



## **SHIRE OF WOODANILLING**

### **ATTACHMENT BOOKLET FOR ORDINARY COUNCIL MEETING**

21 February 2023 at 4pm

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- 11.4.2 Site Plan and Elevation
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- 16.1.2 CONFIDENTIAL – CEO KPA Review January 2023 (Under a separate cover)

ADM0348/LE56

## ATTACHMENT 11.1.1



15 December 2022

**Via Registered Post: Rpp44 63800 90400 37992 98609**

Shire of Woodanilling  
PO Box 99,  
Woodanilling WA 6316

Dear Sir or Madam,

**Application for Exploration Licences 70/6334, 70/6337 and 70/6338**

Hetherington Exploration & Mining Title Services Pty Ltd acts on behalf of C9 Metals Limited regarding the above applications.

The Applications fall within the boundaries of the Shire of Woodanilling. In accordance with the Mining Act, please find enclosed a copies of the above applications and maps showing the area applied for.

Please do not hesitate to contact this office should you have any queries concerning the applications or require any further information.

Yours faithfully,

A handwritten signature in blue ink, appearing to read 'Ngaire Koch'.

**Ngaire Koch**  
**Managing Consultant**  
Hetherington Exploration & Mining Title Services  
Perth Office

ENC APPLICATION AND MAP X 3

**SYDNEY**

Level 8, Suite 802, 15 Castlereagh Street  
SYDNEY NSW 2000  
T: 02 9967 4844  
E: sydney@hemts.com.au

**PERTH**

Level 19, Suite 4, 44 St Georges Terrace  
PERTH WA 6000  
T: 08 9228 9977 | F: 08 9328 3710  
E: perth@hemts.com.au

**BRISBANE**

PO Box 49, Spring Hill LPO  
SPRING HILL QLD 4004  
T: 07 3236 1768 | F: 07 3236 1758  
E: brisbane@hemtsqld.com.au

Online Lodgement - Submission: 15/11/2022 07:29:07; Receipt: 15/11/2022 08:30:00

**ATTACHMENT 11.1.1**

Form 21

WESTERN AUSTRALIA

Mining Act 1978

(Secs. 41, 58, 70C, 74, 86, 91, Reg. 64)

**APPLICATION FOR MINING TENEMENT**

- (a) Type of tenement  
(b) Time & Date marked out (where applicable)  
(c) Mineral Field

(a) Exploration Licence	No. E 70/6337
(b) a.m./p.m. / /	(c) SOUTH WEST

- For each applicant:  
(d) Full Name and ACN/ABN  
(e) Address  
(f) No. of shares  
(g) Total No. of shares

(d) and (e) C29 METALS LIMITED (ACN: 645 218 453) C/- HETHERINGTON EXPLORATION & MINING TITLE SERVICES PTY LTD, SUITE 404, GROUND FLOOR, 50 ST GEORGES TERRACE, PERTH, WA, 6000	(f) Shares 100
(g) Total 100	

- DESCRIPTION OF GROUND APPLIED FOR:  
(For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)

(h) Woodanilling (i) (j) This application affects Private Property. Details of Private Property Affected: Details of private property affected: This Application excludes any private land referred to in Section 29 (2) of the Mining Act 1978 (WA) except that below 30 metres from the natural surface of the land. Only sub-surface rights sought.
(k) 50 BL

- (l) Signature of applicant or agent (if agent state full name and address)

(l) Sarah Fox  
LEVEL 19, SUITE 4, 44 ST GEORGES  
TERRACE, PERTH, WA, 6000

Date: 15/11/2022

**OFFICIAL USE**

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 20th day of December 2022 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received at	08:30:00	on 15 November	2022	with fees of
Application	\$1,660.00			
Rent	\$7,650.00			
TOTAL	\$9,310.00			
Receipt No:	28585424919			

**Mining Registrar****NOTES****Note 1: EXPLORATION LICENCE**

- (i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (h), (i), (j) and (k) above.  
(ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

**Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING/GENERAL PURPOSE LEASE**

- (i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for.

**Note 3: GROUND AVAILABILITY**

- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for.  
(ii) The following action should be taken to ascertain ground availability:  
(a) public plan search; (b) register search; (c) ground inspection.

**Note 4: ALL APPLICATIONS OVER PRIVATE LAND**

The period for lodgement of an objection is within 21 days of service of this notice, or the date noted above for lodging objections, whichever is the longer period.





Government of Western Australia  
Department of Mines, Industry Regulation and Safety



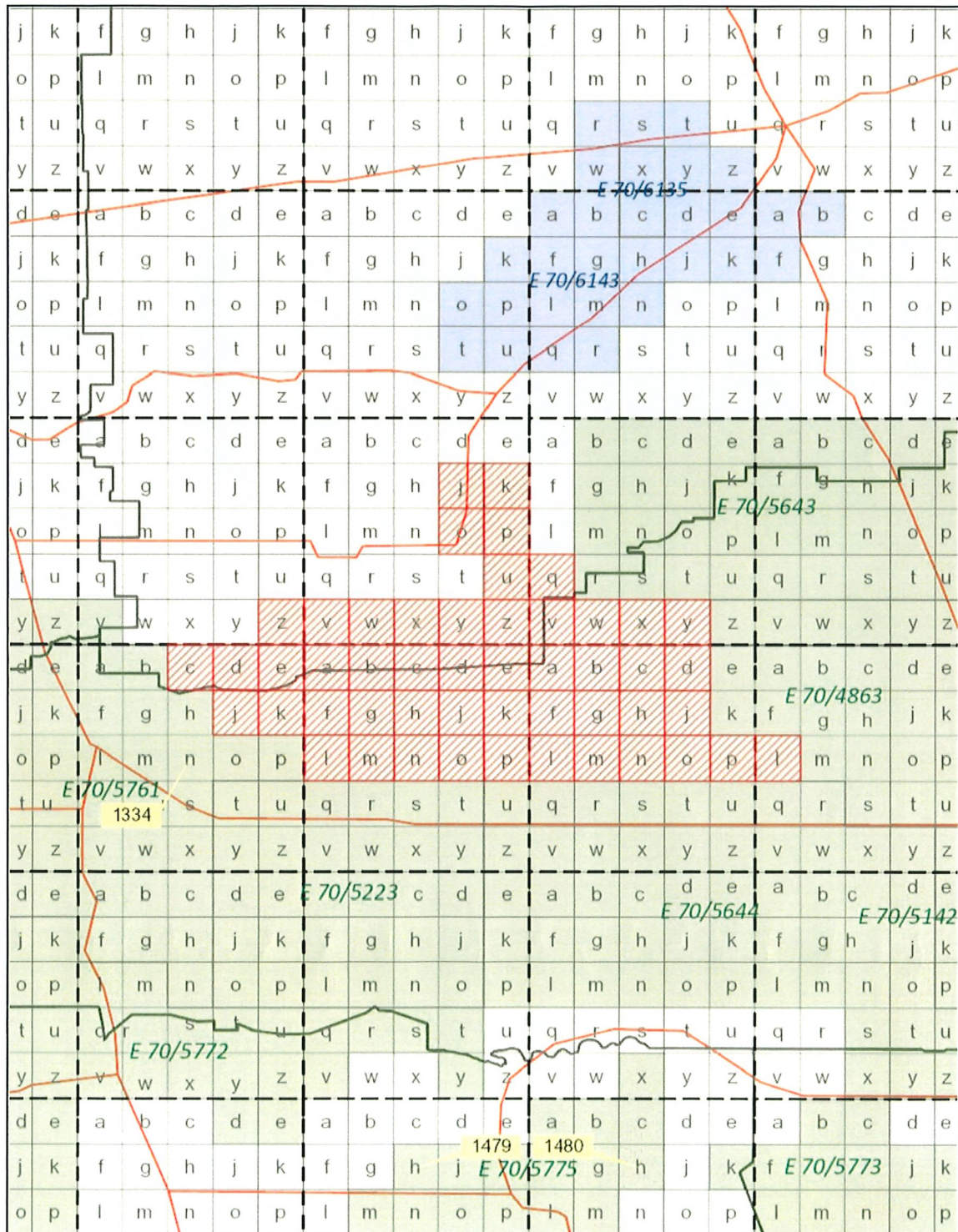
Mining Act 1978  
Sec. 58; Reg. 64

## FORM 21 - ATTACHMENT 2

Plan Name(s) - ALBANY

Time Officially Received : 15/11/2022 08:30:00

User Id : ex136180



MAP SHOWING BLOCKS APPLIED FOR IN  
EXPLORATION LICENCE NO. 70/6337

☐ Graticular Section Applied For



Online Lodgement - Submission: 15/11/2022 07:29:07; Receipt: 15/11/2022 08:30:00

**ATTACHMENT 11.1.1**

Form 21

WESTERN AUSTRALIA

Mining Act 1978

(Secs. 41, 58, 70C, 74, 86, 91, Reg. 64)

**APPLICATION FOR MINING TENEMENT**

(a) Type of tenement	(a) Exploration Licence		No. E 70/6338
(b) Time & Date marked out (where applicable)	(b) a.m./p.m. / /	(c) SOUTH WEST	
(c) Mineral Field			
For each applicant:	(d) and (e)		(f) Shares
(d) Full Name and ACN/ABN	C29 METALS LIMITED (ACN: 645 218 453)		100
(e) Address	C/- HETHERINGTON EXPLORATION & MINING TITLE SERVICES PTY LTD, SUITE 404, GROUND FLOOR, 50 ST GEORGES TERRACE, PERTH, WA, 6000		
(f) No. of shares			
(g) Total No. of shares			(g) Total 100
DESCRIPTION OF GROUND APPLIED FOR: (For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)	(h) Boyerine (i) (j) This application affects Private Property. Details of Private Property Affected: Details of private property affected: This Application excludes any private land referred to in Section 29 (2) of the Mining Act 1978 (WA) except that below 30 metres from the natural surface of the land. Only sub-surface rights sought.		
(h) Locality			
(i) Datum Peg			
(j) Boundaries			
(k) Area (ha or km <sup>2</sup> )	(k) 14 BL		
(l) Signature of applicant or agent (if agent state full name and address)	(l) Sarah Fox LEVEL 19, SUITE 4, 44 ST GEORGES TERRACE, PERTH, WA, 6000		Date: 15/11/2022

**OFFICIAL USE**

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Received at	08:30:00	on 15 November	2022	with fees of
Application	\$1,660.00			
Rent	\$2,142.00			
TOTAL	\$3,802.00			
Receipt No:	28585424919			

**Mining Registrar****NOTES****Note 1: EXPLORATION LICENCE**

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**ATTACHMENT 11.1.1**



Government of Western Australia  
Department of Mines, Industry Regulation and Safety



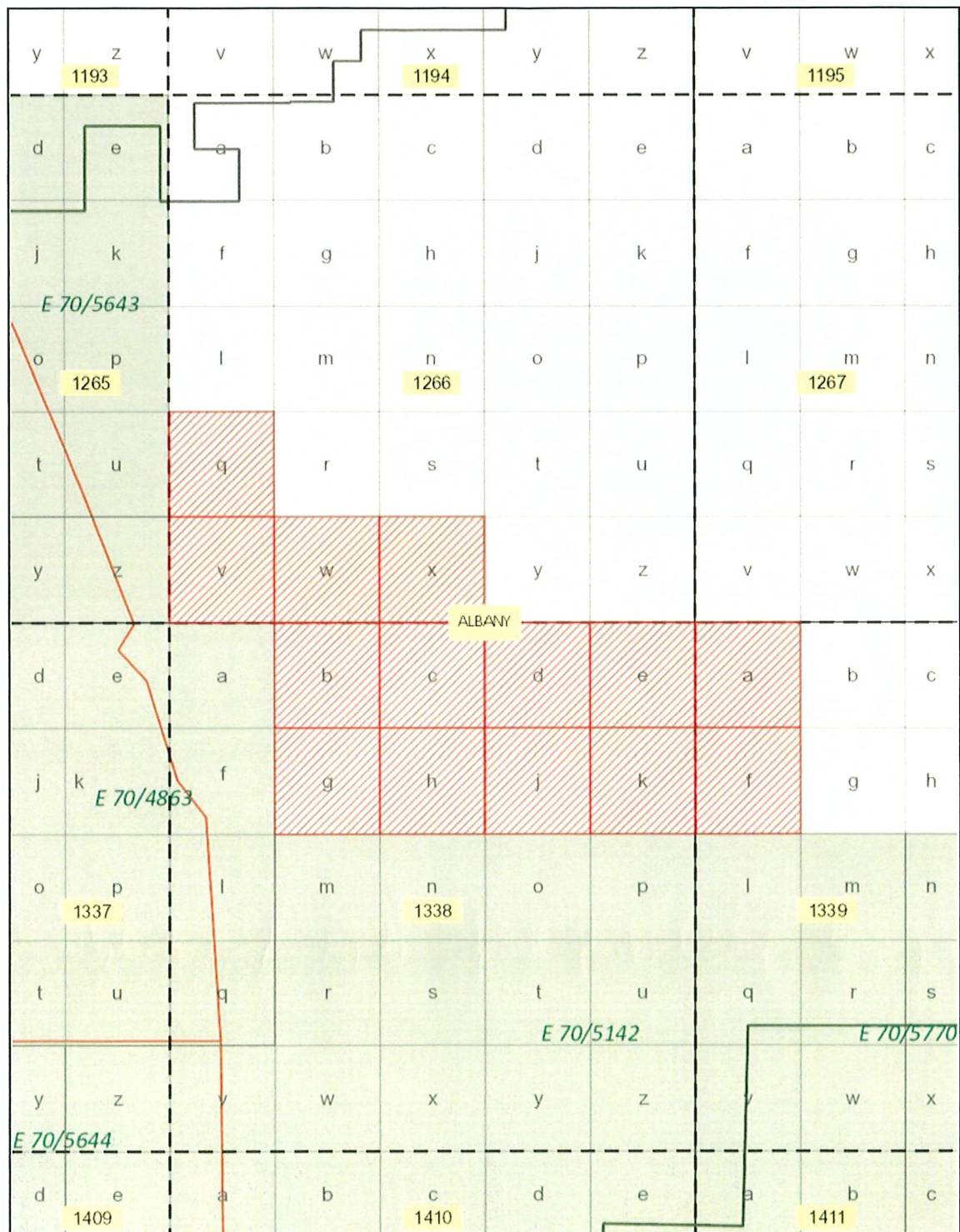
Mining Act 1978  
Sec. 58; Reg. 64

## FORM 21 - ATTACHMENT 2

Plan Name(s) - ALBANY

Time Officially Received : 15/11/2022 08:30:00

User Id : ex136180



MAP SHOWING BLOCKS APPLIED FOR IN  
EXPLORATION LICENCE NO. 70/6338

☐ Graticular Section Applied For



Online Lodgement - Submission: 15/11/2022 07:29:07; Receipt: 15/11/2022 08:30:00

**ATTACHMENT 11.1.1****Form 21****WESTERN AUSTRALIA****Mining Act 1978**

(Secs. 41, 58, 70C, 74, 86, 91, Reg. 64)

**APPLICATION FOR MINING TENEMENT**

(a) Type of tenement	(a) Exploration Licence		No. E 70/6334
(b) Time & Date marked out (where applicable)			
(c) Mineral Field	(b) a.m./p.m. / /	(c) SOUTH WEST	
For each applicant:	(d) and (e)		(f) Shares
(d) Full Name and ACN/ABN	C29 METALS LIMITED (ACN: 645 218 453)		100
(e) Address	C/- HETHERINGTON EXPLORATION & MINING TITLE SERVICES PTY LTD, SUITE 404, GROUND FLOOR, 50 ST GEORGES TERRACE, PERTH, WA, 6000		
(f) No. of shares			
(g) Total No. of shares			(g) Total 100
DESCRIPTION OF GROUND APPLIED FOR:	(h) WAGIN		
(For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)	(i) This application affects Private Property. Details of Private Property Affected: Details of private property affected: This Application excludes any private land referred to in Section 29 (2) of the Mining Act 1978 (WA) except that below 30 metres from the natural surface of the land. Only sub-surface rights sought.		
(h) Locality			
(i) Datum Peg			
(j) Boundaries			
(k) Area (ha or km <sup>2</sup> )	(k) 105 BL		
(l) Signature of applicant or agent (if agent state full name and address)	(l) Sarah Fox LEVEL 19, SUITE 4, 44 ST GEORGES TERRACE, PERTH, WA, 6000		Date: 15/11/2022

**OFFICIAL USE**

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 20th day of December 2022 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received at	08:30:00	on 15 November 2022	with fees of
Application	\$1,660.00		
Rent	\$16,065.00		
TOTAL	\$17,725.00		
Receipt No:	28585424919		

**Mining Registrar****NOTES****Note 1: EXPLORATION LICENCE**

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  - (a) public plan search; (b) register search; (c) ground inspection.

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## ATTACHMENT 11.1.1



Government of Western Australia  
Department of Mines, Industry Regulation and Safety

**eMITS**  
MINERAL TITLES ONLINE

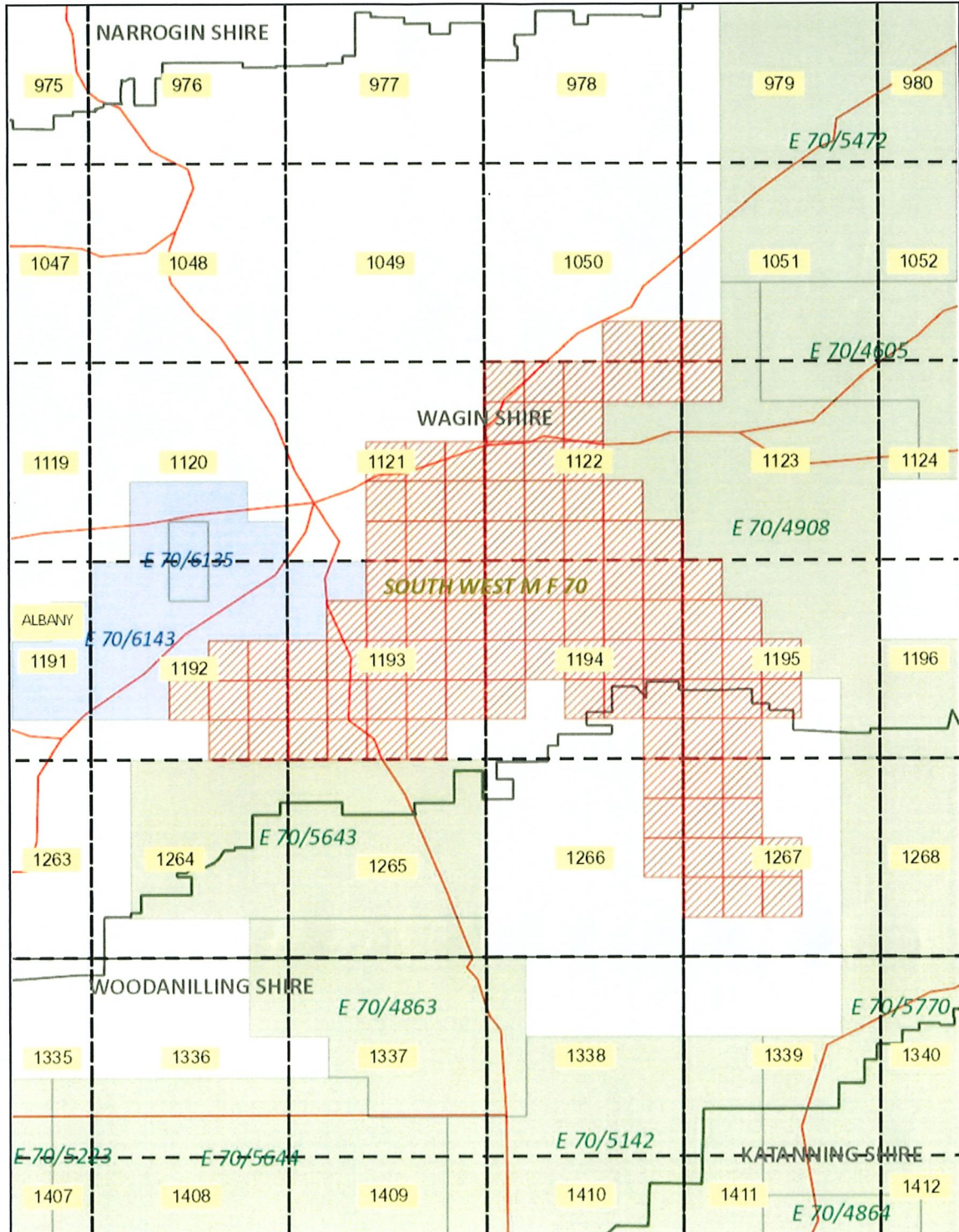
Mining Act 1978  
Sec. 58; Reg. 64

## FORM 21 - ATTACHMENT 2

Plan Name(s) - ALBANY

Time Officially Received : 15/11/2022 08:30:00

User Id : ex136180



MAP SHOWING BLOCKS APPLIED FOR IN  
EXPLORATION LICENCE NO. 70/6334

Graticular Section Applied For

ATTACHMENT 11.2.1

Shire of Woodanilling

## APPLICATION FOR PLANNING APPROVAL

Planning and Development (Local Planning Schemes) Regulations 2015

Application for Development Approval

<b>OWNER DETAILS</b>		
Name: T.I & L.G. BREWSTER		
ABN (if applicable): —		
Address: 28 CLIANthus Rd KAMBALDA WEST W.A. 6442		
Work No: —	Home: —	Mobile: 0418933287.
Email: TREVBREWSTER@WESTNET.COM.AU		
Contact person for correspondence: T.I. BREWSTER		
Signature: 		Date: 1/12/2022
Signature: 		Date: 1/12/2022
The signature of the owner(s) is required on all applications. This application will not proceed without that signature. For the purposes of signing this application an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2).		
<b>APPLICANT DETAILS (IF DIFFERENT FROM OWNER)</b>		
Name:		
Address:		
Work No:	Home No:	Mobile:
Email:		
Contact person for correspondence:		
The information and plans provided with this application may be made available by the local government for public viewing in connection with the application.		<input type="checkbox"/> Yes <input type="checkbox"/> No
Signature:		Date:
<b>PROPERTY DETAILS</b>		
Lot No: 249	House/Street No: 3	Location No:
Diagram or Plan No: DP223225	Certificate of Title Vol. No: 1937	Folio: 345
Title encumbrances (e.g. easements, restrictive covenants): NIL		
Street name: STEERE ROAD	Suburb: WOODANILLING.	
Nearest street intersection: SHAW ROAD.		



