6,720,225

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	1,066,882	0	1,066,882
Grants, subsidies and contributions	2,438,518	0	0	0	2,438,518
Fees and charges	0	0	0	1,159,800	1,159,800
Interest revenue	0	0	1,678	14,843	16,521
Other revenue	0	0	0	381,961	381,961
Capital grants, subsidies and contributions	0	894,498	0	0	894,498
Total	2,438,518	894,498	1,068,560	1,556,604	5,958,180

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2023 Actual \$	2022 Actual \$
Interest revenue		
Interest on reserve account funds	105,396	11,644
Trade and other receivables overdue interest	1,470	1,678
Other interest revenue	5,897	3,199
	112,764	16,521

The 2023 original budget estimate in relation to:
Trade and other receivables overdue interest was \$5,200.

The 2023 original budget estimate in relation to:
Charges on instalment plan was \$2,000.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	29,000	24,100
- Other services – grant acquittals	3,000	3,045
	32,000	27,145

Employee Costs

Employee benefit costs	1,052,967	934,046
	1,052,967	934,046

Other expenditure

Sundry expenses	147,991	61,417
	147,991	61,417

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

3. CASH AND CASH EQUIVALENTS

Note	2023	2022
	\$	\$
Cash at bank and on hand	2,008,874	1,699,428
Petty Cash	870	870
Total cash and cash equivalents	2,009,744	1,700,298
Held as		
- Unrestricted cash and cash equivalents	2,009,743	1,700,298
	2,009,744	1,700,298

SIGNIFICANT 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.

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.

4. OTHER FINANCIAL ASSETS

	2023	2022
	\$	\$
Current assets		
Financial assets at amortised cost	4,397,554	3,742,158
	4,397,554	3,742,158
Other financial assets at amortised cost		
Term deposits	4,397,554	3,742,158
	4,397,554	3,742,158
Held as		
- Restricted other financial assets at amortised cost	4,397,554	3,742,158
	4,397,554	3,742,158

SIGNIFICANT 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 hierarchy (see Note 19 (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.

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.

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

5. TRADE AND OTHER RECEIVABLES

Note	2023	2022
	\$	\$
Current		
Rates and statutory receivables	60,298	14,768
Trade receivables	306,200	275,008
ATO Receivables	6,148	4,512
Income Received in advance	1,622	1,622
	374,268	295,910

SIGNIFICANT 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 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 including 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.

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

6. INVENTORIES

Note	2023	2022
	\$	\$
Current		
Fuel and materials	19,308	19,458
	19,308	19,458
Non-current		
Land held for resale		
Cost of acquisition	40,339	40,339
	40,339	40,339

The following movements in inventories occurred during the year:

Balance at beginning of year	59,797	82,753
Inventories expensed during the year	(26,573)	(24,470)
Inventories sold during the year	0	(35,000)
Additions to inventory	26,423	36,514
Balance at end of year	59,647	59,797

SIGNIFICANT 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.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the council's intentions to release for sale.

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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.

	Land	Buildings - work in progress	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$		\$	\$	\$
Balance at 1 July 2021	174,000	0	7,458,215	7,632,215	790,249	2,013,620	10,436,084
Additions	20,161	246,688	282,354	549,203	113,131	1,071,054	1,733,388
Disposals	(40,000)	0	(599,594)	(639,594)		(535,256)	(1,174,850)
Revaluation increments / (decrements) transferred to revaluation surplus	(25,600)	0	2,625,741	2,600,141	0	0	2,600,141
Depreciation	0	0	(337,809)	(337,809)	(63,443)	(319,384)	(720,636)
Asset Adjustment	0	0	0	0	35,655	0	35,655
Balance at 30 June 2022	128,561	246,688	9,428,907	9,804,156	875,592	2,230,034	12,909,782
Comprises:							
Gross balance amount at 30 June 2022	128,561	246,688	9,428,907	9,804,156	1,218,788	3,030,807	14,053,751
Accumulated depreciation at 30 June 2022	0	0	0	0	(343,196)	(800,773)	(1,143,969)
Additions	0	0	906,362	906,362	99,639	526,671	1,532,672
Disposals	0	0	(89,000)	(89,000)	0	(193,526)	(282,526)
Depreciation	0	0	(377,733)	(377,733)	(76,582)	(345,586)	(799,901)
Transfer in/ Out	0	(246,688)	246,688	0	0	0	0
Balance at 30 June 2023	128,561	0	10,115,224	10,243,785	898,649	2,217,593	13,360,027
Comprises:							
Gross balance amount at 30 June 2023	128,561	0	10,492,957	10,621,518	1,318,427	3,336,619	15,276,564
Accumulated depreciation at 30 June 2023	0	0	(377,733)	(377,733)	(419,778)	(1,119,026)	(1,916,537)
Balance at 30 June 2023	128,561	0	10,115,224	10,243,785	898,649	2,217,593	13,360,027