PO BOX 99  
WOODANILLING WA 6316

Ph: (08) 9823 1506

shire@woodanilling.wa.gov.au  
www.woodanilling.wa.gov.au



Shire of Woodanilling

ATTACHMENT 11.2.1

<b>PROPOSED DEVELOPMENT</b>	
Nature of development:	<input type="checkbox"/> Works <input checked="" type="checkbox"/> Use <input type="checkbox"/> Works and Use
Is an exemption from development claimed for part of the development?	
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Works <input type="checkbox"/> Use	
Description of proposed works and/or land use:	TEMPORARY ACCOMMODATION WHILST BUILDING OF CLASS 1A LIVABLE SHED
Description of exemption claimed (if relevant):	N/A
Nature of any existing buildings and/or land use:	7M X 6M SHED FOR WORKSHOP & GARAGE
Approximate cost of proposed development:	\$150K. FOR HOUSE - NIL FOR T/A IN FULLY CONTAINED CARAVAN.
Estimated time of completion:	DECEMBER 2023

<b>OFFICE USE ONLY</b>	
Acceptance Officer's initials:	Date received:
Local government reference No:	

**GENERAL INFORMATION & CHECKLIST**

The Shire of Woodanilling Town Planning Scheme No. 1 requires appropriate information to accompany every application for planning approval. This checklist sets out the minimum required information for an application to be considered complete.

All applications should include enough information to enable Shire staff to ensure compliance with TPS1 and Local Planning Policies. Variations to R-Codes will require performance criteria to be addressed.

If the proposal is required to be advertised or notified in accordance with TPS 1, the application will attract an additional fee. You will be advised of this requirement and invoiced in accordance with the Shire's Fees and Charges prior to any advertising taking place.

**ALL APPLICATIONS SHALL BE ACCOMPANIED BY:**

- Application form fully completed and signed by all landowners where applicable.
- Cover letter providing details of proposed development (as described above).
- Planning Fee - due on lodgement – please contact 08 9823 1506 for advice regarding fees payable)
- Copy of current Certificate of Title.




PO BOX 99  
WOODANILLING WA 6316

Ph: (08) 9823 1506

shire@woodanilling.wa.gov.au  
www.woodanilling.wa.gov.au



## ATTACHMENT 11.2.2

  
Shire of Woodanilling

## APPLICATION FOR TEMPORARY ACCOMMODATION

## APPLICANT DETAILS

FULL NAME: T.I & L.G. BREWSTER  
PHONE: 0418933287  
POSTAL ADDRESS: P.O. Box 171. KAMBALDA WEST 6442

## PROPERTY DETAILS

ADDRESS: 3 STEERE Rd. WOODANILLING.  
PROPERTY SIZE (m<sup>2</sup>): 4038  
ZONING: RESIDENTIAL  
NO OF PERSONS: 2.

## ACCOMMODATION DETAILS (i.e. size of van, number of beds etc.)

15m x 2.5

PLAN ATTACHED.

## EFFLUENT DISPOSAL DETAILS (i.e. type and size of system)

4200L TWIN BATTLE PLASTIC TANK

WITH 2x 6m x 1.2m LEACH DRAINS

TO BE DESIGNED &amp; SUBMITTED BY PLUMBER

## REASON FOR APPLICATION

ACCOMODATION WHILST BUILDING NEW DWELLING

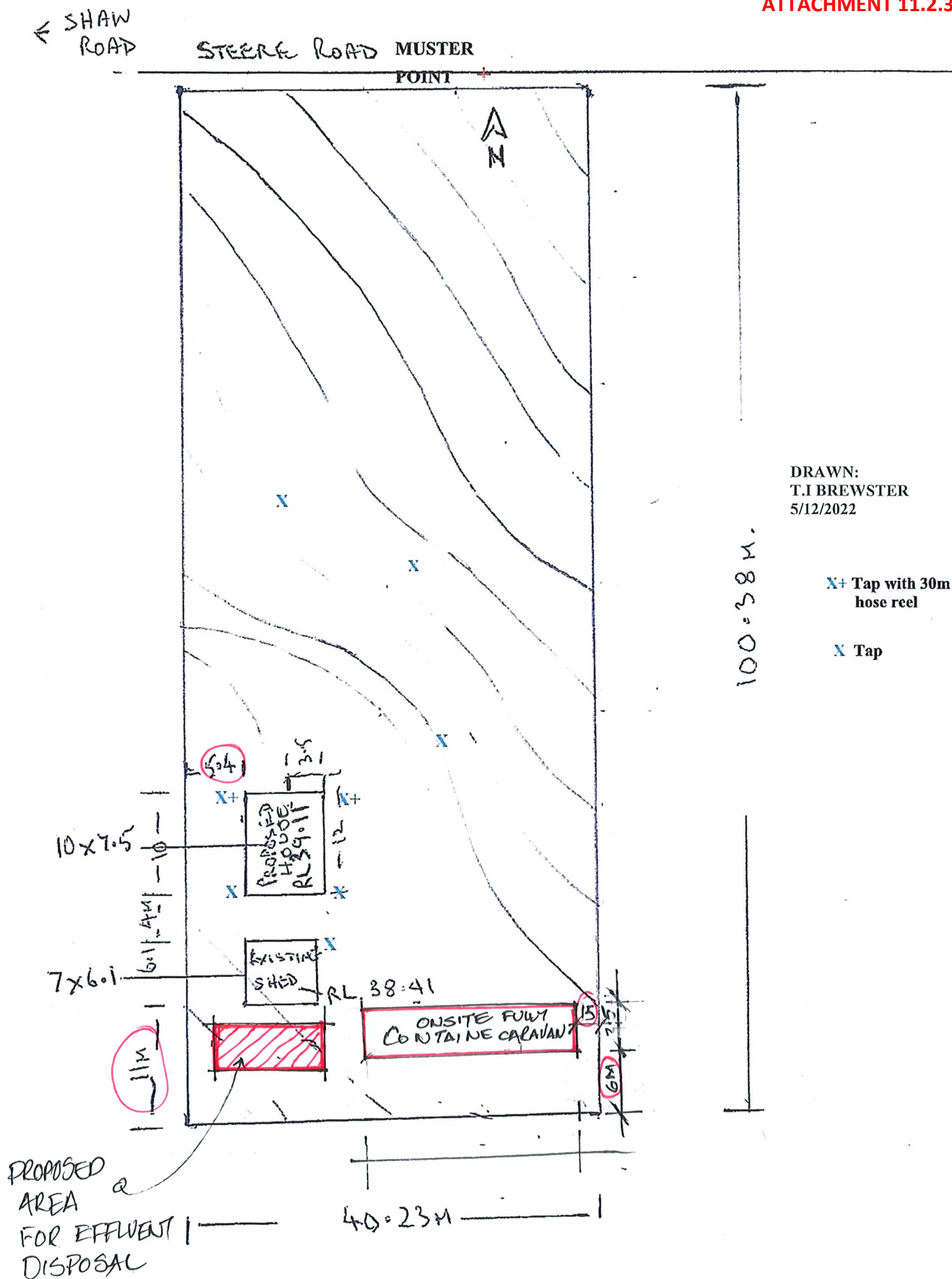


PO BOX 99  
WOODANILLING WA 6316

Ph: (08) 9823 1506

rates@woodanilling.wa.gov.au  
www.woodanilling.wa.gov.au

## ATTACHMENT 11.2.3



## BUSHEIRE MANAGEMENT PLAN

3 STEERE Rd WOODANILLING

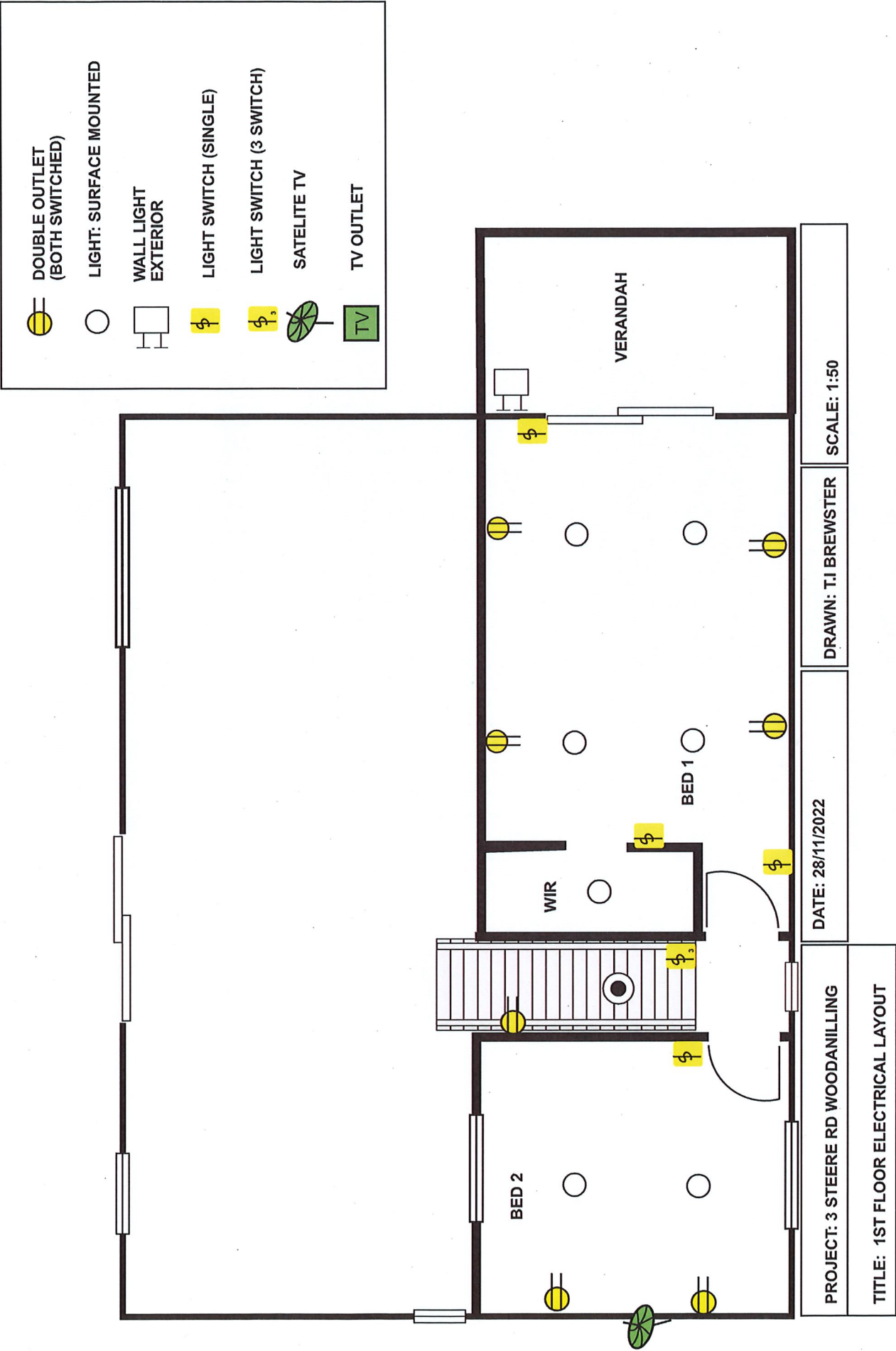
T. I &amp; L. BREWSTER

SCALE 1:500 @A4

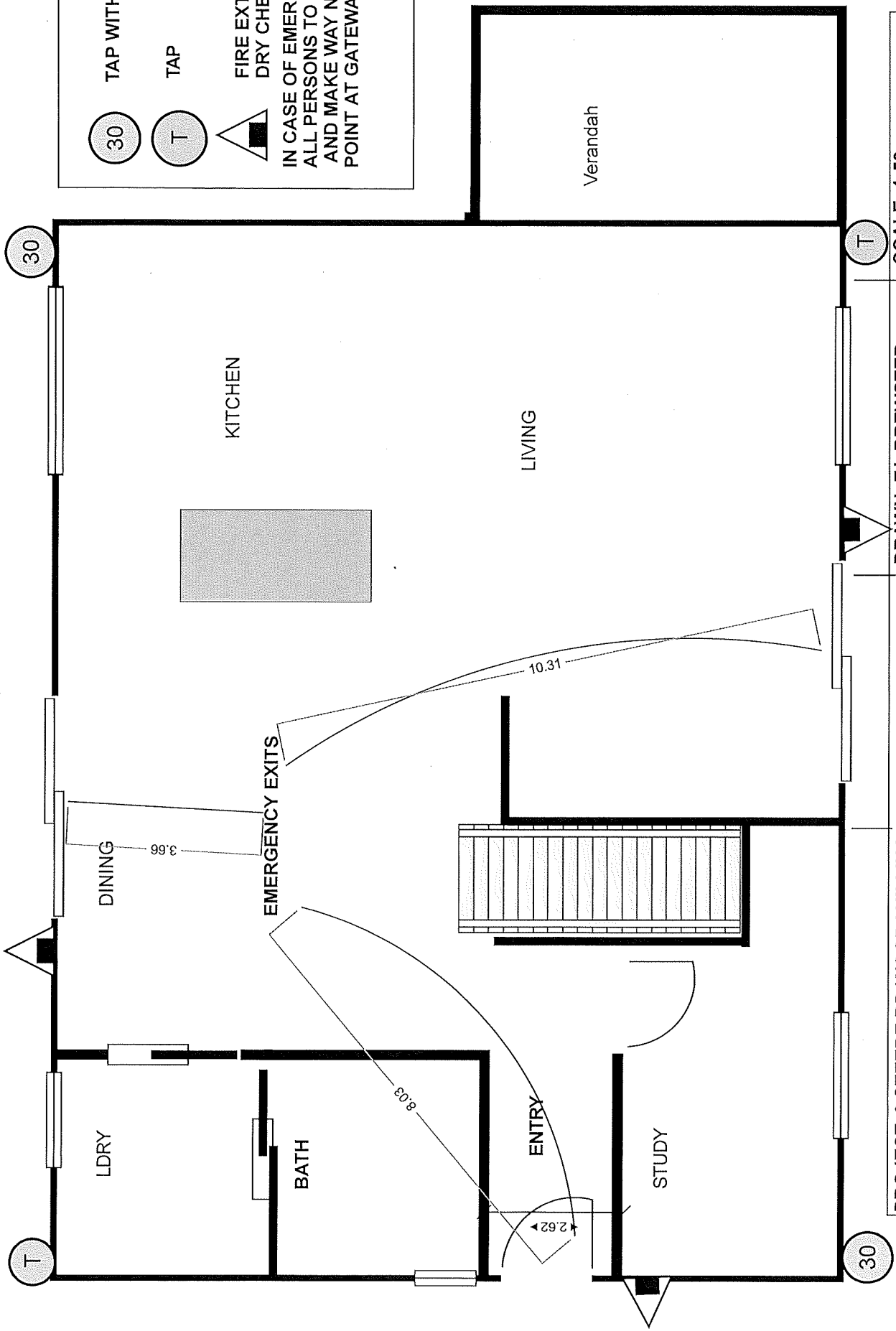
PH 0418933287

EMAIL TBREWS70

ATTACHMENT 11.2.3







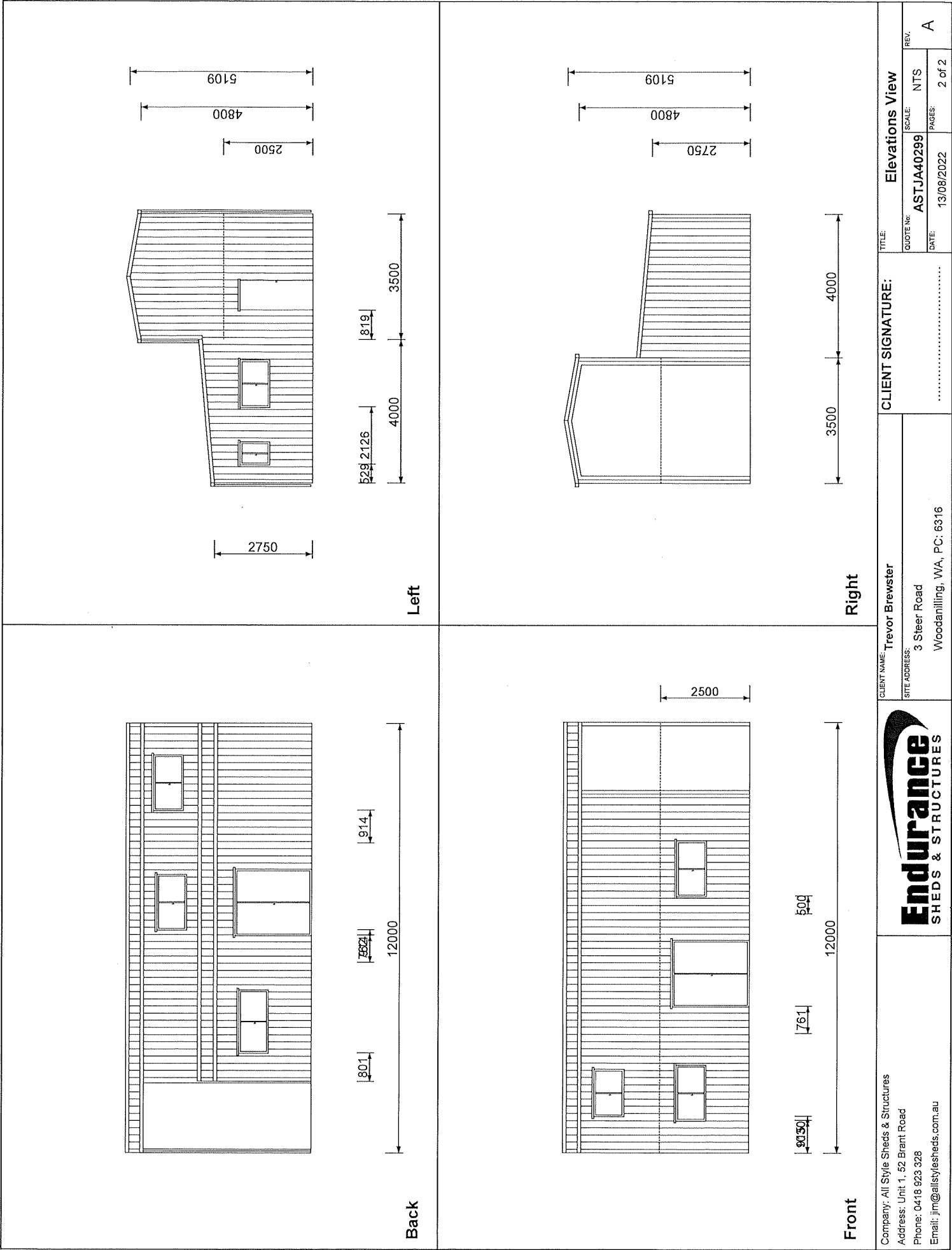
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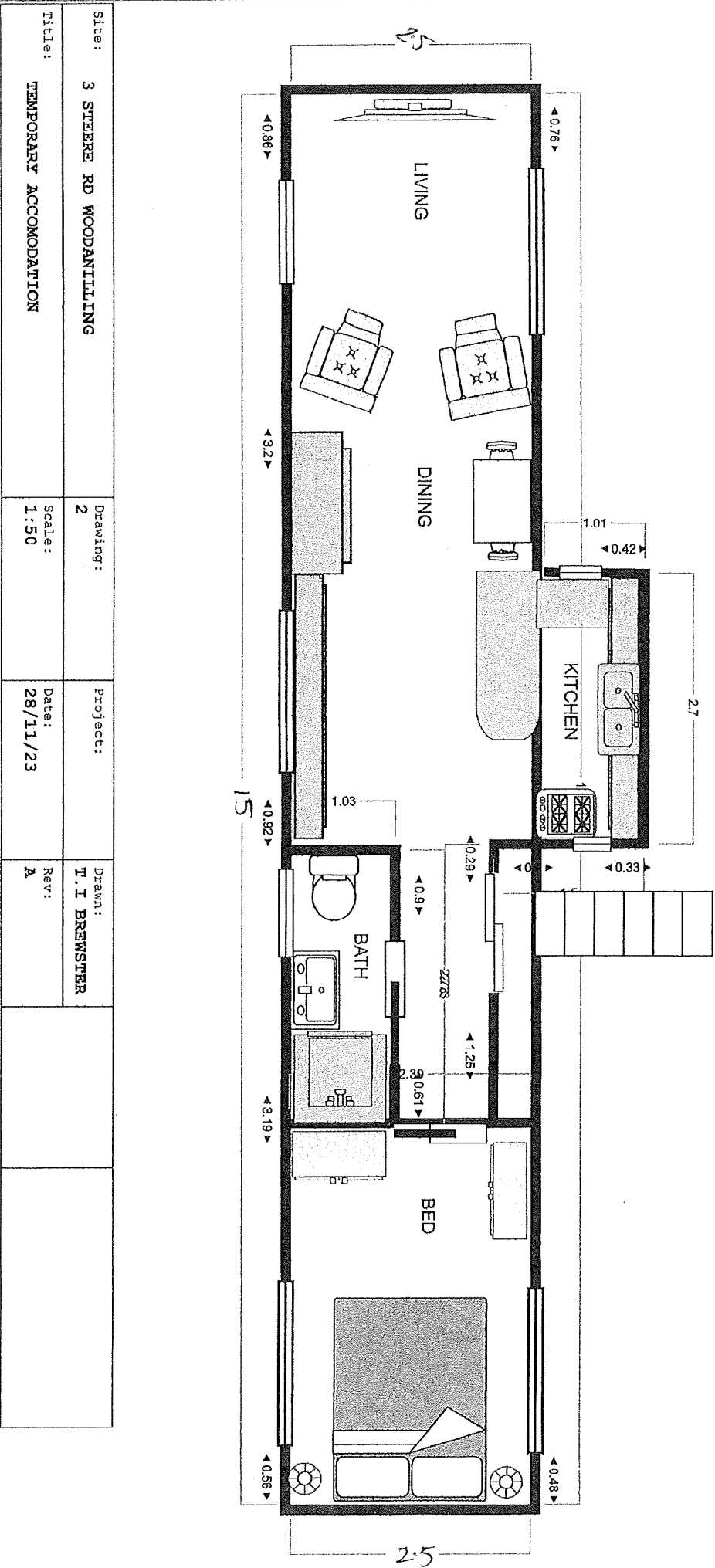
DRAWN: T.I. BREWSTER