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuer	June 2020	Price per hectare / market borrowing rate
Buildings - specialised	3	Cost approach using current replacement cost	Management valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
<p>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.</p> <p>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.</p>					
(ii) Cost					
Furniture and equipment		Cost	Cost		Purchase cost
Plant and equipment		Cost	Cost		Purchase cost

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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	Other infrastructure - footpaths	Other infrastructure - parks & ovals	Total Infrastructure
	\$	\$	\$	\$
Balance at 1 July 2021	41,433,778	201,025	1,210,633	42,845,436
Additions	1,242,765	72,208	0	1,314,973
Depreciation	(953,473)	(12,352)	(34,224)	(1,000,049)
Balance at 30 June 2022	41,723,070	260,881	1,176,409	43,160,360
Comprises:				
Gross balance at 30 June 2022	46,175,980	319,255	1,346,445	47,841,680
Accumulated depreciation at 30 June 2022	(4,452,910)	(58,374)	(170,036)	(4,681,320)
Balance at 30 June 2022	41,723,070	260,881	1,176,409	43,160,360
Additions	1,315,192	115,846	0	1,431,038
Depreciation	(978,332)	(15,962)	(34,225)	(1,028,519)
Balance at 30 June 2023	42,059,930	360,765	1,142,184	43,562,879
Comprises:				
Gross balance at 30 June 2023	47,491,172	435,101	1,346,445	49,272,718
Accumulated depreciation at 30 June 2023	(5,431,242)	(74,336)	(204,261)	(5,709,839)
Balance at 30 June 2023	42,059,930	360,765	1,142,184	43,562,879

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

8. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	3	Cost approach using current replacement cost	Management valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - footpaths	3	Cost approach using current replacement cost	Management valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - parks and ovals	3	Cost approach using current replacement cost	Management valuation	June 2018	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.

**SHIRE OF WESTONIA
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2023**

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	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets formation pavement seal	not depreciated 50 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads formation pavement	not depreciated 50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years
Right-of-use (buildings)	Based on the remaining lease
Right-of-use (plant and equipment)	Based on the remaining lease
Intangible assets - computer software licence	5 years
Parks and Ovals- Useful Life	20-25 years

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

9. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

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 recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, 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.

Individual assets that are land, buildings, infrastructure and investment properties 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 fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation consistent with *Financial Management Regulation 17A(4)*.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least 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 vested land acquired by the Shire.

At the end of each period, the carrying amount for each asset class is reviewed and, where appropriate, the fair value is updated to reflect current market conditions consistent with *Financial Management Regulation 17A(2)* which requires land, buildings infrastructure, investment properties and vested improvements to be shown at fair value.

Revaluation (continued)

For property, plant and equipment 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.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within depreciation in the Statement of Comprehensive Income and in Note 9(a).

Impairment

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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.

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

10. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Accrued payroll liabilities
ATO liabilities
Bonds and deposits held

2023	2022
\$	\$
145,353	159,401
42,981	42,981
0	16,561
57,056	60,468
245,390	279,411

SIGNIFICANT 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.

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

11. OTHER LIABILITIES

Current

Capital grant/contributions liabilities

	2023	2022
	\$	\$
	0	31,250
	0	31,250

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$0 (2022: \$31,250)

The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

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

	31,250	158,369
	0	31,250
	(31,250)	(158,369)
	0	31,250

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year

	0	31,250
	0	31,250

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.

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

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 19(i)) due to the unobservable inputs, including own credit risk.

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

12. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2023	2022
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	124,635	137,415
Long service leave	77,253	93,669
	201,888	231,084
Total current employee related provisions	201,888	231,084
Non-current provisions		
Employee benefit provisions		
Long service leave	55,211	37,972
	55,211	37,972
Total non-current employee related provisions	55,211	37,972
Total employee related provisions	257,099	269,056

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.

SIGNIFICANT 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.