DATE: 5/12/22

PROJECT: 3 STEERE RD WOODANILLING

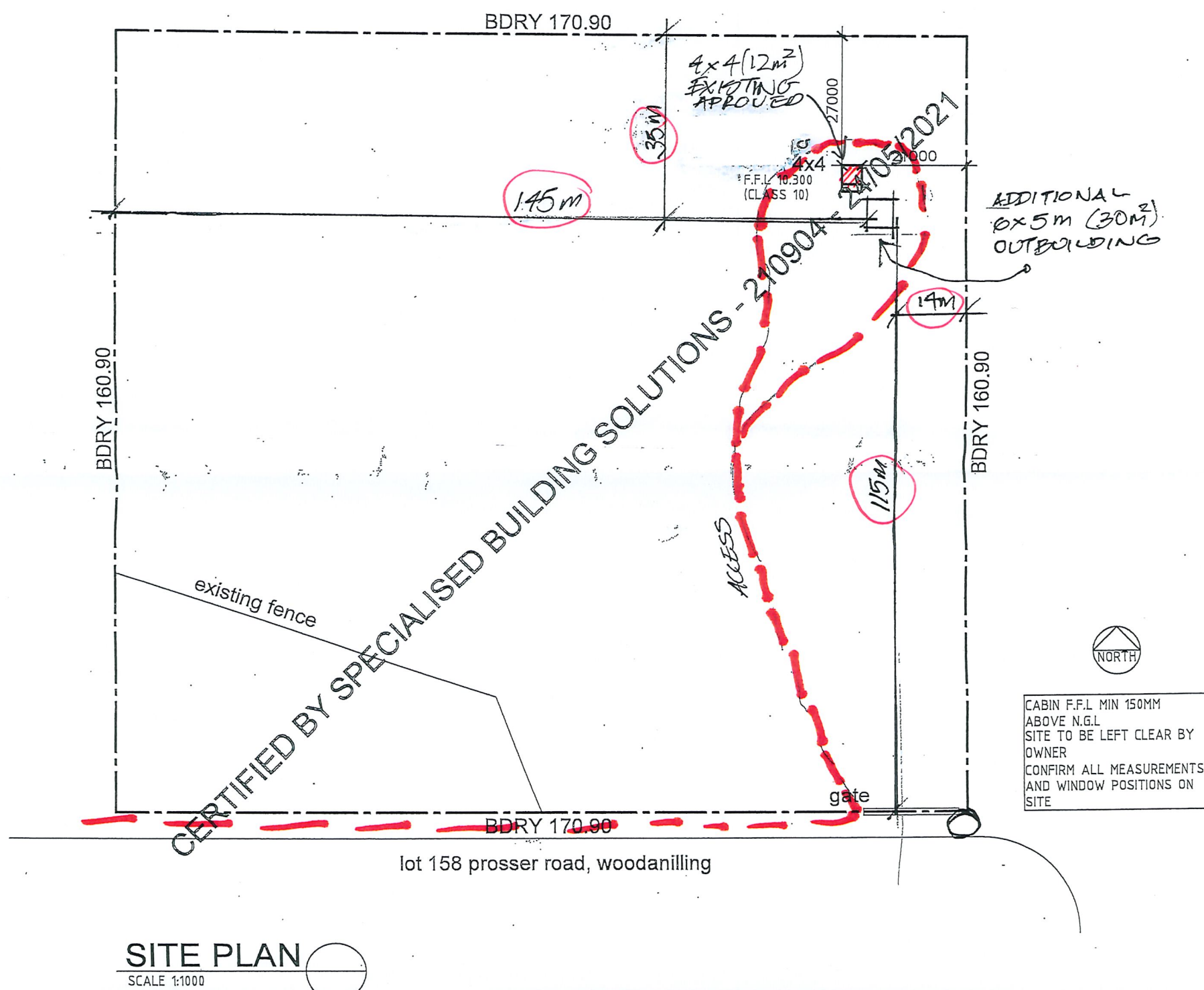
BUSHFIRE MANAGEMENT PLAN.1







ATTACHMENT 11.3.1



20 JAN 2023



Specialised Building Solutions  
Stress Free Building Approvals

THESE PLANS TO BE READ  
IN CONJUNCTION WITH  
SITE SPECIFIC  
CONSTRUCTION NOTES



(08) 9302 2274  
info@cabinswa.com  
www.cabinswa.com  
2 Eternity St, Wangara, WA

158 prosser road, woodanilling

Client:

Ph:

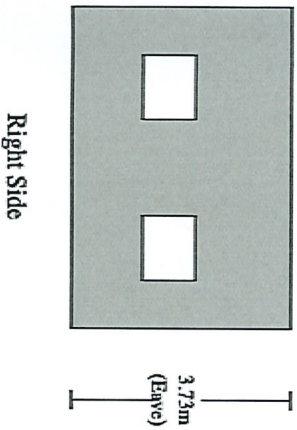
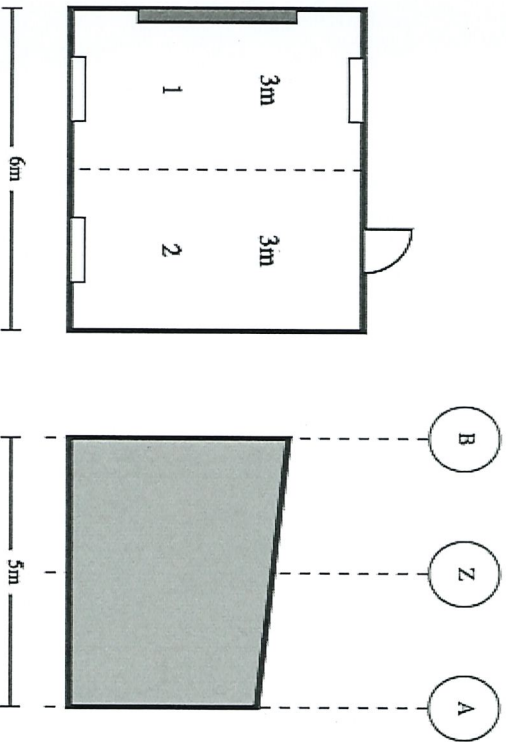
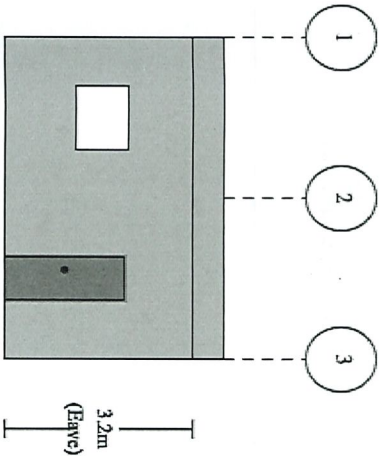
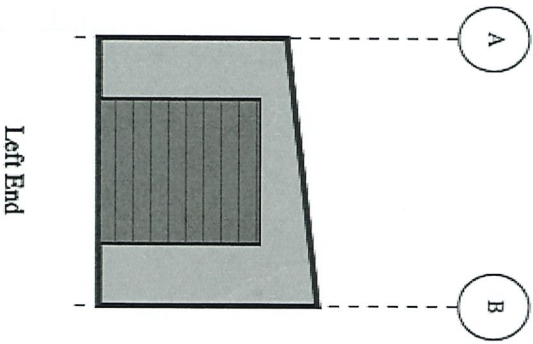
Site Plan

SCALE: 1:1000

DATE: 20.04.2023

DRAWING No:

ATTACHMENT 11.3.1



20 JAN 2023

Purchaser Name: Jackie Superfund Pty Ltd ATF Jackie Or Superfund

Site Address: 158 Prosser Rd Woodanilling WA 6316 Australia

Drawing # MSS224696 - 3

Print Date: 09/12/22

**Layout**  
Not to Scale  
© Copyright Steelex Pty Ltd

Seller: Wide Span Sheds Pty Ltd  
Wide Span Sheds Pty Ltd  
Phone: 07 5657 8888  
Fax: 07 5657 8899  
Email: admin@sheds.com.au

Apex Engineering Group PTY LTD  
ACN 632 588 562  
ME Aust. (Registered NER Structural) 5276680  
QLD : RPEQ No. 24223; TAS : 185770492; VIC : PE0003848; N.T. : 303557ES;  
Practising Professional Structural & Civil Engineers

Signature:   
John Ronaldson  
Date: 09/12/22



Shire of Woodanilling


DA 31

A5 40

# APPLICATION FOR PLANNING APPROVAL

Planning and Development (Local Planning Schemes) Regulations 2015

Application for Development Approval

<b>OWNER DETAILS</b>		
Name: Jackie Superfund Pty Ltd		
ABN (if applicable):		
Address: 144 Hindes Street LOTA QLD 4179		
Work No:	Home:	Mobile: 0429 988 052
Email: Jackie.smsf@gmail.com		
Contact person for correspondence: James and Jackie Orr		
Signature: 	Jackie Orr	Date: 20/1/23
Signature:		Date:
The signature of the owner(s) is required on all applications. This application will not proceed without that signature. For the purposes of signing this application an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2).		
<b>APPLICANT DETAILS (IF DIFFERENT FROM OWNER)</b>		
Name: <del>James</del> Jackie Orr		
Address: 144 Hindes Street LOTA QLD 4179		
Work No:	Home No:	Mobile: 0429 988 052
Email: Jackie.smsf@gmail.com		
Contact person for correspondence: James and Jackie Orr		
The information and plans provided with this application may be made available by the local government for public viewing in connection with the application.		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Signature:	Date:	
<b>PROPERTY DETAILS</b>		
Lot No: 158	House/Street No:	Location No:
Diagram or Plan No: 223224	Certificate of Title Vol. No: 2592/803	Folio:
Title encumbrances (e.g. easements, restrictive covenants): Nil.		
Street name: Prosser Road	Suburb: Woodanilling	
Nearest street intersection: Burt Road		

Shire of Woodanilling

<b>PROPOSED DEVELOPMENT</b>	
Nature of development:	<input checked="" type="checkbox"/> Works <input type="checkbox"/> Use <input type="checkbox"/> Works and Use
Is an exemption from development claimed for part of the development?	
<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No <input type="checkbox"/> Works <input type="checkbox"/> Use
Description of proposed works and/or land use: Small Maintenance shed for secure lockup of block equipment. 30m2 (5x6 x 3.73H)	
Description of exemption claimed (if relevant): Nil.	
Nature of any existing buildings and/or land use: Small existing stumped outbuilding.	
Approximate cost of proposed development: \$ 18,000	
Estimated time of completion: April 2023	

<b>OFFICE USE ONLY</b>	
Acceptance Officer's initials:	Date received:
Local government reference No:	

**GENERAL INFORMATION & CHECKLIST**

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If the proposal is required to be advertised or notified in accordance with TPS 1, the application will attract an additional fee. You will be advised of this requirement and invoiced in accordance with the Shire's Fees and Charges prior to any advertising taking place.

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- Cover letter providing details of proposed development (as described above).
- Planning Fee - due on lodgement – please contact 08 9823 1506 for advice regarding fees payable)
- Copy of current Certificate of Title.

20 JAN 2023



PO BOX 99  
WOODANILLING WA 6316

Ph: (08) 9823 1506

shire@woodanilling.wa.gov.au  
www.woodanilling.wa.gov.au



**ATTACHMENT 11.3.3**

The Shire of Woodanilling  
3316 Robinson Road  
WOODANILLING WA 6316

To Whom It May Concern.

Please find attached an application for an additional outbuilding to be located on our property at Lot 158 Prosser Road Whispering Winds.

Presently there is a 4x4m small outbuilding located at the property. This building has been installed on stumps and is not easily accessible for the storage of property maintenance equipment such as a mower and brush cutter.

We wish to install an additional outbuilding to be erected on a cement slab with a steel frame clad with colorbond and with both a personal and roller door. This is to be 6x5m2 equalling a total outbuilding area at the site of 42m2 when both outbuildings are combined. Our plan is to construct our retirement home in the near future however have a bit more travelling to do as yet and wish to make that decision once we are ready to settle permanently into retirement.

Hoping for your favourable consideration.

Jackie Orr

for The Jackie Super Fund Pty Ltd.

0429 988052

A28  
DA24

Shire of Woodanilling

ATTACHMENT 11.4.1

## APPLICATION FOR PLANNING APPROVAL

Planning and Development (Local Planning Schemes) Regulations 2015

Application for Development Approval

<b>OWNER DETAILS</b>		
Name: BUFORT PTY LTD		
ABN (if applicable):		
Address: LEVEL 23 360 COLLINS ST MELBOURNE VIC 3000		
Work No:	Home:	Mobile: 0423 840111
Email: chris@aksara.com.au		
Contact person for correspondence: Chris Cornelius		
Signature: <i>Chris Cornelius</i>		Date: 14-11-22
Signature:		Date:
The signature of the owner(s) is required on all applications. This application will not proceed without that signature. For the purposes of signing this application an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2).		
<b>APPLICANT DETAILS (IF DIFFERENT FROM OWNER)</b>		
Name: Aksara Pty Ltd		
Address: LEVEL 23 360 COLLINS ST MELBOURNE VIC 3000		
Work No:	Home No:	Mobile: 0423 840111
Email: chris@aksara.com.au		
Contact person for correspondence: juan@aksara.com.au chris@aksara.com.au		
The information and plans provided with this application may be made available by the local government for public viewing in connection with the application.		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Signature: <i>Chris Cornelius</i>		Date: 04-07-22
<b>PROPERTY DETAILS</b>		
Lot No: 5	House/Street No: 18495	Location No:
Diagram or Plan No: 60607	Certificate of Title Vol. No: 1642	Folio: 166
Title encumbrances (e.g. easements, restrictive covenants):		
Street name: Albany Hwy		Suburb: Beaufort River WA 6394
Nearest street intersection:		

15 NOV 2022



# Shire of Woodanilling

**ATTACHMENT 11.4.1**

<b>PROPOSED DEVELOPMENT</b>	
Nature of development:	<input checked="" type="checkbox"/> Works <input type="checkbox"/> Use <input type="checkbox"/> Works and Use
Is an exemption from development claimed for part of the development?	
<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Works <input type="checkbox"/> Use	
Description of proposed works and/or land use:	New above ground diesel tank
Description of exemption claimed (if relevant):	
Nature of any existing buildings and/or land use:	Accommodation premises, Restaurant, Tavern, convenience store and Service Station
Approximate cost of proposed development:	\$180,000
Estimated time of completion:	January 2023

<b>OFFICE USE ONLY</b>	
Acceptance Officer's initials:	Date received: 16/11/2022
Local government reference No:	

## GENERAL INFORMATION & CHECKLIST

The Shire of Woodanilling Town Planning Scheme No. 1 requires appropriate information to accompany every application for planning approval. This checklist sets out the minimum required information for an application to be considered complete.

All applications should include enough information to enable Shire staff to ensure compliance with TPS1 and Local Planning Policies. Variations to R-Codes will require performance criteria to be addressed.

If the proposal is required to be advertised or notified in accordance with TPS 1, the application will attract an additional fee. You will be advised of this requirement and invoiced in accordance with the Shire's Fees and Charges prior to any advertising taking place.

### ALL APPLICATIONS SHALL BE ACCOMPANIED BY:

- Application form fully completed and signed by all landowners where applicable.
- Cover letter providing details of proposed development (as described above).
- Planning Fee - due on lodgement – please contact 08 9823 1506 for advice regarding fees payable
- Copy of current Certificate of Title.



PO BOX 99  
WOODANILLING WA 6316

Ph: (08) 9823 1506

shire@woodanilling.wa.gov.au  
www.woodanilling.wa.gov.au

15 NOV 2022



# BEAUFORT RIVER SERVICE STATION

## 18495 Albany Hwy. WA 6394

SUBJECT SITE

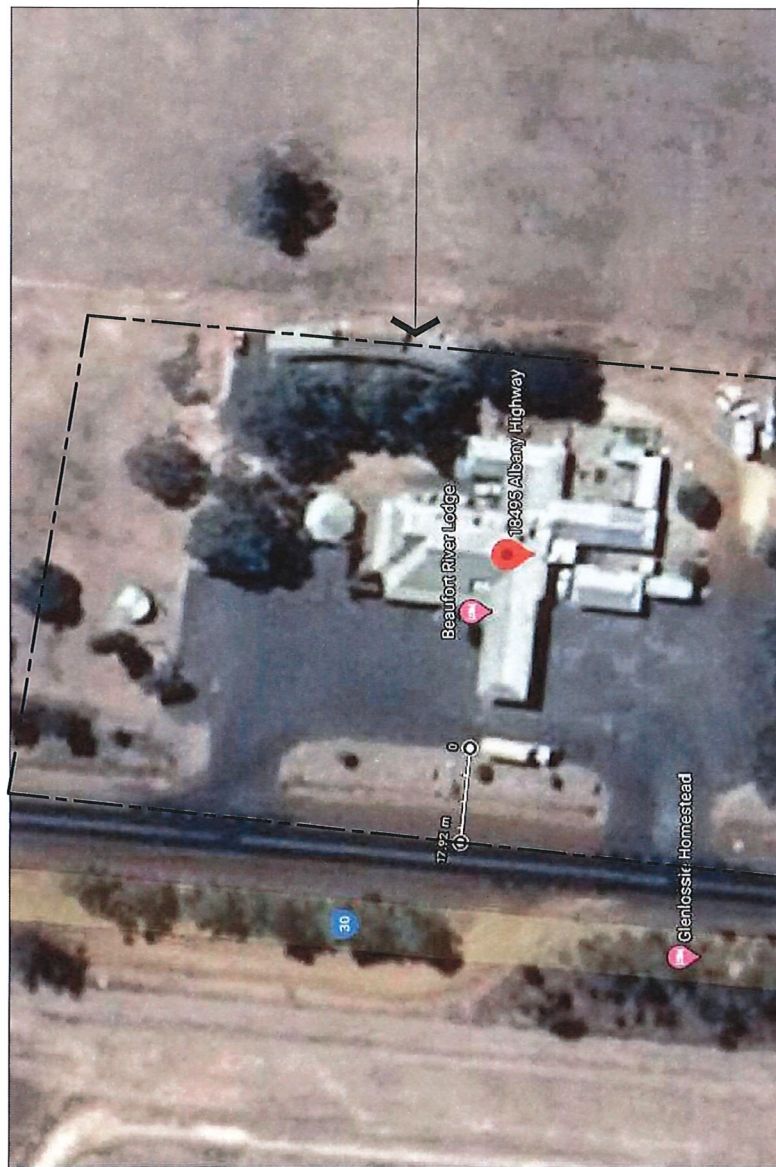
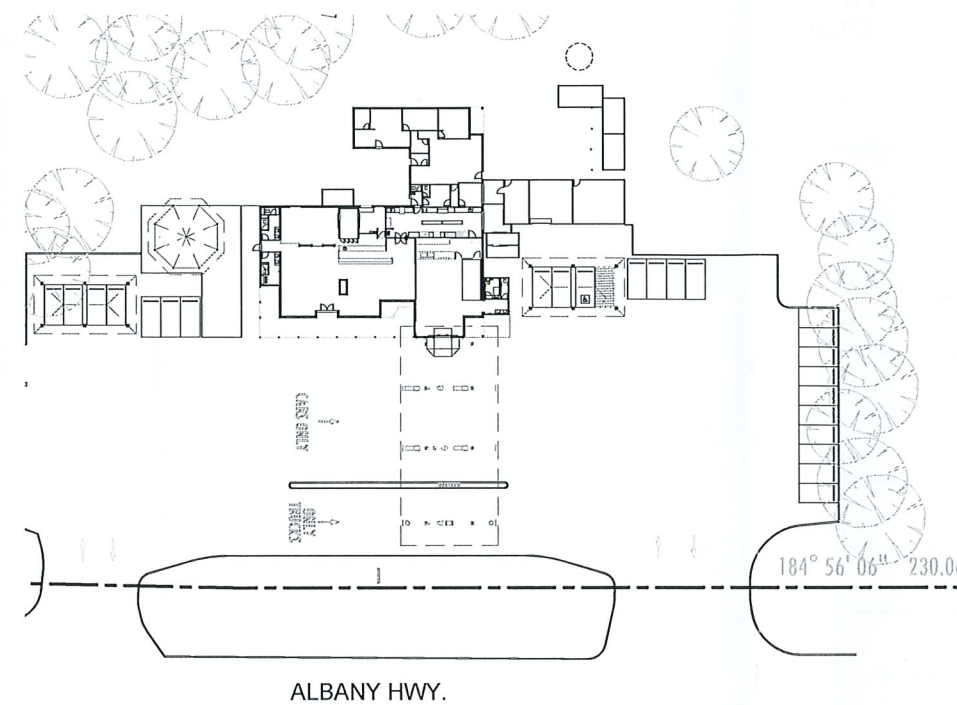
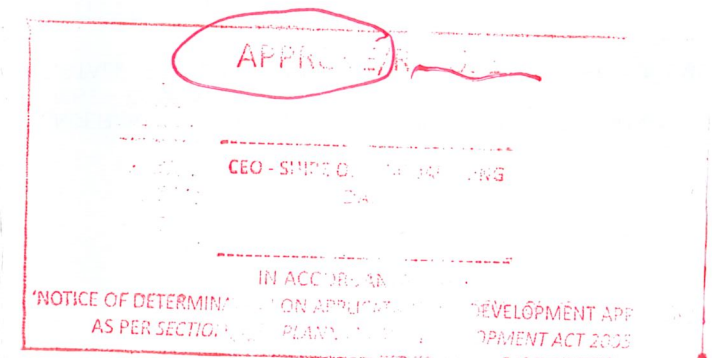


PHOTO MAP



SITE PLAN SCALE 1:1000

DRAWING SCHEDULE	
CODE	CONTENT
P-00	COVER SHEET AND DRAWINGS SCHEDULE
P-01	ABOVE GROUND TANK LOCATION PLAN
P-02	ABOVE GROUND TANK DETAILS
P-03	ABOVE GROUND TANK FOOTING DETAIL



ISSUE FOR PLANNING PERMIT

Level 23 360 Collins st.  
Melbourne VIC 3000  
Australia

E: info@aksara.com.au  
ACN 141 232 877



PROJECT:

**BEAUFORT RIVER SERVICE STATION**  
18495 Albany Hwy, WA 6394

AMMENDMENT

DATE

DRAWING TITLE

SCALE

01/11/2022

COVER PAGE

N/A

SPECIAL COMMENTS

NOT FOR CONSTRUCTION

AMMENDMENT

FOR DISCUSSION

DATE

01/11/2022

BY

DRAWING No.

P-00

E: info@aksara.com.au  
ACN 141 292 877  
Australia  
Melbourne VIC 3000  
Level 23 360 Collins st.



PROJECT: BEAUFORT RIVER SERVICE STATION  
18495 Albany Hwy, WA 6394

AMMENDMENT	DATE	DRAWING TITLE	SCALE
	01/11/2022	PROPOSED ABOVE GROUND TANK	1 : 300 @ A3

NOT FOR CONSTRUCTION

SPECIAL COMMENTS

AMMENDMENT

DATE

BY

DRAWING No.