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

13. REVALUATION SURPLUS

	2023 Opening Balance	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	106,642	106,642	132,242	(25,600)	106,642
Revaluation surplus - Buildings - specialised	4,503,360	4,503,360	1,877,619	2,625,741	4,503,360
Revaluation surplus - Furniture and equipment	37,580	37,580	37,580	0	37,580
Revaluation surplus - Infrastructure - roads	31,426,257	31,426,257	31,426,257	0	31,426,257
Revaluation surplus - Other infrastructure - footpaths	128,196	128,196	128,196	0	128,196
Revaluation surplus - Other infrastructure - parks & ovals	885,715	885,715	885,715	0	885,715
	37,087,750	37,087,750	34,487,609	2,600,141	37,087,750

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

14. NOTES TO THE STATEMENT OF CASH FLOWS

	Note	2023 Actual \$	2022 Actual \$
(a) Restrictions			
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:			
- Financial assets at amortised cost	4	4,397,553	3,742,158
		4,397,554	3,742,158
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	22	4,397,554	3,742,157
Total restricted financial assets		4,397,554	3,742,157
(b) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Credit card limit		13,000	13,000
Total amount of credit unused		13,000	13,000
Loan facilities			
Loan facilities - current		0	0
Loan facilities - non-current		0	0
Total facilities in use at balance date		0	0
Unused loan facilities at balance date		NIL	NIL

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

15 CAPITAL COMMITMENTS

	2023	2022
	\$	\$
Contracted for:		
- capital expenditure projects	139,935	0
- plant & equipment purchases	0	188,779
	139,935	188,779
Payable:		
- not later than one year	139,935	188,779

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

16. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.

Note	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$
President's annual allowance	5,589	5,553	5,553
President's meeting attendance fees	3,589	3,679	3,589
President's ICT expenses	0	200	200
President's travel and accommodation expenses	234	250	257
	9,412	9,682	9,599
Deputy President's meeting attendance fees	3,589	3,679	2,692
Deputy President's ICT expenses	0	200	200
Deputy President's travel and accommodation expenses	313	250	164
	3,902	4,129	3,056
All other council member's meeting attendance fees	14,356	14,716	15,253
All other council member's ICT expenses	0	800	1,000
All other council member's travel and accommodation expenses	289	500	258
	14,645	16,016	16,511
16(b)	27,959	29,827	29,166

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

Note	2023 Actual	2022 Actual
	\$	\$
Short-term employee benefits	309,952	402,911
Post-employment benefits	34,334	41,513
Employee - other long-term benefits	35,409	9,836
Council member costs	27,959	29,166
16(a)	407,654	483,426

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.

Council member costs

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

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

16. 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:

	2023 Actual	2022 Actual
	\$	\$
Purchase of goods and services	557,317	695,157
Amounts payable to related parties:		
Trade and other payables	0	3,789

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 entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 16(a) and 16(b)

ii. Other Related Parties

During the previous year, a company controlled by a related party of a council member, was awarded a contract under the selective tender process on terms and conditions equivalent for those that prevail in arm's length transactions under the Shire's procurement process.

The contract involved roadworks in the Shire, and amounted to \$557,317 in the current year (\$695,157 in the prior year).

Short-term employee benefits related to an associate person of the CEO who was employed by the Shire under normal employment terms and conditions.

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the Shire

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

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

17. JOINT ARRANGEMENTS

Share of joint operations

In 2003/04, Council, in conjunction with the Housing Authority (previously Homewest), entered into a Joint Venture Housing Agreement to construct 3 x 2 bedroom Young Singles and Childless Couples' units on Lot 1, Pyrites Street on Deposited Plan 33835 in Westonia. The terms of the joint arrangement estimated for council to contribute \$28,250 in Land Costs and \$70,000 in cash contribution and construction costs out of a total estimated project cost of \$406,922 which equated to an estimated equity of 24.14%. The actual costs borne by the Council were \$48,508 in land and siteworks, \$60,000 in cash contribution and \$5,786 for additional amenities and landscaping out of a total GST inclusive project cost of \$467,056, which equated to an actual equity of 24.47%. In 2007/2008 Council constructed a patio for the cost of \$8,876 and in 2009/10 a carport for \$9,023.

The agreement with the Housing Authority (previously Homeswest) represents a joint operation and requires the Shire to account for its share of the assets and related liabilities as well as the Shires' share of all expenses and revenue relating to the arrangement. Fair Value assessment of the property was undertaken in 2021/22 along with all other Council Land and Building Assets. The amount shown below is 24.14% of the value of assets under this agreement which has a fair value of \$425,000 as at 30 June 2022.