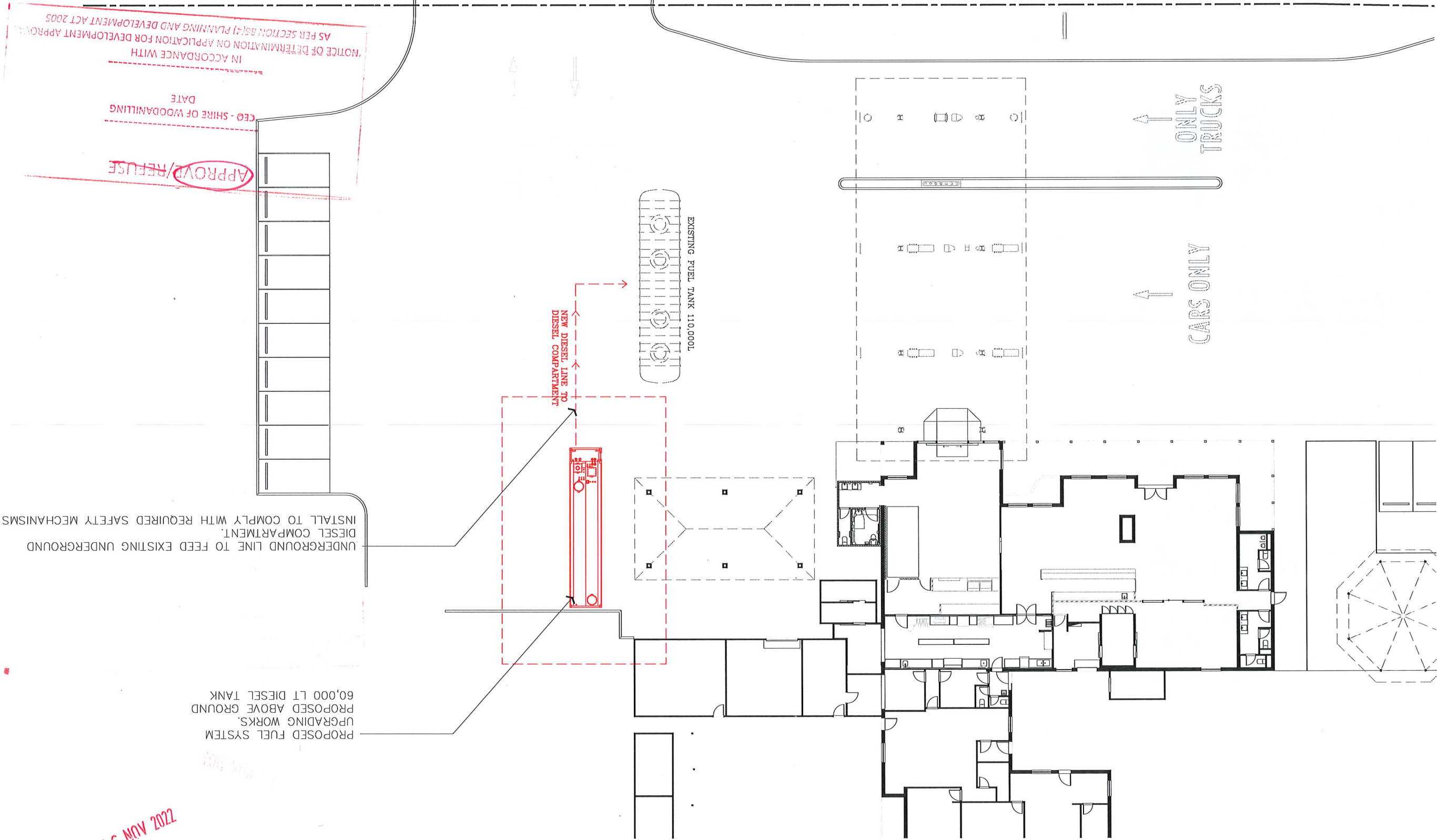
P-01

Shire of Woodanilling

ATTACHMENT 11.4.2

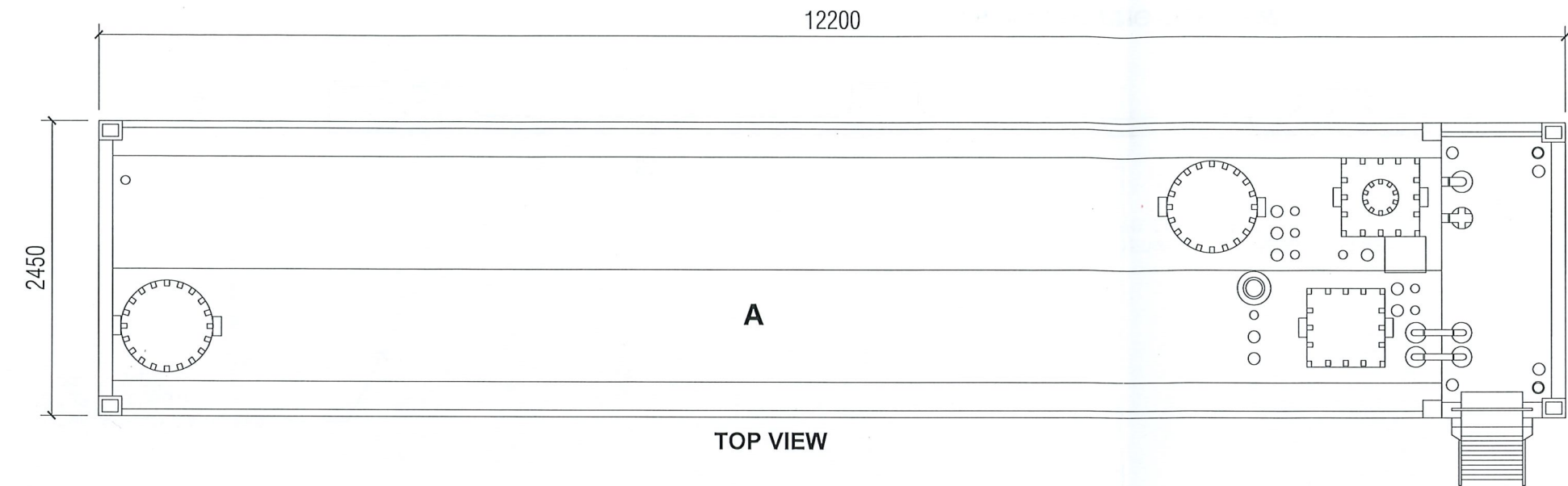
PROPOSED NEW ABOVE GROUND TANK LOCATION

ISSUE FOR PLANNING PERMIT

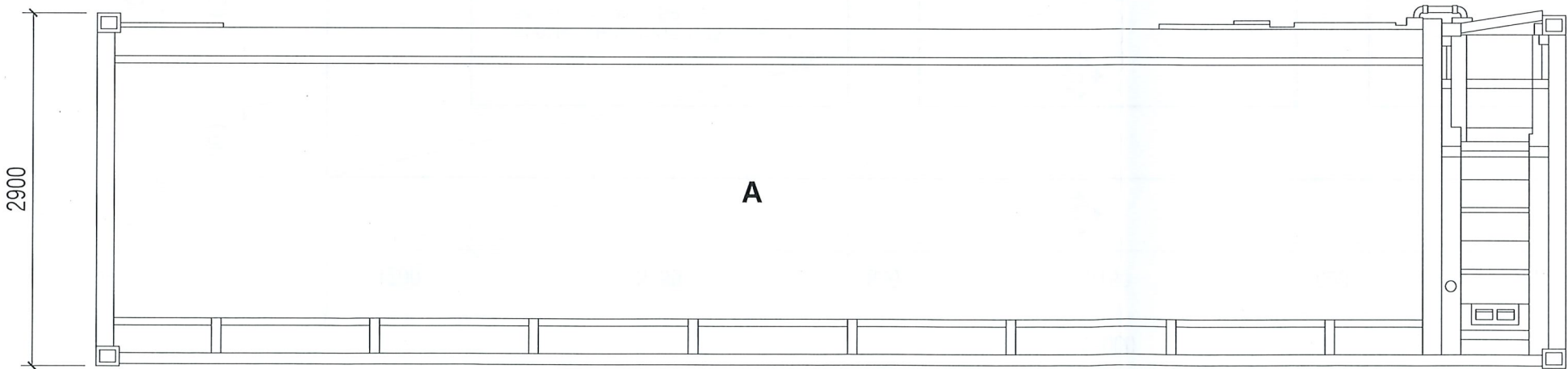


2022 NOV 5 1

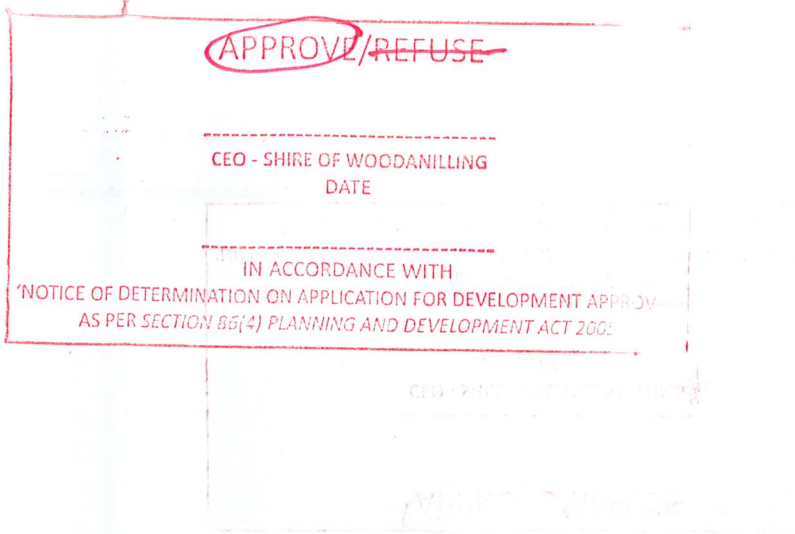




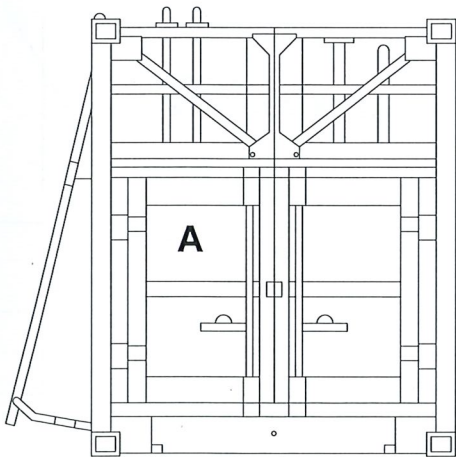
TOP VIEW



SIDE VIEW



ABOVE GROUND TANK DETAILS:  
A– FT68AD SANKI TANK  
White Colour



FRONT VIEW

ABOVE GROUND TANK DETAILS

ISSUE FOR PLANNING PERMIT

Level 23 360 Collins st.  
Melbourne VIC 3000  
Australia  
E: info@aksara.com.au  
ACN 141 232 877



PROJECT:

BEAUFORT RIVER SERVICE STATION  
18495 Albany Hwy, WA 6394

AMMENDMENT	DATE	DRAWING TITLE	SCALE
	01/11/2022	TANK SLAB FOOTING PLAN	1 : 50 @ A3

NOT FOR CONSTRUCTION

AMMENDMENT  
FOR DISCUSSION

DATE  
01/11/2022

BY

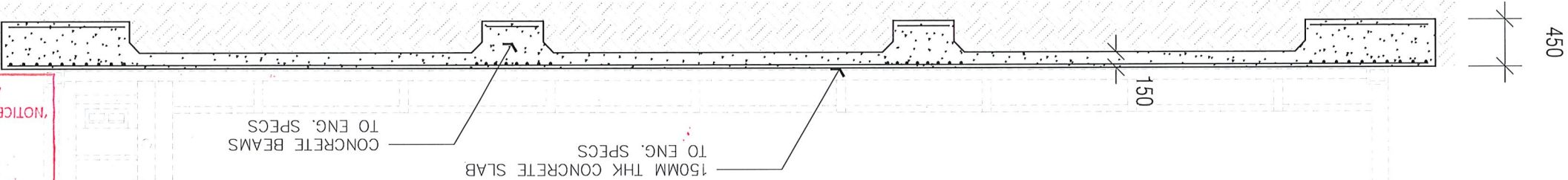
DRAWING No.

P-03

ISSUE FOR PLANNING PERMIT

ATTACHMENT 11.4.2

TANK SLAB FOOTING SIDE VIEW



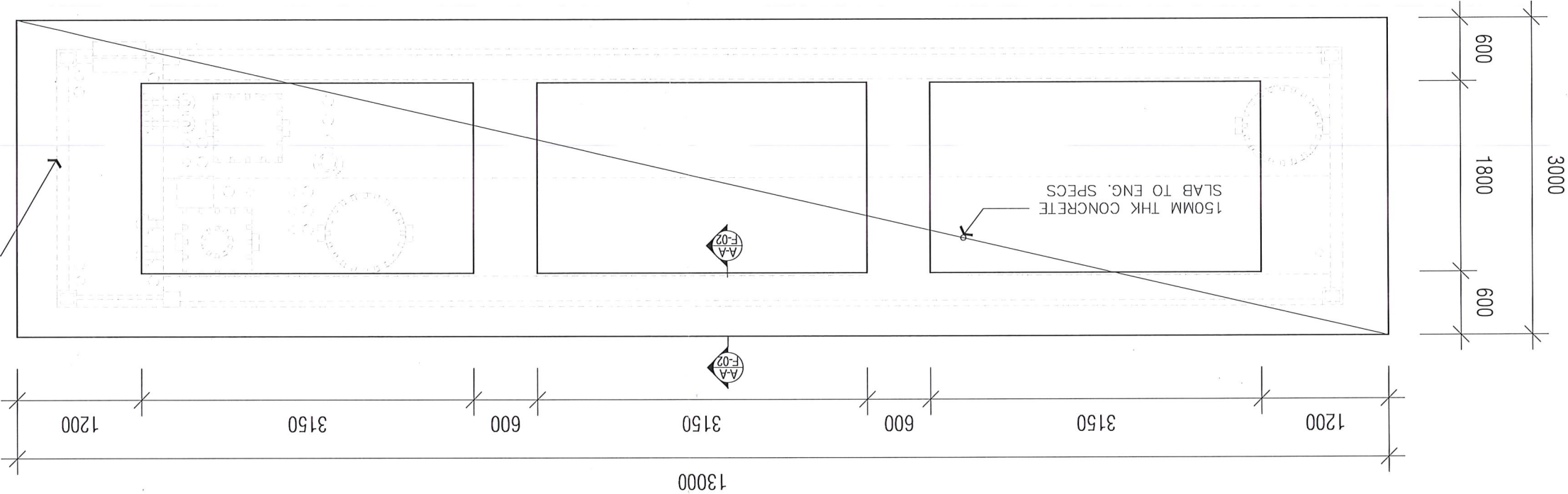
APPROVE/REFUSE  
CEO - SHIRE OF WOODANILLING  
DATE  
IN ACCORDANCE WITH  
NOTICE OF DETERMINATION ON APPLICATION FOR DEVELOPMENT APPROVAL  
AS PER SECTION 86(4) PLANNING AND DEVELOPMENT ACT 2005

ABOVEGROUND TANK SIZE:  
12.192 m LENGTH  
2.438 m WIDE

TANK SLAB FOOTING PLAN

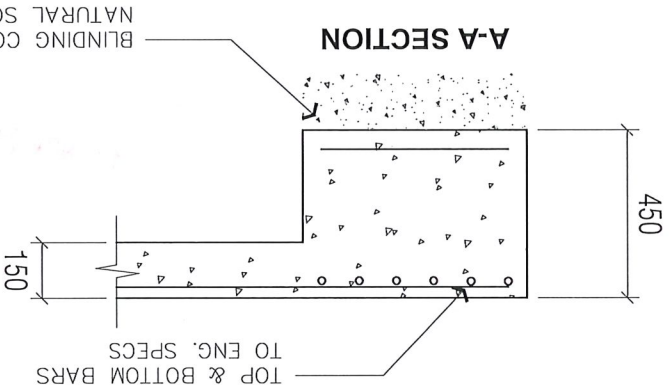
OUTLINE  
ABOVE GROUND TANK

OUTLINE  
ABOVE GROUND TANK



TANK SLAB WORK DETAILS			
ITEM	SPECS	MATERIAL	NOTES
TANK SLAB	3000 W X 13000 L	CONCRETE SLAB	CONTRACTOR TO VERIFY MIN. SOIL BEARING CAPACITY
ABOVE GROUND TANK	2438 W X 12192 L TOTAL MASS: 14,104KG	FT68AD	REFER TO SANKI SPECS

A-A SECTION



# aksara.

**ATTACHMENT 11.4.3**

Suite 308/838 Collins St  
Docklands VIC 3008  
Australia  
T: +61 (03) 9081 1650  
E: info@aksara.com.au  
ACN 141 232 877

14 November 2022

**Shire of Woodanilling.**  
PO Box 99  
WOODANILLING WA 6316

Dear Town Planner

**REF: PLANNING PERMIT APPLICATION.**

<b>PROPOSAL:</b>	<b>New Above Ground Diesel Tank</b>
<b>ADDRESS OF LAND:</b>	<b>18495 Albany Hwy. BAEUFORT RIVER WA 6394</b>
<b>PLAN OF SUBDIVISION:</b>	<b>60607</b>

**PROPOSED WORKS DESCRIPTION**

The proposed work is to upgrade the existing fuel system by installing additional Above Ground 60,000 Lt Diesel Tank.

We trust that based on the proposed works this application should be considered by Council on its merits and approval be granted.

Please find enclosed the required documentation and Planning Permit Application on the subject site.

Yours Faithful

***Chris Cornelius***

Chris Cornelius,  
Aksara Pty Ltd

15 NOV 2022



**SHIRE OF WOODANILLING**  
**STATEMENT OF PAYMENTS**  
**FOR THE PERIOD 31 DECEMBER 2022**

**ATTACHMENT 13.1.1**

Transaction ID	Date	Name	Description	Amount
<b>Municipal Account</b>				
<b>EFT Payments</b>				
EFT6457	09/12/2022	Hall Electrical & Data Services	Repairs to oven- Unit 3, Wattleville	-691.35
EFT6458	09/12/2022	McPest Pest Control	Pest Control- Cenetary Park, (3327, 3340, 3327 Robinson Road), Shire Depot, Shire Office & Town Hall, Sports Pavilion, Salmon Gu & Watteville, Baptist Church, Kenmare Hall, Lake Queerearrup, Tip & Railway Gazebo	-3410.00
EFT6459	09/12/2022	Finishing WA	Council Minutes to be bound in Dark Green with Gold Foiling- 2020 & 2021	-236.50
EFT6460	09/12/2022	Corsign WA Pty Ltd	No Through Road Sign plus attachments	-90.75
EFT6461	09/12/2022	Geoff John Williamson T/A Katanning Districts Carpet Care	Weekly Cleaning Pavilion- 16/11/2022, Shire Office- 20/11/2022	-630.00
EFT6462	09/12/2022	Wagin Mowers	Repairs to Stihl Brushcutter, supply and fit new spark plugs, compression test, clean air filter, check carby & test	-57.20
EFT6463	09/12/2022	BGL Solutions	Mow Oval and Lawn- 3/11/2022 & 24/11/2022	-924.00
EFT6464	09/12/2022	Kellie Bartley	Refreshments- Staff Xmas Party- 9/12/2022	-243.50
EFT6465	09/12/2022	Michael Harcourt-Smith	Rates refund for assessment A67 19 KOJONOLOKAN ROAD BOYERINE WA 6316	-44.39
EFT6466	09/12/2022	St John Ambulance Western Australia Ltd	6 x Off Road First Aid Kits for Fast Fill Trailers	-698.45
EFT6467	09/12/2022	MANDY WYNNE	Compile Monthly Statements, General Accounting and Support- November 2022	-1914.00
EFT6468	09/12/2022	ATO	Oct 2022 BAS	-7125.00
EFT6469	09/12/2022	WALGA	Great Southern Country Zone- Designated Area Migration Agreement Project- Call on 62.5% of original requested contribution to fund preparation of Business Case	-687.50
EFT6470	09/12/2022	Great Southern Fuel Supplies	Bulk-Diesel 3900L @ \$2.2207 per litre- 16/11/2022	-10176.88
EFT6471	09/12/2022	PCS	Set up CrJefferies with access to his emails and wifi network, create new WHS user and assign permission only to OSH & Work Supervisor folders in G drive, create dedicated RD gateway group	-510.00
EFT6472	09/12/2022	Metro Count	7 weeks Hire of Traffic Counter for Gorn Road, Leggoe Road, Youngs Road	-3086.60
EFT6473	09/12/2022	Albany Best Office Systems	Photocopier Count- 20/10/2022 to 20/11/2022	-672.67
EFT6474	09/12/2022	Great Southern Waste Disposal	Removal of household rubbish- 29/9/2022 to 27/10/2022, Recycling collection- 13th & 27th October 2022	-3916.00
EFT6475	09/12/2022	Staff Christmas Club	Payroll deductions	-540.00
EFT6476	15/12/2022	Hugh Russel Thomson	Cr Thomson- Councillor Allowance Claim- December 2022	-3135.50
EFT6477	15/12/2022	Shire of West Arthur	Annual 4WDL Dinner , Local Government Week - 2 October 2022	-367.02
EFT6478	15/12/2022	Timothy James Brown	Cr Brown- Councillor Allowance Claim- December 2022	-2364.50
EFT6479	15/12/2022	Shire of Narrogin	1800L Emulsion @ \$1.20 per litre - Robinson Road	-2160.00
EFT6480	15/12/2022	Dale Stuart Douglas	Cr Douglas- Councillor Allowance Claim- December 2022	-2364.50
EFT6481	15/12/2022	Corsign WA Pty Ltd	16 x Street Signs & 32 x Trilobular Bolts	-832.48
EFT6482	15/12/2022	IPEC PTY LTD	Freight- Corsign No Through Road Sign	-11.01

**SHIRE OF WOODANILLING  
STATEMENT OF PAYMENTS  
FOR THE PERIOD 31 DECEMBER 2022**

**ATTACHMENT 13.1.1**

EFT6483	15/12/2022	Geoff John Williamson T/A Katanning Districts	Weekly Cleaning- Pavilion 30/11/2022 Shire Office- 4/12/2022	-315.00
EFT6484	15/12/2022	Stephen Jefferies	Cr Jefferies- Councillor Allowance- December 2022	-6237.50
EFT6485	15/12/2022	BGL Solutions	Investigate the exposed wires, test and diagnose exposed wires, wire tracer hire	-931.59
EFT6486	15/12/2022	Beverly Jayne Smith	Cr Smith- Councillor Allowance Claim- December 2022	-2364.50
EFT6487	15/12/2022	St John Ambulance Western Australia Ltd	8 x First Aid Kit Outdoor and Snakebite	-203.66
EFT6488	15/12/2022	Smarter Control	Install & test Manual Override Switch to Boyerine Standpipe	-496.65
EFT6489	15/12/2022	Synergy	Street Lighting- 25/10/2022 to 24/11/2022	-653.79
EFT6490	15/12/2022	Peter Gordon Morrell	Cr Morrell- Councillor Allowance Claim- December 2022	-2364.50
EFT6491	15/12/2022	PCS	WHS Rep access to MetroCount, Set up new CSO user, Canva set up for ASO, Update password for SPO	-425.00
EFT6492	15/12/2022	DFES	2022/2023 ESL Quarter 2 Contribution	-10434.60
EFT6493	15/12/2022	Staff Christmas Club	Payroll deductions	-320.00
EFT6494	15/12/2022	E Fire & Safety	6 monthly Fire Equipment Service- Shire Office, Rec Centre, Depot & Tip	-983.40
EFT6495	15/12/2022	Widespread Contracting	Removal and Pit Hygiene & Gravel stockpiling - 1000 cubic metres of Onslow Road	-2197.25
EFT6496	15/12/2022	Officeworks	Stationery for Shire Office- November 2022	-63.70
EFT6497	15/12/2022	QFH Multiparts	4 x Bags of Rags & 3 x Ultra Max 20l Roundup	-1112.28
EFT6498	15/12/2022	Geoff John Williamson T/A Katanning Districts	Weekly Cleaning- Pavilion 7/12/2022 Shire Office- 11/12/2022	-315.00
EFT6499	15/12/2022	BGL Solutions	Construct New Trench and Run Electrical Cables from Pump Shed to Oval Retic	-4776.99
EFT6500	15/12/2022	Cutting Edges Equipment Parts	Grader Blades (CAT #5D9559) HT Curv x 10	-2436.50
EFT6501	15/12/2022	Beaurepaires Wagin	8 x Remington Tyres and Fitting- WO 028	-2504.08
EFT6502	15/12/2022	Katanning Hardware	2 x Grinding Wheels Tungsten for Chainsaw	-785.53
EFT6503	15/12/2022	Landgate Valuation & Property Analytics	Gross Rental Valuations- Schedule No G2022/01- 24/7/2022 to 28/10/2022	-71.80
EFT6504	16/12/2022	Ciara Whitmore	RYLA 2023 Leadership Program- January 2023	-250.00
<b>EFT Total Payments</b>				<b>-87,133.12</b>
<b>Cheque Payments</b>				
15368	15/12/2022	Department of Transport	Special Series Plate- 600 WO	-200.00
<b>Total Cheque Payments</b>				<b>-200.00</b>
<b>Direct Debit Payments</b>				
DD4586.1	14/12/2022	Telstra Limited	Telstra Mobile Distribution Service Charges- 25/11/2022 to 24/12/2022 Usage Charges to 24/11/2022	-236.96
DD4597.1	21/12/2022	Viva Energy Australia Pty Ltd	Monthly Admin Charge- November 2022	-2.50
DD4598.1	05/12/2022	NAB - Credit Card	Holiday Inn Accommodation for Cr Jefferies to attend WALGA Course- 17/11/2022	-1238.49
DD4613.1	07/12/2022	Aware Super	Payroll deductions	-1235.32
DD4613.2	07/12/2022	Hesta	Superannuation contributions	-354.81
DD4613.3	07/12/2022	QSuper - Payclear	Superannuation contributions	-206.04
DD4613.4	07/12/2022	Unisuper	Superannuation contributions	-205.67
DD4613.5	07/12/2022	Colonial Select Personnel Super	Superannuation contributions	-112.79
DD4613.6	07/12/2022	Australian Superannuation	Superannuation contributions	-176.77
DD4613.7	07/12/2022	REST	Superannuation contributions	-196.51

**SHIRE OF WOODANILLING  
STATEMENT OF PAYMENTS  
FOR THE PERIOD 31 DECEMBER 2022**

**ATTACHMENT 13.1.1**

DD4613.8	07/12/2022	OnePath Custodians	Superannuation contributions	-124.31
DD4613.9	07/12/2022	CBUS Superannuation	Superannuation contributions	-22.83
DD4631.1	14/12/2022	Aware Super	Payroll deductions	-1252.34
DD4631.2	14/12/2022	Hesta	Superannuation contributions	-354.81
DD4631.3	14/12/2022	QSuper - Payclear	Superannuation contributions	-211.88
DD4631.4	14/12/2022	Unisuper	Superannuation contributions	-205.67
DD4631.5	14/12/2022	Colonial Select Personnel Super	Superannuation contributions	-112.79
DD4631.6	14/12/2022	Australian Superannuation	Superannuation contributions	-229.70
DD4631.7	14/12/2022	REST	Superannuation contributions	-206.67
DD4631.8	14/12/2022	OnePath Custodians	Superannuation contributions	-74.58
DD4632.2	28/12/2022	Water Corporation	Water Usage and Charges- October to December 2022- 3327 Robinson Rd	-1097.08
DD4632.3	29/12/2022	Water Corporation	Water Charges- November to December 2022- 3340 Robinson Road	-46.08
DD4636.1	22/12/2022	ClickSuper	Transaction & Facility Fee- November 2022	-17.05
DD4639.1	15/12/2022	3E Advantage Pty Limited	Photo Copier Rental- December 2022	-165.00
DD4645.1	21/12/2022	Aware Super	Payroll deductions	-1255.14
DD4645.2	21/12/2022	Hesta	Superannuation contributions	-354.81
DD4645.3	21/12/2022	QSuper - Payclear	Superannuation contributions	-211.88
DD4645.4	21/12/2022	Unisuper	Superannuation contributions	-205.67
DD4645.5	21/12/2022	Colonial Select Personnel Super	Superannuation contributions	-112.79
DD4645.6	21/12/2022	Australian Superannuation	Superannuation contributions	-215.11
DD4645.7	21/12/2022	REST	Superannuation contributions	-155.88
DD4645.8	21/12/2022	OnePath Custodians	Superannuation contributions	-107.14
DD4645.9	21/12/2022	CBUS Superannuation	Superannuation contributions	-15.22
DD4647.1	28/12/2022	Aware Super	Payroll deductions	-1215.55
DD4647.2	28/12/2022	Hesta	Superannuation contributions	-354.81
DD4647.3	28/12/2022	QSuper - Payclear	Superannuation contributions	-208.96
DD4647.4	28/12/2022	Unisuper	Superannuation contributions	-205.67
DD4647.5	28/12/2022	Colonial Select Personnel Super	Superannuation contributions	-112.79
DD4647.6	28/12/2022	Australian Superannuation	Superannuation contributions	-148.84
DD4647.7	28/12/2022	REST	Superannuation contributions	-171.12
DD4647.8	28/12/2022	OnePath Custodians	Superannuation contributions	-89.97
DD4658.1	20/12/2022	SkyMesh	Internet contract- 20/12/2022 to 19/1/2023	-125.00

<b>Total Direct Debit Payments</b>	<b>-13,353.00</b>
------------------------------------	-------------------

Municipal Account List of Payments Total	<b>-100,686.12</b>
--	--------------------

**Credit Card Details****Description**

01/11/2022	Woolworths	OSH Meeting & Seniors Week Refreshments- 9/11/2022	-23.62
02/11/2022	Abode Subscription	Adobe Pro Subscription- 31/10/2022 to 29/11/2022	-149.95
08/11/2022	Zanyacs	Seniors Week Workshop Purchases- 9/11/2022	-84.45
09/11/2022	Woolworths	Seniors Week Workshop Purchases- 9/11/2022	-25.85
15/11/2022	Message Media	SMS Service- Bushfire Messaging to 30/11/2022	-42.90
15/11/2022	Zoom	Monthly Fee- 14/11/2022 to 13/12/2022	-20.99
16/11/2022	Woolworths	Refreshments for SCM- 15/11/2022	-50.53
17/11/2022	WALGA	Local Government Forum- Bushfire and WHS Volunteer Fighters- 28/11/2022	-67.00
18/11/2022	Holiday Inn	Accommodation for Shire President- WALGA Mayors & Presidents Course- 17/11/2022	-355.25



**SHIRE OF WOODANILLING  
STATEMENT OF PAYMENTS  
FOR THE PERIOD 31 DECEMBER 2022**

**ATTACHMENT 13.1.1**

21/11/2022	Coles	Refreshments for Council Meeting- 22/11/2022	-70.08
21/11/2022	Coles	Staff Christmas Function Purchase- 9/12/2022	-180.00
22/11/2022	Woolworths	Refreshments for Council Meeting- 22/11/2022	-98.87
28/11/2022	Coles	Staff Christmas Function Purchase- 9/12/2022	-60.00
29/11/2022	Card Fee	Card Fee- November 2022	-9.00
<b>GRAND TOTAL</b>			<b>-1238.49</b>

**CERTIFICATE OF Chief Executive Officer**

This schedule of accounts to be passed for payment, covering vouchers as above which was submitted to each member of Council has been checked and is fully supported by vouchers and invoices which are submitted herewith and which have been duly certified as to the receipt of goods and the rendition of services and as to the prices, computations, and costings and the amounts shown are due for payment.

Signed by



Kellie Bartley  
Chief Executive Officer

**SHIRE OF WOODANILLING  
STATEMENT OF PAYMENTS  
FOR THE PERIOD 31 JANUARY 2023**

**ATTACHMENT 13.2.1**

Transaction ID	Date	Name	Description	Amount
<b>Municipal Account</b>				
<b>EFT Payments</b>				
EFT6505	12/01/2023	IT Vision Australia	Instalment Rate Notice Update for Payment Arrangement Details	-277.20
EFT6506	12/01/2023	Hall Electrical & Data Services	Replace lights in kitchen- Unit 4 Salmon Gums	-166.21
EFT6507	12/01/2023	Wagin Window & Carpet Cleaning	Carpets Clean and External Windows & fly screens washed and cleaned- Shire Office and Pavilion	-1648.90
EFT6508	12/01/2023	Katanning Pathwest	Pre-employment drug screen- New Employee- November 2022	-70.00
EFT6509	12/01/2023	The Woodanilling Tavern	Christmas Function- December 2022	-1346.00
EFT6510	12/01/2023	Shire of Narrogin	100 litres of Emulsion for Robinson Road, 100 litres of Emulsion for Oxley Road \$1.20 per litre	-240.00
EFT6511	12/01/2023	IPEC PTY LTD	Corsign- Freight- Various Road Signs	-23.05
EFT6512	12/01/2023	Geoff John Williamson T/A Katanning Districts	Weekly Cleaning- Pavilion 14/12/2022 Shire Office-	-315.00
EFT6513	12/01/2023	BGL Solutions	Mow Oval and Small lawns at Rec Centre Oval- 16/12/2022 & 23/12/2022	-924.00
EFT6514	12/01/2023	Shayne Annice	Reimbursement- Pre-employment Drug & Alcohol Test- January 2023	-35.00
EFT6515	12/01/2023	Gillian French	Reimbursement- Stationery Supplies	-77.95
EFT6516	12/01/2023	Fowler Surveys	Spot and Barrier Mark Reinstatement for Robinson Road West	-1526.25
EFT6517	12/01/2023	Merita Heketa Catering	Catering for OCM- 20/12/2022	-90.00
EFT6518	12/01/2023	ATO	Nov 2022 BAS	-15057.00
EFT6519	12/01/2023	Synergy	Supply Charge & Consumption- 18/10/2022 to 14/12/2022- Rec Centre & Oval	-2558.02
EFT6520	12/01/2023	Great Southern Fuel Supplies	Bulk Diesel- 3800litres @ \$1.9181 per litre December 2022	-8435.16
EFT6521	12/01/2023	Beaurepaires Wagin	2 x replacement batteries for steel drum roller- WO 020	-493.68
EFT6522	12/01/2023	PCS	SPO unable to login remotely, New Security Group created, Group Policy created for Admin- only timesheets folder	-382.50
EFT6523	12/01/2023	Great Southern Toyota	Inspect Vehicle, Running Rough- WO 00	-165.00
EFT6524	12/01/2023	Great Southern Zone of WALGA	2022/2023 Annual Subscription- Zone Members	-605.00
EFT6525	12/01/2023	St Lukes Medical Centre	Pre Employment Medical- New Starter EMP194	-132.00
EFT6526	12/01/2023	Albany Best Office Systems	Photocopier Count- 20/11/2022 to 20/12/2022	-168.34
EFT6527	12/01/2023	Great Southern Waste Disposal	Removal of household rubbish- 27/10/2022 to 24/11/2022, Recycling collection- 10th & 24th of November 2022	-3454.00
EFT6528	12/01/2023	Staff Christmas Club	Payroll deductions	-810.00
EFT6529	12/01/2023	Officeworks	Stationery for Shire Office- December 2022	-645.59
EFT6530	25/01/2023	Market Creations Agency Pty Ltd	Fire Rating Module Implimentation- Shire of Woodanilling Website	-825.00
EFT6531	25/01/2023	IRIS Consulting Group Pty Ltd	Registration for Customer Service Officer - Records Management Basic Course, Keyword Classification, Records Disposal Course- 15/16 Feb 2023	-1177.00
EFT6532	25/01/2023	QFH Multiparts	2 x 94cm Wara Galv Fence Droppers	-468.38
EFT6533	25/01/2023	ABA Security & Electrical	Monitoring of security alarm system- 25/12/2022 to 24/3/2023	-117.00

**SHIRE OF WOODANILLING  
STATEMENT OF PAYMENTS  
FOR THE PERIOD 31 JANUARY 2023**

**ATTACHMENT 13.2.1**

EFT6534	25/01/2023	Corsign WA Pty Ltd	Various Road Signs including frame and bipod legs	-1771.00
EFT6535	25/01/2023	Office of the Auditor General	Audit Fee- Fee for attest audit- year ended 30 June 2022	-37290.00
EFT6536	25/01/2023	IPEC PTY LTD	Freight- Corsign Signage	-185.78
EFT6537	25/01/2023	Geoff John Williamson T/A Katanning Districts	Weekly Cleaning Pavilion 21/12/2022 & 28/12/2022 Shire Office 24/12/2022	-787.50
EFT6538	25/01/2023	Kojonup BMC Embroidery	Mens Cool Polo Shirt- 1 x XL Elected Member and 3 x 3XL Executive Manager Infrastructure	-188.00
EFT6539	25/01/2023	Kellie Bartley	Reimbursement- Moondyne Insect Head Net for Depot (PPE)	-80.60
EFT6540	25/01/2023	Great Southern Floor Coverings	Supply and install vinyl at Shire Depot Office	-372.00
EFT6541	25/01/2023	Trevor Ian Brewster	Refund- Planning fee for Temporary Accommodation- A249, 3 Steere Road Woodanilling	-49.50
EFT6542	25/01/2023	Gillian French	Reimbursement for Toilet Seat- Depot, 2 x Kettles- Office & Depot, 2 x Yorkshire Executive Chair- Council Chambers	-647.00
EFT6543	25/01/2023	WestCoast Power Equipment	Various parts for Toro Mower including blades, rollers and pins (PMWR3)- WO 021	-913.50
EFT6544	25/01/2023	The Trophy Shop Albany	4 X Awards for Australia Day- Glass Shield, Laser engraved with logo & text	-119.80
EFT6545	25/01/2023	Synergy	Street Lighting- 25/11/2022 to 24/12/2022	-1061.69
EFT6546	25/01/2023	Woodanilling Store	Groceries, Fuel for brushcutter & chainsaws, Stamps, Newspaper (The West and Great Southern Herald) and Photocopier Paper- October to December 2022	-351.20
EFT6547	25/01/2023	Cutting Edges Equipment Parts	10 x Grader Blade HT Curv (Red)	-1149.17
EFT6548	25/01/2023	Shire of Kojonup	2 hours EHO Building Inspections \$90.13 per hour, Travel from Kojonup- 130km @ \$0.78 per km	-281.66
EFT6549	25/01/2023	Burando Hill	2 X Thermo Plastic Ducting (Elephant Truck) J16- 200- WO 021	-128.96
EFT6550	25/01/2023	LGISWA	Onsite Audiometric Testing- 8 x Works Crew Employees	-847.00
EFT6551	25/01/2023	David Gray & Co	5 x Additional Rubbish Bins with Green Lid, 5 x Additional Recycle Bins with Yellow Lid	-742.50
EFT6552	25/01/2023	Great Southern Toyota	1 x Longlife Coolant 4LT for various vehicles	-51.96
EFT6553	25/01/2023	Metro Count	3 x Customer Survey RoadPod VT5900, \$130.00 per counter per week (5 week extension)	-2145.00
EFT6554	25/01/2023	St Lukes Medical Centre	Pre employment medical for new employee - New Starter EMP195	-132.00
EFT6555	25/01/2023	Katanning Hardware	Poly pipe 25m for Garden Reticulation, Deadbolt for New Rubbish Bins	-469.96
EFT6556	25/01/2023	Landgate Valuation & Property Analytics	Gross Rental Valuation- Schedule G2022/2- 29/10/2022 to 25/11/2022	-71.80
EFT6557	25/01/2023	Great Southern Waste Disposal	Removal of household rubbish- 24/11/2022 to 29/12/2022, Removal of recycling rubbish- 8th & 22nd December 2022	-3916.00
EFT6558	25/01/2023	Staff Christmas Club	Payroll deductions	-540.00
<b>EFT Total Payments</b>				<b>-96,526.81</b>



**SHIRE OF WOODANILLING  
STATEMENT OF PAYMENTS  
FOR THE PERIOD 31 JANUARY 2023**

**ATTACHMENT 13.2.1****Cheque Payments**

15369	13/01/2023	QUADRIO RESOURCES PTY LTD	Rates refund for assessment A683 E70/05596 MINING TENEMENT WOODANILLING WA 6316	-378.08
15370	23/01/2023	NAB - Credit Card	Transfer to NAB Credit Card for January Entries	-2196.33
15370	23/01/2023	NAB - Credit Card	Cheque Cancelled. Data Entry Error - paid via Bpay	2196.33

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<b>Total Cheque Payments</b>				<b>-378.08</b>
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**Direct Debit Payments**

BPAY	23/01/2023	NAB - Credit Card	Transfer to NAB Credit Card for January Entries	-2,196.33
DD4632.1	03/01/2023	Water Corporation	Water Usage and Charges- October to December 2022- Mens Shed	-1385.93
DD4636.2	03/01/2023	Telstra Limited	Landline Distribution- Usage Charges to 10/12/2022 Service Rental Charges to 10/1/2023	-220.64
DD4667.1	04/01/2023	Aware Super	Payroll deductions	-2470.78
DD4667.2	04/01/2023	Hesta	Superannuation contributions	-1055.73
DD4667.3	04/01/2023	QSuper - Payclear	Superannuation contributions	-683.95
DD4667.4	04/01/2023	Unisuper	Superannuation contributions	-41.13
DD4667.5	04/01/2023	Colonial Select Personnel Super	Superannuation contributions	-127.59
DD4667.6	04/01/2023	REST	Superannuation contributions	-216.26
DD4667.7	04/01/2023	Australian Superannuation	Superannuation contributions	-131.41
DD4667.8	04/01/2023	OnePath Custodians	Superannuation contributions	-90.57
DD4671.1	09/01/2023	Water Corporation	Water Usage 21/10/2022 to 16/12/2022 & Service Charges 1/11/2022 to 31/12/2022- Burt Rd Standpipe	-3413.37
DD4687.1	04/01/2023	NAB - Credit Card	December 2022	-619.73
DD4688.1	13/01/2023	Telstra Limited	Telstra Mobile Distrubution, Service Charges- 25/12/2022 to 24/1/2022, Usage to 24/12/2022	-236.96
DD4689.1	20/01/2023	Viva Energy Australia Pty Ltd	Shell Fuel Card Purchases- WO 0- December 2022	-333.99
DD4691.1	11/01/2023	Aware Super	Payroll deductions	-1308.05
DD4691.2	11/01/2023	Hesta	Superannuation contributions	-380.77
DD4691.3	11/01/2023	QSuper - Payclear	Superannuation contributions	-286.24
DD4691.4	11/01/2023	Unisuper	Superannuation contributions	-123.41
DD4691.5	11/01/2023	Colonial Select Personnel Super	Superannuation contributions	-122.66
DD4691.6	11/01/2023	REST	Superannuation contributions	-214.38
DD4691.7	11/01/2023	Australian Superannuation	Superannuation contributions	-209.45
DD4691.8	11/01/2023	OnePath Custodians	Superannuation contributions	-97.85
DD4691.9	11/01/2023	The Trustee for the Millsy Superannuation Fund	Superannuation contributions	-48.20
DD4697.1	18/01/2023	Aware Super	Payroll deductions	-1276.69
DD4697.2	18/01/2023	Hesta	Superannuation contributions	-380.77
DD4697.3	18/01/2023	QSuper - Payclear	Superannuation contributions	-241.10
DD4697.4	18/01/2023	Unisuper	Superannuation contributions	-205.67
DD4697.5	18/01/2023	Australian Superannuation	Superannuation contributions	-296.29
DD4697.6	18/01/2023	Colonial Select Personnel Super	Superannuation contributions	-112.79
DD4697.7	18/01/2023	REST	Superannuation contributions	-213.45
DD4697.8	18/01/2023	OnePath Custodians	Superannuation contributions	-105.72
DD4697.9	18/01/2023	The Trustee for the Millsy Superannuation Fund	Superannuation contributions	-96.40
DD4706.1	22/01/2023	ClickSuper	Transaction & Facility Fee- December 2022	-12.98
DD4706.2	15/01/2023	3E Advantage Pty Limited	Ricoh IMC3500 Photocopier Rental- January 2023	-165.00

**SHIRE OF WOODANILLING  
STATEMENT OF PAYMENTS  
FOR THE PERIOD 31 JANUARY 2023**

**ATTACHMENT 13.2.1**

DD4714.1	20/01/2023	SkyMesh	Internet contract- 20/1/2023 to 19/2/2023	-125.00
DD4716.1	30/01/2023	Telstra Limited	Telstra Landline Distribution- 11/1/2023 to 10/2/2023	-204.63
DD4719.1	25/01/2023	Aware Super	Payroll deductions	-1261.31
DD4719.2	25/01/2023	The Trustee for the Millsy Superannuation Fund	Superannuation contributions	-86.25
DD4719.3	25/01/2023	Hesta	Superannuation contributions	-380.77
DD4719.4	25/01/2023	QSuper - Payclear	Superannuation contributions	-224.06
DD4719.5	25/01/2023	Unisuper	Superannuation contributions	-205.67
DD4719.6	25/01/2023	Colonial Select Personnel Super	Superannuation contributions	-112.79
DD4719.7	25/01/2023	REST	Superannuation contributions	-206.67
DD4719.8	25/01/2023	Australian Superannuation	Superannuation contributions	-181.92
DD4719.9	25/01/2023	OnePath Custodians	Superannuation contributions	-110.69
DD4719.10	25/01/2023	CBUS Superannuation	Superannuation contributions	-51.75

<b>Total Direct Debit Payments</b>	<b>-22,273.75</b>
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Municipal Account List of Payments Total	<b>-119,178.64</b>
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**Credit Card Details****Description**

02/12/2022	Abode Subscription	Adobe Pro Subscription- 30/11/2022 to 30/12/2022	-149.95
09/12/2022	Battery World	Battery for WO 003	-269.99
15/12/2022	Message Media	SMS Service- Bushfire Messaging to 31/12/2022	-169.80
15/12/2022	Zoom	Monthly Fee- 14/12/2022 to 13/01/2023	-20.99
29/12/2022	Card Fee	Card Fee- December 2022	-9.00

<b>GRAND TOTAL</b>	<b>-619.73</b>
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**CERTIFICATE OF Chief Executive Officer**

This schedule of accounts to be passed for payment, covering vouchers as above which was submitted to each member of Council has been checked and is fully supported by vouchers and invoices which are submitted herewith and which have been duly certified as to the receipt of goods and the rendition of services and as to the prices, computations, and costings and the amounts shown are due for payment.