The initial term of the agreement is 25 years, expiring on 28 April 2028.

Statement of Financial Position	2023 Actual	2022 Actual
	\$	\$
Land and Building	102,595	102,595
Less- accumulated depreciation	(7,312)	0
Total assets	95,283	102,595
Statement of Comprehensive Income		
Other revenue	13,600	12,750
Depreciation	(7,312)	0
Other expense	(7,218)	(7,455)
Profit/(loss) for the period	(930)	5,295
Other comprehensive income		2,089
Total comprehensive income for the period	(930)	7,384

SIGNIFICANT ACCOUNTING POLICIES

Joint operations

A joint operation is a joint arrangement where the Shire has joint control with two or more parties to the joint arrangement. All parties to joint arrangement have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

18. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no events occurring after balance date that have a significant effect on the financial statements.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

19. OTHER SIGNIFICANT 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 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.

Level 2

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.

j) 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.

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) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

20. RATING INFORMATION

(a) General Rates

RATE TYPE		Rate in	Number of Properties	2022/23 Actual Rateable Value*	2022/23 Actual Rate Revenue	2022/23 Actual Interim Rates	2022/23 Actual Total Revenue	2022/23 Budget Rate Revenue	2022/23 Budget Interim Rate	2022/23 Budget Total Revenue	2021/22 Actual Total Revenue
Rate Description	Basis of valuation	\$		\$	\$	\$	\$	\$	\$	\$	\$
GRV -Residential	Gross rental valuations	0.07605	54	685,945	52,163	0	52,163	52,163	0	52,163	50,953
GRV - Mining	Gross rental valuations	0.21354	2	1,305,800	278,834	0	278,834	278,834	0	278,834	268,159
UV - Rural/Pastoral	Unimproved valuation	0.01407	122	53,822,943	758,182	0	758,182	757,020	0	757,020	727,034
UV - Mining	Unimproved valuation	0.01407	7	170,992	2,406	0	2,406	2,406	0	2,406	2,430
Total general rates			185	55,985,680	1,091,585	0	1,091,585	1,090,423	0	1,090,423	1,048,576
Minimum payment											
		\$									
GRV -Residential	Gross rental valuations	370	17	23,937	6,290	0	6,290	6,290	0	6,290	5,325
UV - Rural/Pastoral	Unimproved valuation	370	17	130,557	6,290	0	6,290	6,290	0	6,290	6,035
UV - Mining	Unimproved valuation	200	21	103,788	4,200	0	4,200	4,200	0	4,200	2,200
Total minimum payments			55	258,282	16,780	0	16,780	16,780	0	16,780	13,560
Total general rates and minimum payments			240	56,243,962	1,108,365	0	1,108,365	1,107,203	0	1,107,203	1,062,136
Ex-gratia Rates											
UV - Rural/Pastoral	Unimproved valuation	0.0254	2	109,500	4,836	0	4,836	4,670	0	4,670	4,745
Total amount raised from rates (excluding general rates)			2	109,500	4,836	0	4,836	4,670	0	4,670	4,745
Total Rates							1,113,201			1,111,873	1,066,881
Rate instalment interest							1,470			2,000	1,678

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.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

21. DETERMINATION OF SURPLUS OR DEFICIT

Note	2022/23	2022/23	2021/22
	(30 June 2023 Carried Forward)	Budget (30 June 2023 Carried Forward)	(30 June 2022 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 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	(151,421)	(156,007)	(145,394)
Add: Loss on disposal of assets	1,037	0	674,619
Add: Depreciation	9(a) 1,828,420	1,716,000	1,720,686
Non-cash movements in non-current assets and liabilities:			
Employee benefit provisions	17,239	0	853
Furniture & Equipment	0		(35,652)
Inventory	0	0	35,000
Non-cash amounts excluded from operating activities	1,695,275	1,559,993	2,250,112
(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 <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	22 (4,397,554)	(4,203,407)	(3,742,157)
Total adjustments to net current assets	(4,397,554)	(4,203,407)	(3,742,157)
Net current assets used in the Statement of Financial Activity			
Total current assets	6,800,874	5,757,824	5,757,824
Less: Total current liabilities	(496,037)	(127,382)	(541,745)
Less: Total adjustments to net current assets	(4,397,554)	(4,203,407)	(3,742,157)
Surplus or deficit after imposition of general rates	1,907,283	1,427,035	1,473,922

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

22. RESERVE ACCOUNTS	2023	2023	2023	2023	2023	2023	2023	2023	2022	2022	2022	2022
	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance	Budget Opening Balance	Budget Transfer to	Budget Transfer (from)	Budget Closing Balance	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Reserves- Long Service Leave Reserve	109,095	3,072	0	112,167	109,095	1,000	0	110,095	108,703	392	0	109,095
(b) Reserves- Plant Replacement	1,002,357	28,232	0	1,030,589	1,002,357	20,000	(90,000)	932,357	998,757	3,600	0	1,002,357
(c) Reserves- Building Reserve	1,093,858	430,808	0	1,524,666	1,093,858	265,000	0	1,358,858	840,827	253,031	0	1,093,858
(d) Reserves- Communication/It Reserve	68,826	1,938	0	70,764	68,826	250	0	69,076	68,578	248	0	68,826
(e) Reserves- Community Development Reserve	575,502	16,209	0	591,711	575,502	1,500	0	577,002	573,435	2,067	0	575,502
(f) Reserves- Waste Management Reserve	122,031	3,437	0	125,468	122,031	500	0	122,531	121,593	438	0	122,031
(g) Reserve- Swimming Pool Reserve	403,248	61,357	0	464,605	403,248	58,000	0	461,248	351,979	51,269	0	403,248
(h) Reserves- Roadworks Reserve	367,240	110,343	0	477,583	367,240	205,000	0	572,240	166,639	200,601	0	367,240
	3,742,157	655,397	0	4,397,554	3,742,157	551,250	(90,000)	4,203,407	3,230,511	511,646	0	3,742,157

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) Reserves- Long Service Leave Reserve	- to be used to fund annual and long service leave requirements.
(b) Reserves- Plant Replacement	- to be used for the purchase of major plant.
(c) Reserves- Building Reserve	- to be used for the purchase of land and construction of major buildings and facilities.
(d) Reserves- Communication/It Reserve	- to be used for the purpose of upgrading IT equipment and rebroadcasting equipment.
(e) Reserves- Community Development Reserve	- to be used for the development of land, buildings and facilities for the community.
(f) Reserves- Waste Management Reserve	- to be used for ongoing waste management strategies.
(g) Reserve- Swimming Pool Reserve	- to be used for redevelopment of the Westonia Memorial Swimming Pool.
(h) Reserves- Roadworks Reserve	- to be used for upgrades/maintenance to Boodarockin Rd and Koorda Bullfinch Rd (M40)

**SHIRE OF WESTONIA
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2023**

23. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2022	Amounts Received	Amounts Paid	30 June 2023
	\$	\$	\$	\$
LGMA - Receipts	4,672	1,000	0	5,672
Westonia Historical Society	21,145	2,300	0	23,445
Cemetry Committee	15,405	2,000	0	17,405
	<u>41,222</u>	<u>5,300</u>	<u>0</u>	<u>46,522</u>



Auditor General

INDEPENDENT AUDITOR'S REPORT 2023 Shire of Westonia

To the Council of the Shire of Westonia

Opinion

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

- the Statement of Financial Position as at 30 June 2023, and 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 significant accounting policies and other explanatory information.

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of my report, 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 2023 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, the Australian Accounting Standards.

Basis for Qualified Opinion

Infrastructure

Infrastructure reported at the carrying value of \$43,562,879 in the financial report as at 30 June 2023 has not been revalued as required by Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996 since 2017-18. Consequently, I was unable to determine the extent to which the carrying amount of Infrastructure is misstated, as it was impracticable to do so. Additionally, I am unable to determine whether there may be any consequential impact on Revaluation Surplus as at 30 June 2023.

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 2023, 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 and, to the extent that they are not inconsistent with the Act, the 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 Westonia for the year ended 30 June 2023 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.

Tim Sanya
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
18 December 2023

9.1.6 COOP SELF SUPPORTING LOAN – SCHOOL BUS

Responsible Officer:	Bill Price, CEO	
Author:	Bill Price, CEO	
File Reference:	ES1.7.1	
Disclosure of Interest:	Bill Price – Impartiality Interest (Director of the Westonia Community Cooperative LTD)	
Attachments:	Nil	
Signature:	Officer	CEO



Purpose of the Report

Executive Decision Legislative Requirement

The purpose of this report is for Council to consider providing \$ 150,000 in funds to the Westonia Community Cooperative LTD on a self-supporting loan basis for the purposes of purchasing a new school bus.