Signed by

\_\_\_\_\_  
Kellie Bartley  
Chief Executive Officer

**ATTACHMENT 13.3.1****MONTHLY FINANCIAL REPORT****For the period ending 31 December 2022***LOCAL GOVERNMENT ACT 1995**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996***TABLE OF CONTENTS**

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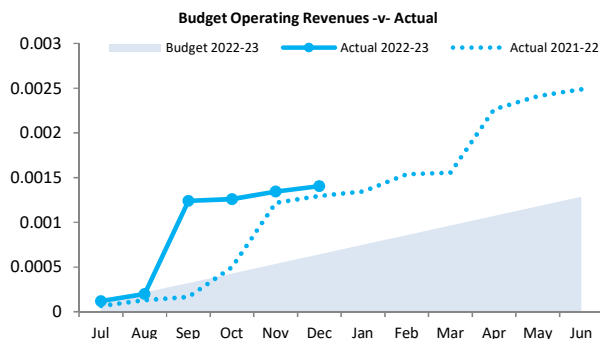


**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2022**

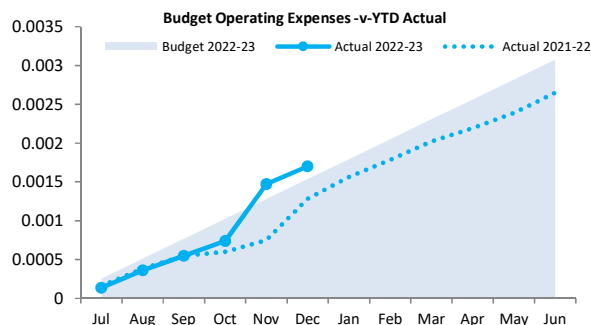
**ATTACHMENT 13.3.1  
SUMMARY INFORMATION - GRAPHS**

**OPERATING ACTIVITIES**

**OPERATING REVENUE**

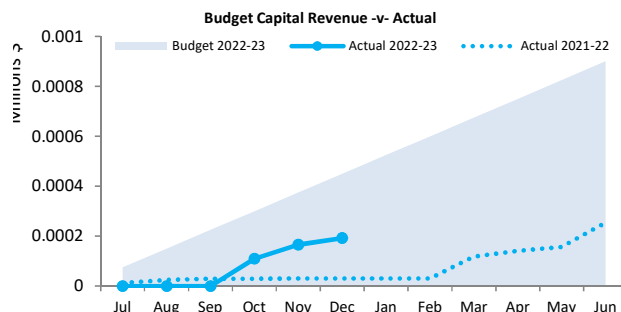


**OPERATING EXPENSES**

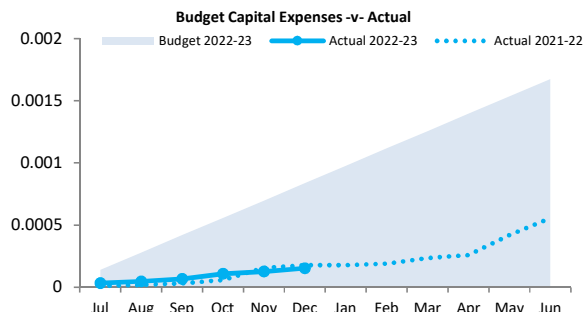


**INVESTING ACTIVITIES**

**CAPITAL REVENUE**

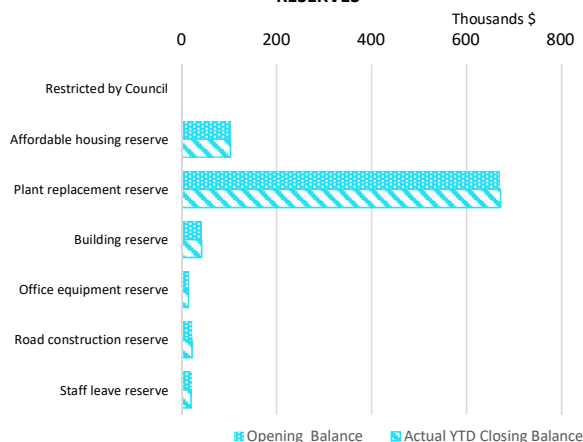


**CAPITAL EXPENSES**

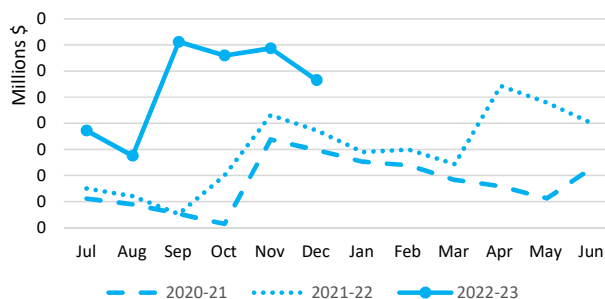


**FINANCING ACTIVITIES**

**RESERVES**



**Closing funding surplus / (deficit)**



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

## KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 DECEMBER 2022

### REVENUE

#### RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Excludes administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

#### REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

#### FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, and other fees and charges.

#### SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges.

#### INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

#### OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates, reimbursements etc.

#### PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

## ATTACHMENT 13.3.1

## NATURE OR TYPE DESCRIPTIONS

### EXPENSES

#### EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

#### MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

#### UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

#### INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

#### LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets. Excluding Land.

#### INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

#### OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**ATTACHMENT 13.3.1**

	Ref	Amended Budget	YTD Budget	YTD Actual	Variance \$	Var.
	Note	(a)	(b)	(c)	(c) - (b)	
<b>Opening funding surplus / (deficit)</b>	1(c)	\$ 790,605	\$ 790,605	\$ 761,761	\$ (28,844)	
<b>Revenue from operating activities</b>						
Rates		885,998	442,992	884,955	441,963	▲
Operating grants, subsidies and contributions	10	829,406	296,646	331,493	34,847	▲
Fees and charges		178,994	89,490	165,904	76,414	▲
Interest earnings		4,010	2,010	9,346	7,336	
Other revenue		950	474	13,321	12,847	▲
Profit on disposal of assets	6	143,500	71,748	0	(71,748)	▼
		<b>2,042,858</b>	<b>903,360</b>	<b>1,405,019</b>	501,659	
<b>Expenditure from operating activities</b>						
Employee costs		(1,061,377)	(600,690)	(501,051)	99,639	▲
Materials and contracts		(819,080)	(571,284)	(298,069)	273,215	▲
Utility charges		(86,839)	(47,184)	(33,515)	13,669	▲
Depreciation on non-current assets		(907,075)	(453,564)	(8)	453,556	▲
Interest expenses		0	0	0	0	
Insurance expenses		(109,258)	(54,636)	(109,490)	(54,854)	▼
Other expenditure		(79,799)	(39,900)	(129,636)	(89,736)	▼
Loss on disposal of assets	6	0	0	0	0	
		<b>(3,063,428)</b>	<b>(1,767,258)</b>	<b>(1,071,769)</b>	695,489	
Non-cash amounts excluded from operating activities	1(a)	763,575	381,816	0	(381,816)	▼
<b>Amount attributable to operating activities</b>		<b>(256,995)</b>	<b>(482,082)</b>	<b>333,250</b>	815,332	
<b>Investing activities</b>						
Proceeds from non-operating grants, subsidies and contributions	11	899,695	449,844	192,073	(257,771)	▼
Proceeds from disposal of assets	6	143,500	143,500	0	(143,500)	▼
Payments for property, plant and equipment and infrastructure	7	(1,741,245)	(860,913)	(153,661)	707,252	▲
		<b>(698,050)</b>	<b>(267,569)</b>	<b>38,412</b>	305,981	
<b>Financing Activities</b>						
Transfer from reserves	8	461,000	461,000	0	(461,000)	▼
Transfer to reserves	8	(300,860)	(300,860)	(2,741)	298,119	▲
<b>Amount attributable to financing activities</b>		<b>160,140</b>	<b>160,140</b>	<b>(2,741)</b>	(162,881)	
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>(4,300)</b>	<b>201,094</b>	<b>1,130,681</b>	929,587	▲

**KEY INFORMATION**

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

Refer to Note 13 for an explanation of the reasons for the variance.

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



**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**ATTACHMENT 13.3.1  
BASIS OF PREPARATION**

**BASIS OF PREPARATION**

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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.

**SIGNIFICANT ACCOUNTING POLICIES**

**CRITICAL ACCOUNTING 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 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:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

**GOODS AND SERVICES TAX**

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.

**ROUNDING OFF FIGURES**

All figures shown in this statement are rounded to the nearest dollar.

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 02 February 2023

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**ATTACHMENT 13.3.1**

**NOTE 1**

**STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

**(a) Non-cash items 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*.

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)	Forecast 30 June 2023 Closing
<b>Non-cash items excluded from operating activities</b>		\$	\$	\$	
<b>Adjustments to operating activities</b>					
Less: Profit on asset disposals	6	(143,500)	(71,748)	0	(71,752)
Movement in inventory (non-current)		0	0	0	0
Add: Depreciation on assets		907,075	453,564	0	453,511
<b>Total non-cash items excluded from operating activities</b>		<b>763,575</b>	<b>381,816</b>	<b>0</b>	<b>381,759</b>

**(b) Adjustments to net current assets in the Statement of Financial Activity**

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.

		Amended Budget Opening 30 June 2022	Last Year Closing 30 June 2022	Year to Date 31 December 2022
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	8	(869,086)	(869,086)	(871,827)
Add: Provisions employee related provisions	9	0	0	0
<b>Total adjustments to net current assets</b>		<b>(869,086)</b>	<b>(869,086)</b>	<b>(871,827)</b>

**(c) Net current assets used in the Statement of Financial Activity**

<b>Current assets</b>				
Cash and cash equivalents	2	1,865,278	1,865,194	2,356,778
Rates receivables	3	78,323	78,323	140,868
Receivables	3	17,487	4,752	41,577
Other current assets	4	28,371	28,371	28,371
<b>Less: Current liabilities</b>				
Payables	5	(119,702)	(111,861)	(120,090)
Contract liabilities	9	(92,837)	(79,407)	(290,469)
Provisions	9	(117,229)	(154,525)	(154,525)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(869,086)</b>	<b>(869,086)</b>	<b>(871,827)</b>
<b>Closing funding surplus / (deficit)</b>		<b>790,605</b>	<b>761,761</b>	<b>1,130,683</b>

**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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**OPERATING ACTIVITIES**  
**ATTACHMENT 13.3.1** **NOTE 2**  
**CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash at bank - Municipal	Cash and cash equivalents	1,484,501		1,484,501		NAB	0.00%	NA
Petty Cash & Floats	Cash and cash equivalents	450		450		Cash	0.00%	NA
Cash at investment Reserve	Cash and cash equivalents	0	871,827	871,827		NAB	0.95%	NA
Trust bank account	Cash and cash equivalents			0	0	NAB	0.00%	NA
<b>Total</b>		<b>1,484,951</b>	<b>871,827</b>	<b>2,356,778</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		1,484,951	871,827	2,356,778	0			
		<b>1,484,951</b>	<b>871,827</b>	<b>2,356,778</b>	<b>0</b>			

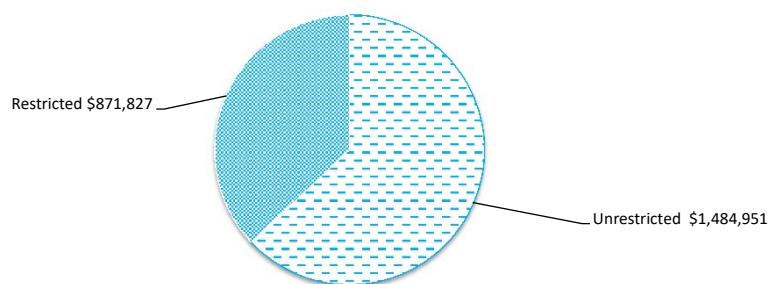
**KEY INFORMATION**

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.

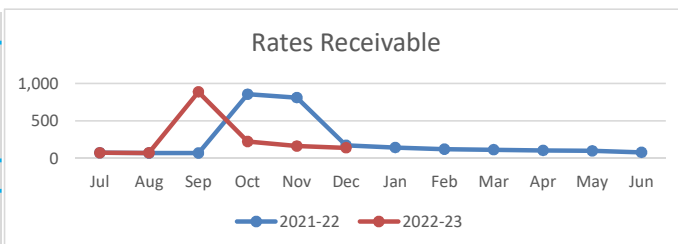
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**OPERATING ACTIVITIES  
ATTACHMENT 13.3.1 NOTE 3  
RECEIVABLES**

Rates receivable	30 Jun 2022	31 Dec 2022
	\$	\$
Opening arrears previous years	66,228	78,323
Levied this year	6,948,262	884,955
Less - collections to date	(6,936,167)	(822,410)
Gross rates collectable	<b>78,323</b>	<b>140,868</b>
Net rates collectable	<b>78,323</b>	<b>140,868</b>
% Collected	98.9%	85.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(766)	36,555	488	384	1,225	37,885
Percentage	(2.0%)	96.5%	1.3%	1%	3.2%	
<b>Balance per trial balance</b>						
GST receivable						3,692
<b>Total receivables general outstanding</b>						<b>41,577</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

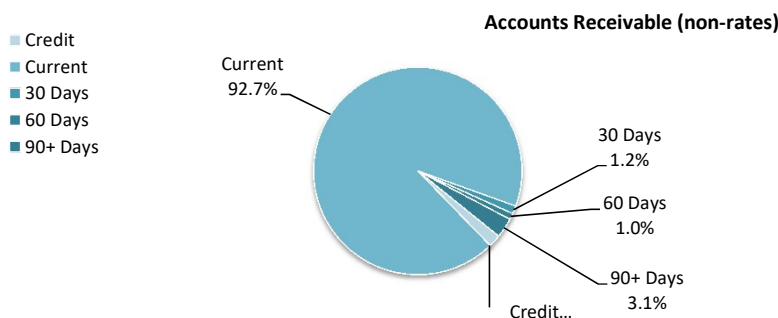
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

**Classification and subsequent measurement**

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

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





**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**OPERATING ACTIVITIES**  
**ATTACHMENT 13.3.1 NOTE 4**  
**OTHER CURRENT ASSETS**

	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 31 December 2022
<b>Other current assets</b>	\$	\$	\$	\$
<b>Inventory</b>				
Fuel and Materials	28,371	0	0	28,371
<b>Total other current assets</b>	<b>28,371</b>	<b>0</b>	<b>0</b>	<b>28,371</b>
<b>Amounts shown above include GST (where applicable)</b>				

**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.

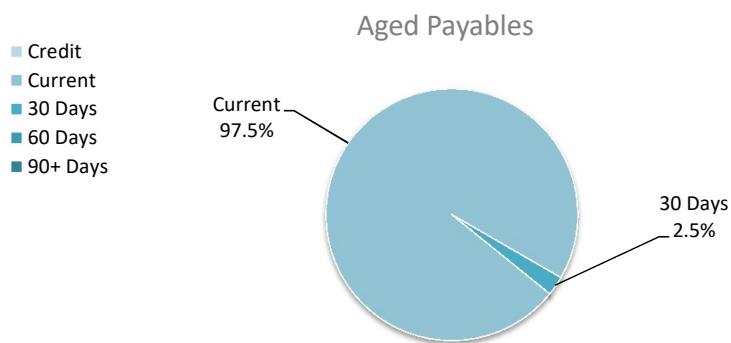
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2022**

**OPERATING ACTIVITIES**  
**ATTACHMENT 13.3.1 NOTE 5**  
**PAYABLES**

<b>Payables - general</b>	<b>Credit</b>	<b>Current</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90+ Days</b>	<b>Total</b>
	\$	\$	\$	\$	\$	\$
Payables - general	0	42,255	1,081	0	0	43,336
Percentage	0%	97.5%	2.5%	0%	0%	
<b>Balance per trial balance</b>						
Accrued salaries and wages						3,890
GST payable						(16)
Payroll creditors						19,001
Accrued expenses						9,521
Bond liability - ex Trust						44,358
<b>Total payables general outstanding</b>						<b>120,090</b>
<b>Amounts shown above include GST (where applicable)</b>						

**KEY INFORMATION**

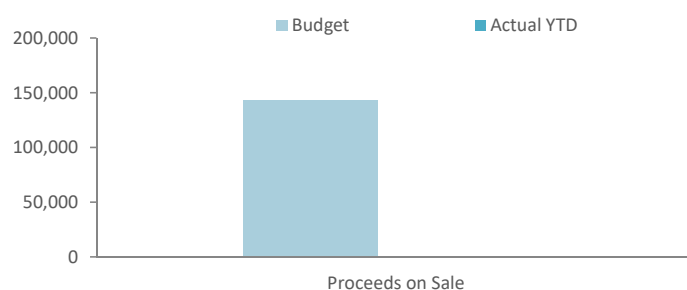
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised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



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**OPERATING ACTIVITIES  
ATTACHMENT 13.3.1 NOTE 6  
DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Governance</b>								
	CEO vehicle		28,500	28,500	0	0	0	0	0
	<b>Transport</b>								
	Grader and Roller		115,000	115,000	0	0	0	0	0
		<b>0</b>	<b>143,500</b>	<b>143,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**INVESTING ACTIVITIES  
ATTACHMENT 13.3.1 NOTE 7  
CAPITAL ACQUISITIONS**

Capital acquisitions	Amended		YTD Actual	Forecast 30 June Closing	YTD Actual Variance
	Budget	YTD Budget			
	\$	\$	\$		\$
Land and buildings	117,650	55,074	10,506	73,082	(44,569)
Furniture and equipment	17,400	7,700	0	9,700	(7,700)
Plant and equipment	598,500	299,250	0	299,250	(299,250)
Infrastructure - roads	755,159	377,580	143,156	520,735	(234,424)
Infrastructure - other	252,536	121,309	0	131,227	(121,309)
<b>Payments for Capital Acquisitions</b>	<b>1,741,245</b>	<b>860,913</b>	<b>153,661</b>	<b>1,033,993</b>	<b>(707,252)</b>
<b>Capital Acquisitions Funded By:</b>					
	\$	\$	\$		\$
Capital grants and contributions	899,695	449,844	192,073	641,924	(257,771)
Borrowings	0	0	0	0	0
Other (disposals & C/Fwd)	143,500	143,500	0	0	(143,500)
Cash backed reserves					
Affordable housing reserve	(6,000)	0	0	(6,000)	0
Plant replacement reserve	(455,000)	0	0	(455,000)	0
Building reserve	0	0	0	0	0
Office equipment reserve	0	0	0	0	0
Road construction reserve	0	0	0	0	0
Staff leave reserve	0	0	0	0	0
Reserves cash backed - [describe]	0	0	0	0	0
Contribution - operations	1,159,050	267,569	(38,411)	853,069	(305,980)
<b>Capital funding total</b>	<b>1,741,245</b>	<b>860,913</b>	<b>153,661</b>	<b>1,033,993</b>	<b>(707,252)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

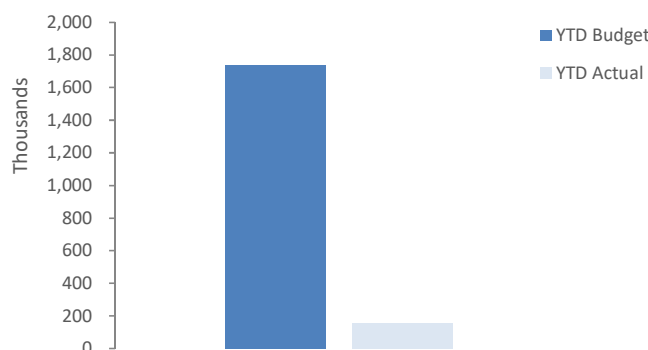
**Initial recognition and measurement for assets held at cost**

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

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

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

**Payments for Capital Acquisitions**





**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**INVESTING ACTIVITIES  
NOTE 7  
CAPITAL ACQUISITIONS (CONTINUED)**

**ATTACHMENT 13.3.1**

**Capital expenditure total**

**Level of completion indicators**



0%  
20%  
40%  
60%  
80%  
100%  
Over 100%

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.

		Amended		YTD Actual	Variance (Under)/Over
Job	Job Description	Budget	YTD Budget		
		\$	\$	\$	\$
<b>Land and Buildings</b>					
84410	Wattleville - Stage 2 Well Aged Housing	6,000	3,000	3,063	63
LRC11	Railway Station Precinct Upgrades	45,000	18,750	0	(18,750)
91300	Improvements - 3347 Robinson Road	10,000	4,998	0	(4,998)
111310	Improvements - Toilet Block and Lake Signage	16,000	7,998	0	(7,998)
110300	Improvements - Kenmare Hall and Mens Shed Roof	40,650	20,328	7,443	(12,886)
<b>Furniture and Equipment</b>					
41300	Chamber Chairs & Airconditioner	5,400	2,700	0	(2,700)
053300	CCTV and Street Lightings	12,000	5,000	0	(5,000)
<b>Plant and Equipment</b>					
42300	CEO Vehicle	58,500	29,250	0	(29,250)
123300	New Grader & Roller	540,000	270,000	0	(270,000)
<b>Infrastructure Other</b>					
121370	Footpaths	50,000	25,002	0	(25,002)
102300	Drainage	143,000	71,502	0	(71,502)
LRC320	Walking Trails LRCI	25,536	10,640	0	(10,640)
LRC12	Heritage Trails LCRI	9,000	3,750	0	(3,750)
LRC322	Basketball 1/2 Court	25,000	10,415	0	(10,415)
<b>Roads</b>					
121310	RRG Project Construction	220,000	109,998	0	(109,998)
121320	R2R Construction	196,687	98,346	16,882	(81,464)
121340	LRCIP Roads	338,472	169,236	8,875	(160,361)
LRC312	Oxley Road	0	0	25,105	25,105
LRC314	Robinson West	0	0	42,885	42,885
LRC13	Youngs Road (7-9 kms) Phase 2	0	0	49,408	49,408
		<b>1,741,245</b>	<b>860,913</b>	<b>153,661</b>	<b>(707,252)</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**OPERATING ACTIVITIES**

**NOTE 8**

**RESERVE ACCOUNTS**

**ATTACHMENT 13.3.1**

**Reserve accounts**

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>									
Affordable housing reserve	102,311	102	323	0		(6,000)		96,413	102,634
Plant replacement reserve	669,024	660	2,111	250,000		(455,000)		464,684	671,135
Building reserve	42,092	42	133	25,000		0		67,134	42,225
Office equipment reserve	14,031	14	44	0		0		14,045	14,075
Road construction reserve	21,628	22	68	0		0		21,650	21,696
Staff leave reserve	20,000	20	63	25,000		0		45,020	20,063
	<b>869,086</b>	<b>860</b>	<b>2,741</b>	<b>300,000</b>	<b>0</b>	<b>(461,000)</b>	<b>0</b>	<b>708,946</b>	<b>871,827</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**OPERATING ACTIVITIES  
NOTE 9  
OTHER CURRENT LIABILITIES  
ATTACHMENT 13.3.1**

		Opening Balance	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance
Other current liabilities	Note	1 July 2022				31 December 2022
		\$		\$	\$	\$
<b>Other liabilities</b>						
- Contract liabilities		79,407	0	350,256	(139,194)	290,469
<b>Total other liabilities</b>		79,407	0	350,256	(139,194)	290,469
<b>Employee Related Provisions</b>						
Annual leave		88,192	0	0	0	88,192
Long service leave		66,333	0	0	0	66,333
<b>Total Employee Related Provisions</b>		154,525	0	0	0	154,525
<b>Total other current assets</b>		<b>233,932</b>	<b>0</b>	<b>350,256</b>	<b>(139,194)</b>	<b>444,994</b>

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 10

**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.

**Contract liabilities**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

**Capital grant/contribution liabilities**

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2022

NOTE 10  
OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

**ATTACHMENT 13.3.1**

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue				
	Liability 1 July 2022	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Dec 2022	Current Liability 31 Dec 2022	Amended Budget Revenue	YTD Budget	Annual Budget	YTD Revenue Actual	Forecast 30 June Closing
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>										
<b>General purpose funding</b>										
Financial assistance grant - general	0	0	0	0	0	400,000	100,916	400,000	100,916	400,000
Financial assistance grant - roads	0	0	0	0	0	200,000	37,316	200,000	37,318	200,002
<b>Law, order, public safety</b>										
MAF Projects				0		8,500	39,348	78,699	32,850	2,002
ESL Grant				0		27,891	13,944	27,891	18,886	32,833
<b>Transport</b>										
RRG Direct Funding Grant	0			0	0	87,416	87,416	87,416	89,297	89,297
	0	0	0	0	0	723,807	278,940	794,006	279,265	724,132
<b>Operating contributions</b>										
<b>General purpose funding</b>										
Ex-Gratia Rates Received						1,916	960	1,916	1,915	2,871
Legal costs recoverable	0	0	0	0	0	200	102	200	0	98
<b>Education and welfare</b>										
Income related to Well Aged Housing				0		10,000	4,165	10,000	42,772	48,607
Seniors Week grants				0		0	0	0	600	600
<b>Housing</b>										
Staff housing reimbursements	0	0	0	0	0	1,700	710	1,700	497	1,487
Income 13 Cardigan Street	0	0	0	0	0	0	0	0	820	820
<b>Other property and services</b>										
Workers Comp Reimbursements	0	0	0	0	0	5,000	2,502	5,000	0	2,498
Diesel fuel rebates	0	0	0	0	0	18,500	9,252	18,500	5,622	14,870
	0	0	0	0	0	37,316	17,691	37,316	52,228	71,853
<b>TOTALS</b>	0	0	0	0	0	761,123	296,631	831,322	331,493	795,985

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**NOTE 11  
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS  
ATTACHMENT 13.3.1**

Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue				
Provider	Liability 1 July 2022	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Dec 2022	Amended Budget Revenue	YTD Budget	Annual Budget	YTD Revenue Actual	Forecast 30 June Closing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>									
<b>General purpose funding</b>									
LRCIP	20,739	350,256	(113,436)	257,559	515,008	257,502	515,008	100,402	357,908
<b>Law, order, public safety</b>									
Fire prevention Grants	0	0	0	0	0	0	0	9,044	9,044
<b>Community amenities</b>									
DWER Grants	0	0	0	0	100,000	49,998	100,000	9,998	60,000
<b>Transport</b>									
Grant - RRG Specific	58,667	0	0	58,667	88,000	43,998	88,000	16,883	60,885
Grant - R2R		0	0	0	196,687	98,346	196,687	33,837	132,178
Grant - LRCIP		0	0	0	0	0	0	21,910	21,910
	<b>79,406</b>	<b>350,256</b>	<b>(113,436)</b>	<b>316,226</b>	<b>899,695</b>	<b>449,844</b>	<b>899,695</b>	<b>192,073</b>	<b>641,924</b>
<b>TOTALS</b>	<b>79,406</b>	<b>350,256</b>	<b>(113,436)</b>	<b>316,226</b>	<b>899,695</b>	<b>449,844</b>	<b>899,695</b>	<b>192,073</b>	<b>641,924</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**NOTE 12  
BUDGET AMENDMENTS**

**ATTACHMENT 13.3.1**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Adopted Budget Running Balance
				\$	\$	\$	\$
<b>Budget adoption</b>							790,605
			Opening Surplus(Deficit)				790,605
051030	Townsite Fire Management Plan	OCM111/10/2022	Operating Expenses			(70,199)	720,406
051200	Income relating to MAF projects	OCM111/10/2022	Operating Revenue		70,199		790,605
135010	ES Expenses relating to Standpipes	OCM112/10/2022	Operating Expenses			(7,500)	783,105
144030	OPS Part & Repairs	OCM112/10/2022	Operating Expenses		7,500		790,605
				<b>0</b>	<b>77,699</b>	<b>(77,699)</b>	<b>0</b>

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 DECEMBER 2022

### ATTACHMENT 13.3.1

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 2022-23 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of variances	
			Timing	Permanent
	\$	%		
<b>Revenue from operating activities</b>				
Operating grants, subsidies and contributions	34,847	11.75%	▲	Additional MAF Grant Income
Fees and charges	76,414	85.39%	▲	Higher fee revenue than YTD budget
<b>Expenditure from operating activities</b>				
Materials and contracts	273,215	47.82%	▲	Substantial contracts yet to commence.
Depreciation on non-current assets	453,556	100.00%	▲	No Deprecation as 2022 yet to be finalised
Non-cash amounts excluded from operating activities	(381,816)	(100.00%)	▼	No Asset transactions and no depreciation in report
<b>Investing activities</b>				
Proceeds from non-operating grants, subsidies and contributions	(257,771)	(57.30%)	▼	Capital Works program in planning phase
Proceeds from disposal of assets	(143,500)	(100.00%)	▼	No Asset transactions as yet
Payments for property, plant and equipment and infrastructure	707,252	82.15%	▲	Capital Works program in planning phase
<b>Financing activities</b>				
Transfer from reserves	(461,000)	(100.00%)	▼	Transfers done at end of financial year or for asset transactions
Transfer to reserves	298,119	99.09%	▲	Transfers done at end of financial year or for asset transactions



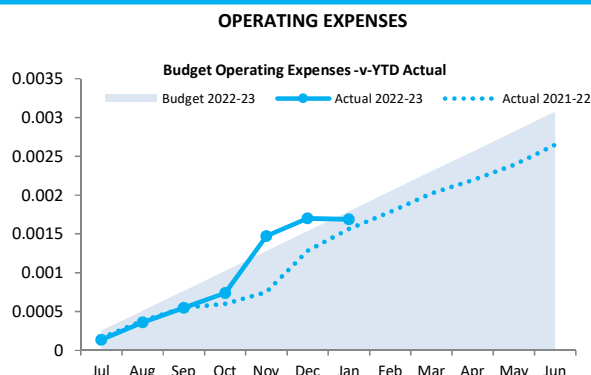
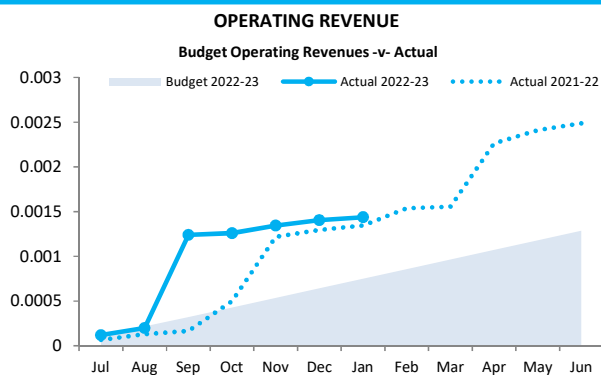
**ATTACHMENT 13.4.1****MONTHLY FINANCIAL REPORT****For the period ending 31 January 2023***LOCAL GOVERNMENT ACT 1995**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996***TABLE OF CONTENTS**

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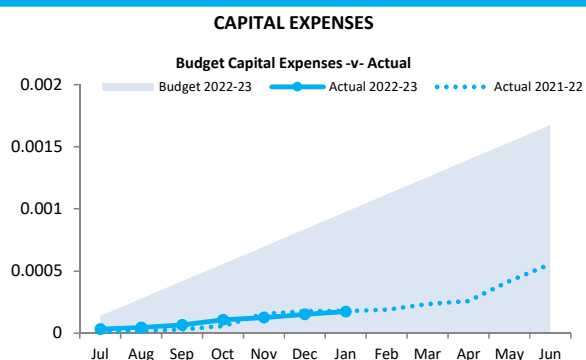
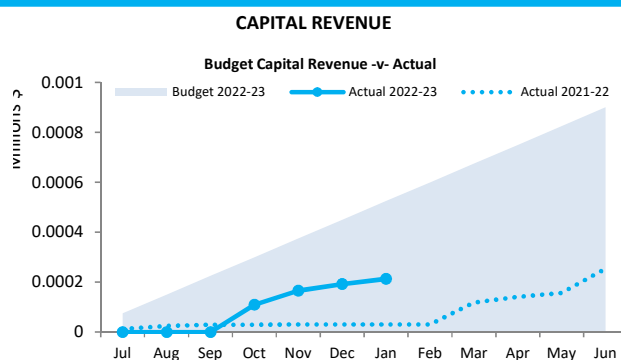
**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 JANUARY 2023**

**ATTACHMENT 13.4.1  
SUMMARY INFORMATION - GRAPHS**

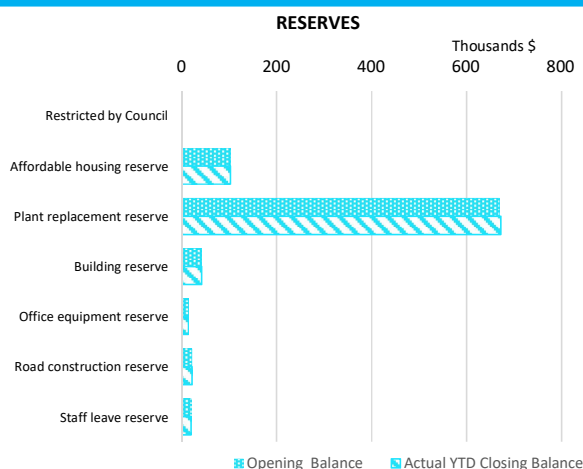
**OPERATING ACTIVITIES**



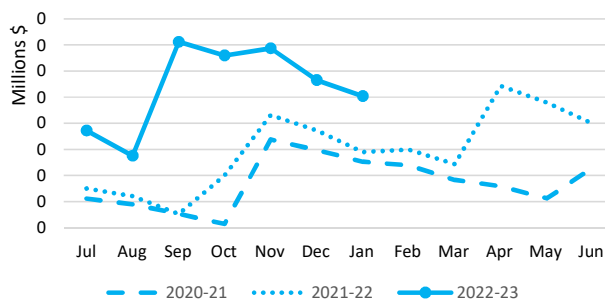
**INVESTING ACTIVITIES**



**FINANCING ACTIVITIES**



**Closing funding surplus / (deficit)**



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

## KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 JANUARY 2023

## ATTACHMENT 13.4.1

## NATURE OR TYPE DESCRIPTIONS

### REVENUE

#### RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Excludes administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

#### REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

#### FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, and other fees and charges.

#### SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges.

#### INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

#### OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates, reimbursements etc.

#### PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

### EXPENSES

#### EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

#### MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

#### UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

#### INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

#### LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets. Excluding Land.

#### INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

#### OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2023**

**ATTACHMENT 13.4.1**

	Ref	Amended Budget	YTD Budget	YTD Actual	Variance \$	Var.
	Note	(a)	(b)	(c)	(c) - (b)	
<b>Opening funding surplus / (deficit)</b>	1(c)	\$ 790,605	\$ 790,605	\$ 761,761	\$ (28,844)	
<b>Revenue from operating activities</b>						
Rates		885,998	516,824	884,926	368,102	▲
Operating grants, subsidies and contributions	10	829,406	308,479	342,184	33,705	▲
Fees and charges		178,994	104,405	186,937	82,532	▲
Interest earnings		4,010	2,345	10,522	8,177	
Other revenue		950	553	13,394	12,841	▲
Profit on disposal of assets	6	143,500	83,706	0	(83,706)	▼
		<b>2,042,858</b>	<b>1,016,312</b>	<b>1,437,963</b>	421,651	
<b>Expenditure from operating activities</b>						
Employee costs		(1,061,377)	(700,805)	(576,104)	124,701	▲
Materials and contracts		(819,080)	(666,498)	(368,309)	298,189	▲
Utility charges		(86,839)	(55,048)	(34,824)	20,224	▲
Depreciation on non-current assets		(907,075)	(529,158)	(462,543)	66,615	▲
Interest expenses		0	0	0	0	
Insurance expenses		(109,258)	(63,742)	(109,490)	(45,748)	▼
Other expenditure		(79,799)	(46,550)	(138,114)	(91,564)	▼
Loss on disposal of assets	6	0	0	0	0	
		<b>(3,063,428)</b>	<b>(2,061,801)</b>	<b>(1,689,384)</b>	372,417	
Non-cash amounts excluded from operating activities	1(a)	767,875	445,452	462,535	17,083	
<b>Amount attributable to operating activities</b>		<b>(252,695)</b>	<b>(600,037)</b>	<b>211,114</b>	811,151	
<b>Investing activities</b>						
Proceeds from non-operating grants, subsidies and contributions	11	899,695	524,818	213,848	(310,970)	▼
Proceeds from disposal of assets	6	143,500	143,500	0	(143,500)	▼
Payments for property, plant and equipment and infrastructure	7	(1,741,245)	(996,306)	(175,437)	820,869	▲
		<b>(698,050)</b>	<b>(327,988)</b>	<b>38,411</b>	366,399	
<b>Financing Activities</b>						
Transfer from reserves	8	461,000	461,000	0	(461,000)	▼
Transfer to reserves	8	(300,860)	(300,860)	(3,467)	297,393	▲
<b>Amount attributable to financing activities</b>		<b>160,140</b>	<b>160,140</b>	<b>(3,467)</b>	(163,607)	
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>22,720</b>	<b>1,007,818</b>	985,098	▲

**KEY INFORMATION**

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

Refer to Note 13 for an explanation of the reasons for the variance.

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



**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 JANUARY 2023**

**ATTACHMENT 13.4.1  
BASIS OF PREPARATION**

**BASIS OF PREPARATION**

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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.

**SIGNIFICANT ACCOUNTING POLICIES**

**CRITICAL ACCOUNTING 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 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:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

**GOODS AND SERVICES TAX**

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.

**ROUNDING OFF FIGURES**

All figures shown in this statement are rounded to the nearest dollar.

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 07 February 2023

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2023**

**NOTE 1  
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

**(a) Non-cash items excluded from operating activities**

**ATTACHMENT 13.4.1**

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*.

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)	Forecast 30 June 2023 Closing
<b>Non-cash items excluded from operating activities</b>		\$	\$	\$	
<b>Adjustments to operating activities</b>					
Less: Profit on asset disposals	6	(143,500)	(83,706)	0	(59,794)
Movement in inventory (non-current)		4,300	0	0	4,300
Add: Depreciation on assets		907,075	529,158	462,535	840,452
<b>Total non-cash items excluded from operating activities</b>		<b>767,875</b>	<b>445,452</b>	<b>462,535</b>	<b>784,958</b>

**(b) Adjustments to net current assets in the Statement of Financial Activity**

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.

		Amended Budget Opening 30 June 2022	Last Year Closing 30 June 2022	Year to Date 31 January 2023
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	8	(869,086)	(869,086)	(872,553)
Add: Provisions employee related provisions	9	0	0	0
<b>Total adjustments to net current assets</b>		<b>(869,086)</b>	<b>(869,086)</b>	<b>(872,553)</b>

**(c) Net current assets used in the Statement of Financial Activity**

<b>Current assets</b>				
Cash and cash equivalents	2	1,865,278	1,865,194	2,244,397
Rates receivables	3	78,323	78,323	137,232
Receivables	3	17,487	4,752	12,163
Other current assets	4	28,371	28,371	28,371
<b>Less: Current liabilities</b>				
Payables	5	(119,702)	(111,861)	(118,370)
Contract liabilities	9	(92,837)	(79,407)	(268,894)
Provisions	9	(117,229)	(154,525)	(154,525)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(869,086)</b>	<b>(869,086)</b>	<b>(872,553)</b>
<b>Closing funding surplus / (deficit)</b>		<b>790,605</b>	<b>761,761</b>	<b>1,007,818</b>

**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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2023**

**OPERATING ACTIVITIES  
ATTACHMENT 13.4.1 NOTE 2  
CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash at bank - Municipal	Cash and cash equivalents	1,371,394		1,371,394		NAB	0.00%	NA
Petty Cash & Floats	Cash and cash equivalents	450		450		Cash	0.00%	NA
Cash at investment Reserve	Cash and cash equivalents	0	872,553	872,553		NAB	0.95%	NA
Trust bank account	Cash and cash equivalents			0	0	NAB	0.00%	NA
<b>Total</b>		<b>1,371,844</b>	<b>872,553</b>	<b>2,244,397</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		1,371,844	872,553	2,244,397	0			
		<b>1,371,844</b>	<b>872,553</b>	<b>2,244,397</b>	<b>0</b>			

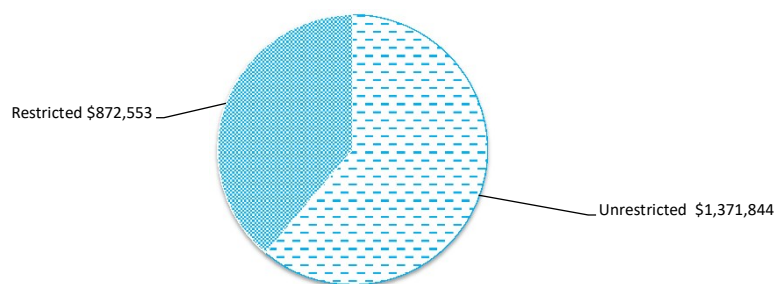
**KEY INFORMATION**

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.