Background

The Westonia Community Co-operative LTD (WCC) has a contract with School Bus Services for the local school bus service. The WCC owns the bus, however they are now required to replace the bus under contract conditions as it is more than ten years old. A new school bus is required for the commencement of the 2024 school year.

The WCC has obtained self-supporting loans in the past both in 2000 and 2009 through the Shire of Westonia (WA Treasury) for the purchase of the buses. The loans have been repaid without any default on both occasions.

Comment

The school bus service is a critical service to the WCC and the community.

Instead of coordinating a loan from WA Treasury to underwrite these funds, Council have previously determined that they have the capacity to fund the self-supporting loan utilising funds from the Community Development Reserve. This has been incorporated in the 2023/24 financial budget and has been advertised to the community when this was formally adopted earlier in the financial year.

The new Toyota Coaster bus will be delivered to the WCC in early January at a cost of \$ 154,000.

The WCC respectfully requests that the Council loan, on a 10-year self-supporting loan basis, \$ 150,000 in funds for the purchase.

A loan schedule has been presented to the Council for consideration.

Statutory Environment

Nil.

Policy Implications

Economic – Facilitate local business retention and growth.

Strategic Implications

Nil



Financial Implications

Council has included the \$ 150,000 loan allocation in its 2023/24 financial budget with the proceeds including interest to be paid back by the Westonia Community Cooperative LTD over a 10-year period.



Voting Requirements

Simple Majority

Absolute Majority

OFFICER RECOMMENDATIONS

That the Council provide \$ 150,000 in funds to the Westonia Community Cooperative LTD for the purchase of a new Toyota Coaster Bus on a 10-year self-supporting loan basis and as per the Loan Repayment Schedule provided to Council.

9.2 COMMUNITY AND REGULATIONS

9.3 WORKS AND SERVICES

Nil

9.4 ENVIRONMENTAL HEALTH, PLANNING AND BUILDING SERVICES

9.4.1 SALE OF LAND LOT 117 (33) GRANITE STREET – USE OF COMMON SEAL

Responsible Officer:	Bill Price, CEO	
Author:	Bill Price, CEO	
File Reference:	T.1.1.3	
Disclosure of Interest:	Nil	
Attachments:	Nil	
Signature:	Officer	CEO



Purpose of the Report

Executive Decision

Legislative Requirement

The purpose of this report is for Council to consider selling Lot 117 (33) Granite Street to a Mr Ben Haydock.

Background

Council have been selling land via a Conditional Land Release arrangement to help promote population growth and development within the townsite.

Council has received an application from a Ben Haydock who wishes to purchase lot 117 (33) Granite Street Westonia with the intention to construct a 200m² high roof enclosed workshop with an additional 50m² covered carport area under the main structure roof, with this to be positioned on the already cleared area of the block unitizing both the lane way and Cement Street for workshop garage door access.

The main purpose of this workshop is to provide storage for materials, vehicles and equipment for my business and well as a lay down area and base for rural works with the occasional fabrication project and vehicle and equipment maintenance to be carried out on the premises also.

I wish to maintain the current trees, vegetation and relics already existing on the block (corner of Cement Street & Granite Street) as natural garden area for the foreseeable future.

Below is a map illustrating the lot in question.



Comment

This particular lot is a Light industrial Lot with the focus being on a larger scale shed and caretaker's cottage. Mr Haydocks proposal fits with the planning. The block requires a Western Power Dome connection to it, although a service line runs along Granite Street.

Should Council approve the sale the President and the CEO will be required to sign the Transfer of Landform and affix the Common Seal.

Statutory Environment

Nil

Policy Implications

Nil

Strategic Implications

Nil

Financial Implications

Nil.

Voting Requirements

Simple Majority

Absolute Majority

OFFICER RECOMMENDATIONS

That Council approve the sale of Lot 117 (33) Granite Street to ben Haydock and authorise the President and CEO in affixing the common seal on the Transfer of Land Ownership form.

10. ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

11. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY A DECISION OF THE MEETING

12. DATE AND TIME OF NEXT MEETING

The next ordinary meeting of Council will be held on Thursday schedule 21st December 2023 commencing at 3.30pm.

13. MEETING CLOSURE

There being no further business the Shire President, Cr Mark Crees declared the meeting closed at pm