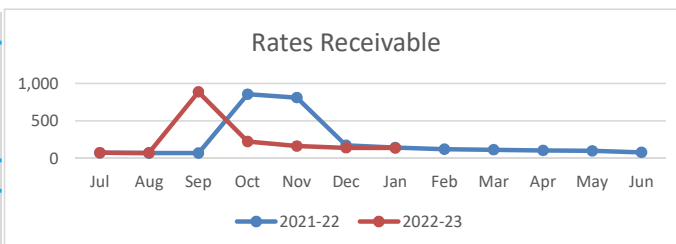
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2023**

**OPERATING ACTIVITIES  
ATTACHMENT 13.4.1 NOTE 3  
RECEIVABLES**

<b>Rates receivable</b>	<b>30 June 2022</b>	<b>31 Jan 2023</b>
	\$	\$
Opening arrears previous years	66,228	78,323
Levied this year	6,948,262	884,926
Less - collections to date	(6,936,167)	(826,017)
<b>Gross rates collectable</b>	<b>78,323</b>	<b>137,232</b>
<b>Net rates collectable</b>	<b>78,323</b>	<b>137,232</b>
% Collected	98.9%	85.8%



<b>Receivables - general</b>	<b>Credit</b>	<b>Current</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90+ Days</b>	<b>Total</b>
	\$	\$	\$	\$	\$	\$
Receivables - general	(766)	418	3,706	208	1,298	4,864
Percentage	(15.8%)	8.6%	76.2%	4.3%	26.7%	
<b>Balance per trial balance</b>						
GST receivable						7,299
<b>Total receivables general outstanding</b>						<b>12,163</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

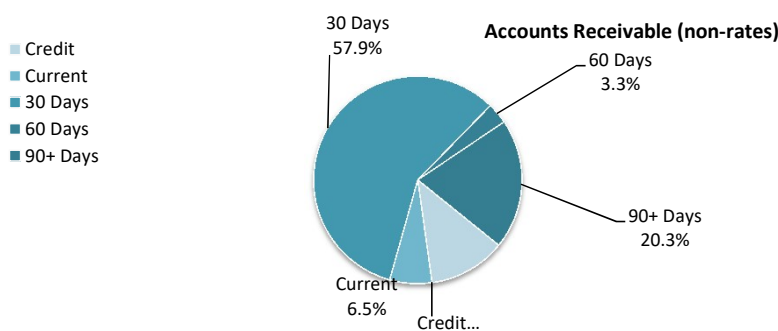
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

**Classification and subsequent measurement**

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

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





**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2023**

**OPERATING ACTIVITIES**  
**ATTACHMENT 13.4.1 NOTE 4**  
**OTHER CURRENT ASSETS**

	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 31 January 2023
<b>Other current assets</b>	\$	\$	\$	\$
<b>Inventory</b>				
Fuel and Materials	28,371	0	0	28,371
<b>Total other current assets</b>	<b>28,371</b>	<b>0</b>	<b>0</b>	<b>28,371</b>
<b>Amounts shown above include GST (where applicable)</b>				

**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.

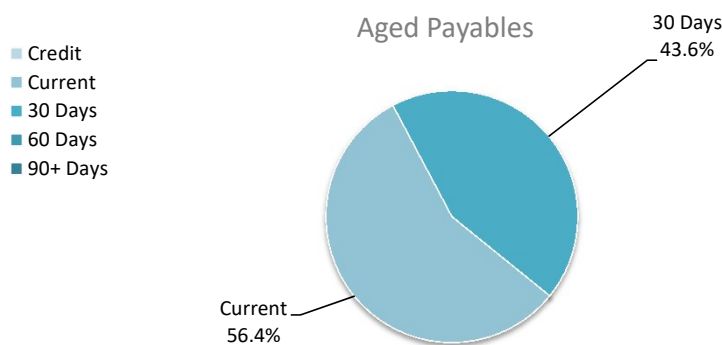
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2023**

**OPERATING ACTIVITIES**  
**ATTACHMENT 13.4.1 NOTE 5**  
**PAYABLES**

<b>Payables - general</b>	<b>Credit</b>	<b>Current</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90+ Days</b>	<b>Total</b>
	\$	\$	\$	\$	\$	\$
Payables - general	0	24,195	18,701	0	0	42,896
Percentage	0%	56.4%	43.6%	0%	0%	
<b>Balance per trial balance</b>						
Accrued salaries and wages						3,890
GST payable						1,384
Payroll creditors						16,045
Accrued expenses						9,707
Bond liability - ex Trust						44,448
<b>Total payables general outstanding</b>						<b>118,370</b>
<b>Amounts shown above include GST (where applicable)</b>						

**KEY INFORMATION**

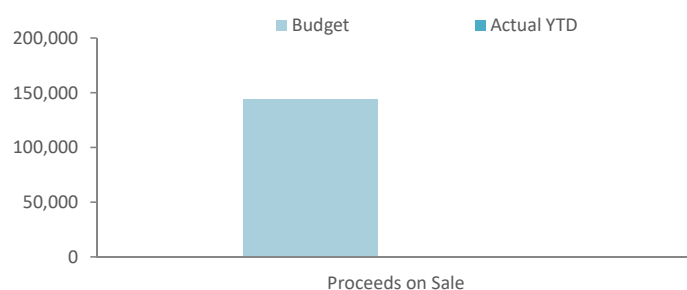
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised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



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2023**

**OPERATING ACTIVITIES  
NOTE 6  
DISPOSAL OF ASSETS  
ATTACHMENT 13.4.1**

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Governance</b>								
	CEO vehicle		28,500	28,500	0	0	0	0	0
	<b>Transport</b>								
	Grader and Roller		115,000	115,000	0	0	0	0	0
		<b>0</b>	<b>143,500</b>	<b>143,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2023**

**INVESTING ACTIVITIES  
NOTE 7  
CAPITAL ACQUISITIONS  
ATTACHMENT 13.4.1**

Capital acquisitions	Budget	Amended YTD Budget	YTD Actual	Forecast 30 June Closing	YTD Actual Variance
	\$	\$	\$		\$
Land and buildings	117,650	61,128	10,506	67,028	(50,623)
Furniture and equipment	17,400	8,150	0	9,250	(8,150)
Plant and equipment	598,500	349,125	0	249,375	(349,125)
Infrastructure - roads	755,159	440,510	164,931	479,580	(275,579)
Infrastructure - other	252,536	137,393	0	115,143	(137,393)
<b>Payments for Capital Acquisitions</b>	<b>1,741,245</b>	<b>996,306</b>	<b>175,437</b>	<b>920,376</b>	<b>(820,869)</b>
<b>Capital Acquisitions Funded By:</b>					
	\$	\$	\$		\$
Capital grants and contributions	899,695	524,818	213,848	588,725	(310,970)
Borrowings	0	0	0	0	0
Other (disposals & C/Fwd)	143,500	143,500	0	0	(143,500)
Cash backed reserves					
Affordable housing reserve	(6,000)	0	0	(6,000)	0
Plant replacement reserve	(455,000)	0	0	(455,000)	0
Building reserve	0	0	0	0	0
Office equipment reserve	0	0	0	0	0
Road construction reserve	0	0	0	0	0
Staff leave reserve	0	0	0	0	0
Reserves cash backed - [describe]	0	0	0	0	0
Contribution - operations	1,159,050	327,988	(38,411)	792,651	(366,399)
<b>Capital funding total</b>	<b>1,741,245</b>	<b>996,306</b>	<b>175,437</b>	<b>920,376</b>	<b>(820,869)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

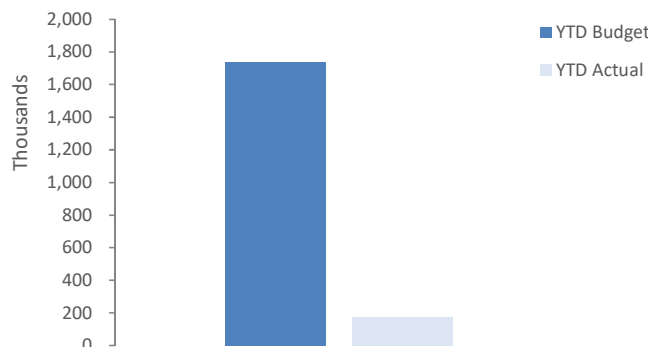
**Initial recognition and measurement for assets held at cost**

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

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

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

**Payments for Capital Acquisitions**





**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2023**

**INVESTING ACTIVITIES  
NOTE 7  
CAPITAL ACQUISITIONS (CONTINUED)**

**ATTACHMENT 13.4.1**

**Capital expenditure total**

**Level of completion indicators**



0%  
20%  
40%  
60%  
80%  
100%  
Over 100%

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.

		Amended		YTD Actual	Variance (Under)/Over
Job	Job Description	Budget	YTD Budget		
		\$	\$	\$	\$
<b>Land and Buildings</b>					
84410	Wattleville - Stage 2 Well Aged Housing	6,000	3,500	3,063	(437)
LRC11	Railway Station Precinct Upgrades	45,000	18,750	0	(18,750)
91300	Improvements - 3347 Robinson Road	10,000	5,831	0	(5,831)
111310	Improvements - Toilet Block and Lake Signage	16,000	9,331	0	(9,331)
110300	Improvements - Kenmare Hall and Mens Shed Roof	40,650	23,716	7,443	(16,274)
<b>Furniture and Equipment</b>					
41300	Chamber Chairs & Airconditioner	5,400	3,150	0	(3,150)
053300	CCTV and Street Lightings	12,000	5,000	0	(5,000)
<b>Plant and Equipment</b>					
42300	CEO Vehicle	58,500	34,125	0	(34,125)
123300	New Grader & Roller	540,000	315,000	0	(315,000)
<b>Infrastructure Other</b>					
121370	Footpaths	50,000	29,169	0	(29,169)
102300	Drainage	143,000	83,419	0	(83,419)
LRC320	Walking Trails LRCI	25,536	10,640	0	(10,640)
LRC12	Heritage Trails LCRI	9,000	3,750	0	(3,750)
LRC322	Basketball 1/2 Court	25,000	10,415	0	(10,415)
<b>Roads</b>					
121310	RRG Project Construction	220,000	128,331	0	(128,331)
121320	R2R Construction	196,687	114,737	16,882	(97,855)
121340	LRCIP Roads	338,472	197,442	30,651	(166,791)
LRC312	Oxley Road	0	0	25,105	25,105
LRC314	Robinson West	0	0	42,885	42,885
LRC13	Youngs Road (7-9 kms) Phase 2	0	0	49,408	49,408
		<b>1,741,245</b>	<b>996,306</b>	<b>175,437</b>	<b>(820,869)</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2023**

**OPERATING ACTIVITIES**

**NOTE 8**

**RESERVE ACCOUNTS**

**ATTACHMENT 13.4.1**

**Reserve accounts**

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>									
Affordable housing reserve	102,311	102	409	0		(6,000)		96,413	102,720
Plant replacement reserve	669,024	660	2,670	250,000		(455,000)		464,684	671,694
Building reserve	42,092	42	168	25,000		0		67,134	42,260
Office equipment reserve	14,031	14	56	0		0		14,045	14,087
Road construction reserve	21,628	22	86	0		0		21,650	21,714
Staff leave reserve	20,000	20	79	25,000		0		45,020	20,079
	<b>869,086</b>	<b>860</b>	<b>3,467</b>	<b>300,000</b>	<b>0</b>	<b>(461,000)</b>	<b>0</b>	<b>708,946</b>	<b>872,553</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2023**

**OPERATING ACTIVITIES  
NOTE 9  
OTHER CURRENT LIABILITIES  
ATTACHMENT 13.4.1**

		Opening Balance	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance
Other current liabilities	Note	1 July 2022				31 January 2023
		\$		\$	\$	\$
<b>Other liabilities</b>						
- Contract liabilities		79,407	0	350,256	(160,769)	268,894
<b>Total other liabilities</b>		79,407	0	350,256	(160,769)	268,894
<b>Employee Related Provisions</b>						
Annual leave		88,192	0	0	0	88,192
Long service leave		66,333	0	0	0	66,333
<b>Total Employee Related Provisions</b>		154,525	0	0	0	154,525
<b>Total other current assets</b>		<b>233,932</b>	<b>0</b>	<b>350,256</b>	<b>(160,769)</b>	<b>423,419</b>
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 10

**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.

**Contract liabilities**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

**Capital grant/contribution liabilities**

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2023

NOTE 10  
OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS  
**ATTACHMENT 13.4.1**

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue				
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	Annual	YTD	Forecast 30
	1 July 2022	Liability	Liability	31 Jan 2023	Liability	Budget	Budget	Budget	Revenue	June
	\$	\$	(As revenue)	\$	\$	Revenue	\$	\$	Actual	Closing
<b>Operating grants and subsidies</b>										
<b>General purpose funding</b>										
Financial assistance grant - general	0	0	0	0	0	400,000	100,916	400,000	100,916	400,000
Financial assistance grant - roads	0	0	0	0	0	200,000	37,316	200,000	37,318	200,002
<b>Law, order, public safety</b>										
MAF Projects				0		8,500	45,906	78,699	32,850	(4,557)
ESL Grant				0		27,891	16,268	27,891	28,538	40,161
<b>Transport</b>										
RRG Direct Funding Grant	0			0	0	87,416	87,416	87,416	89,297	89,297
	0	0	0	0	0	723,807	287,822	794,006	288,917	724,902
<b>Operating contributions</b>										
<b>General purpose funding</b>										
Ex-Gratia Rates Received						1,916	1,120	1,916	1,915	2,711
Legal costs recoverable	0	0	0	0	0	200	119	200	0	81
<b>Education and welfare</b>										
Income related to Well Aged Housing				0		10,000	4,165	10,000	42,772	48,607
Seniors Week grants				0		0	0	0	600	600
<b>Housing</b>										
Staff housing reimbursements	0	0	0	0	0	1,700	710	1,700	497	1,487
Income 13 Cardigan Street	0	0	0	0	0	0	0	0	820	820
<b>Other property and services</b>										
Workers Comp Reimbursements	0	0	0	0	0	5,000	2,919	5,000	0	2,081
Diesel fuel rebates	0	0	0	0	0	18,500	10,794	18,500	6,661	14,367
	0	0	0	0	0	37,316	19,827	37,316	53,267	70,756
<b>TOTALS</b>	0	0	0	0	0	761,123	307,649	831,322	342,184	795,658

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2023**

**NOTE 11  
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS  
ATTACHMENT 13.4.1**

Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue				
Provider	Liability 1 July 2022	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jan 2023	Amended Budget Revenue	YTD Budget	Annual Budget	YTD Revenue Actual	Forecast 30 June Closing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>									
<b>General purpose funding</b>									
LRCIP	20,739	350,256	(113,436)	257,559	515,008	300,419	515,008	100,402	314,991
<b>Law, order, public safety</b>									
Fire prevention Grants	0	0	0	0	0	0	0	9,044	9,044
<b>Community amenities</b>									
DWER Grants	0	0	0	0	100,000	58,331	100,000	9,998	51,667
<b>Transport</b>									
Grant - RRG Specific	58,667	0	0	58,667	88,000	51,331	88,000	16,883	53,552
Grant - R2R		0	0	0	196,687	114,737	196,687	33,837	115,787
Grant - LRCIP		0	0	0	0	0	0	43,685	43,685
	<b>79,406</b>	<b>350,256</b>	<b>(113,436)</b>	<b>316,226</b>	<b>899,695</b>	<b>524,818</b>	<b>899,695</b>	<b>213,848</b>	<b>588,725</b>
<b>TOTALS</b>	<b>79,406</b>	<b>350,256</b>	<b>(113,436)</b>	<b>316,226</b>	<b>899,695</b>	<b>524,818</b>	<b>899,695</b>	<b>213,848</b>	<b>588,725</b>



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2023**

**NOTE 12  
BUDGET AMENDMENTS**

**ATTACHMENT 13.4.1**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Adopted Budget Running Balance
				\$	\$	\$	\$
<b>Budget adoption</b>							790,605
			Opening Surplus(Deficit)				790,605
051030	Townsite Fire Management Plan	OCM111/10/2022	Operating Expenses			(70,199)	720,406
051200	Income relating to MAF projects	OCM111/10/2022	Operating Revenue		70,199		790,605
135010	ES Expenses relating to Standpipes	OCM112/10/2022	Operating Expenses			(7,500)	783,105
144030	OPS Part & Repairs	OCM112/10/2022	Operating Expenses		7,500		790,605
				<b>0</b>	<b>77,699</b>	<b>(77,699)</b>	<b>0</b>

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JANUARY 2023

### ATTACHMENT 13.4.1

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 2022-23 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of variances	
			Timing	Permanent
	\$	%		
<b>Revenue from operating activities</b>				
Operating grants, subsidies and contributions	33,705	10.93%	▲	Additional MAF Grant Income
Fees and charges	82,532	79.05%	▲	Higher fee revenue than YTD budget
<b>Expenditure from operating activities</b>				
Materials and contracts	298,189	44.74%	▲	Substantial contracts yet to commence.
Depreciation on non-current assets	66,615	12.59%	▲	Some Assets fully depreciated prior to 22/23
<b>Investing activities</b>				
Proceeds from non-operating grants, subsidies and contributions	(310,970)	(59.25%)	▼	Capital Works program in planning phase
Proceeds from disposal of assets	(143,500)	(100.00%)	▼	No Asset transactions as yet
Payments for property, plant and equipment and infrastructure	820,869	82.39%	▲	Capital Works program in planning phase
<b>Financing activities</b>				
Transfer from reserves	(461,000)	(100.00%)	▼	Transfers done at end of financial year or for asset transactions
Transfer to reserves	297,393	98.85%	▲	Transfers done at end of financial year or for asset transactions

ADM 0022      RECORD FH 0022      RECEIVED 18/01/2023

**ATTACHMENTS 14.1.1**

Att: Woodanilling Shire Council

Supporting evidence for reduced Hire charge.

The CMCA Golden Whistlers is again applying to the shire for a reduction of hire fees for the period of 9 Dec (arriving) departing am on the 11 Dec 2023. This will be our third visit and is very popular with our group. This year we will be holding our Christmas Dinner at the Tavern once again supporting a local business.

In November 2022 CMCA Golden Whistlers held a gathering attended by 20 vans over a weekend. This equated to 21 people attending the Woodanilling Tavern for dinner on the Saturday night.

Several members walked or rode bikes around town and visited the Shop.

In December 2021 CMCA West Coast Wags had 30+ vans for their Christmas function catered by the CWA ladies. Some also patronised the Tavern.

By reducing the Hire fee for the Rec Centre this allows it to be used more often, it brings people into town and patronise local business.

The Shire gains the \$5 per van per night camping fee as well as it is collected by the group and paid before leaving. Last year this amounted to \$300.

Margaret Cook

For

CMCA Golden Whistlers Chapter.

ADM 0022 RECORD FH92 RECEIVED 18/01/2023

ATTACHMENT 14.1.2

Shire of Woodanilling

## HIRE OF COUNCIL FACILITIES

Name:	Margaret Cook		Mobile:	0490 443 515	
Postal Address:	PO Box 8 Woodanilling				
Email:	maggiec1318@gmail.com				
Organisation:	CMCA Golden Whistlers Chapter				
Facility Requested:	<input checked="" type="checkbox"/> Pavilion	<input type="checkbox"/> Oval	<input type="checkbox"/> Recreation Shed	<input type="checkbox"/> Tennis Courts	
	<input type="checkbox"/> Town Hall	<input type="checkbox"/> Council Chambers	<input type="checkbox"/> Baptist Church	<input type="checkbox"/> Centenary Park	
Purpose of Function:	To hold a chapter get together and to encourage other chapters to join us and use the facilities. This proved successful last 2 year as other chapters also came to Woody for their get togethers.				
Dates/Times Required:	Date from:	7 December 2023	Date to:	11 December 2023	
	Time:	1000 Hrs	Time:	1000 Hrs	
Will alcohol be sold at the facility?	<input type="checkbox"/> Yes (Liquor Licence required)		<input checked="" type="checkbox"/> No		
Will alcohol be served at the facility?	<input checked="" type="checkbox"/> Yes		<input type="checkbox"/> No		
Are you seeking a waiver of hire fees?	<input checked="" type="checkbox"/> Yes		<input type="checkbox"/> No		
If yes, please give evidence how this function will benefit the Woodanilling community?					
To bring people to the town to enjoy the area, support the Tavern & Shop. Members will inform others of the area and amenities.					
As this is our Christmas function we will be holding a dinner at the Tavern as it is popular with our members.					
Person responsible for the key code:	Margaret Cook & Glenyce Mills				

I/We have read, understood and agree to abide by the attached Conditions of Hire and the quoted fee.

I/We agree to indemnify the Shire of Woodanilling against all actions, claims, demands and costs arising out of or in connection with the hire of this facility.

Hirer Signature: \_\_\_\_\_

Date: 18/1/2023

OFFICE USE ONLY			
Does the application qualify for Fee Exemption:		<input type="checkbox"/> Yes <input type="checkbox"/> No	Signed: _____ <i>CEO/DCEO Only</i>
Delegation Number: _____		<input type="checkbox"/>	
Recorded on Facility Bookings Diary:		Yes No	Quote Amount:
Paid Date:			Receipt No:
Date Bond Refunded:			Amount Refunded:



Submit

Reset Form

PO BOX 99  
WOODANILLING WA 6316

Ph: (08) 9823 1506

shire@woodanilling.wa.gov.au  
www.woodanilling.wa.gov.au

**ATTACHMENT 14.2.1**

**From:** [kahlia Stephens](#)  
**To:** [Sue Dowson - DCEO Woodanilling](#)  
**Subject:** Fwd: Playgroup Annual fee  
**Date:** Thursday, 22 December 2022 3:43:38 PM

---

Hi Sue, just following on from our phone call this morning I did explain playgroup couldn't afford the projected amounts in the below email to Brooke due to the circumstances mentioned in the email. We have not yet made a decision as a group what we will do hire wise as we will wait until playgroup fees are due in January and we know how many members we have and their availability and regularity to meet.

Thanks  
Kahlia

Sent from my iPhone

Begin forwarded message:

**From:** [REDACTED] - Finance Woodanilling  
<fo@woodanilling.wa.gov.au>  
**Date:** 6 September 2022 at 12:03:28 pm AWST  
**Subject:** RE: Playgroup

Hello Kahlia,

Yes, there is 8 pavillion days for the year which you would get charged \$45.00.

Thursday

1/9

15/9

29/9

13/10

27/10

3/11

17/11

1/12

But if you were to use the pavilion next year I would say the \$260.00 for the 2022/2023 you would need to pay.

Casual Hirers up to 4 hours is \$162.25

---

**From:** kahlia Stephens [mailto:[REDACTED]]  
**Sent:** Wednesday, 31 August 2022 2:27 PM  
**To:** [REDACTED] - Finance Woodanilling <fo@woodanilling.wa.gov.au>  
**Subject:** Re: Playgroup



**ATTACHMENT 14.2.1**

Hi, sorry for the late reply just trying to figure out the best way to go about it. We meet at the school fortnightly therefore the alternative date would be either pavilion or park. This been said we have only used the pavilion once since playgroup started due to all the sickness going around we seem to have missed catching up every time it falls on pavilion day. Looking at the calendar we would only have have 8 pavilion days left in the year. BUT amongst that there is school holidays (we don't meet then and possibly more sick days. The weather is starting to become more pleasant so I think for the rest of this year we won't be using the pavilion unless we ring and book in a day when we need to use the craft in our playgroup cupboard. We don't want to be paying for hire if it turns out we don't end up using the pavilion.

What would be the charge if we used it randomly? 9-11am would usually be the time range.

Thanks  
Kahlia

Sent from my iPhone

---

[REDACTED] - Finance Woodanilling

**Sent:** Friday, 26 August 2022 1:47 PM

**To:** 'kahlia Stephens' <[REDACTED]>

**Subject:** RE: Playgroup

Hello Kahlia,

Annual Charge for the Pavilion is \$260.00- Up to 1 day per week  
1/7/2022 to 30/06/2023.

However Occasional Use for the full year 1/7/2022 to 30/06/2023 is  
\$45.00 but you would only be able to use the Pavilion less than 9  
times over the duration of the year.

How many times do u think per school term would you use the  
Pavilion? If we know this- we can work out the Annual Charge for the  
2022/2023 year.



## 2022-2024 STRATEGIC PLAN & FORWARD DIRECTION

ATTACHMENT 15.1.1

# Great Southern Treasures

MARKETING & STRATEGIC PLAN



[www.greatsoutherntreasures.com.au](http://www.greatsoutherntreasures.com.au)



# Contents



03	About Us
04	Our Vision
05	Our Stakeholders
06	Our Market



07	Our Goals
08	Budget
09	Performance Indicators
10	Reference/Acronyms



Located in the Upper Great Southern, nine local governments of Broomehill-Tambellup, Cranbrook, Gnowangerup, Jerramungup, Katanning, Kent, Kojonup, Plantagenet and Woodanilling, form the Great Southern Treasures.

Established in 2004, the Great Southern Treasures (GST) is a Local Tourism Organisation (LTO) representing eight shires in the Upper Great Southern region and is delivered by Australia's South West (ASW).

Steeped in the heritage of our early settlers, harbouring pink salt lakes, breath-taking mountain ranges, the Great Southern Treasures has everything from grand old homesteads to premium hotels, award winning wineries to mouth-watering local produce. This region is a top tourism destination featuring spectacular scenic views from some of Australia's highest heights as well as many of the world's rarest wildflowers.







# PURPOSE

To build brand awareness of the tourism assets within Great Southern Treasures locally, nationally and worldwide.

# VISION

The communities of Great Southern Treasures are the most visited and known in Australia's South West

# MISSION

Collectively plan and promote the tourism assets, experiences and events across member local governments.



INTERNAL

Staff

Marketing & Industry Liaison  
Co-ordinator (MILC)

Member Shires

Broomehill-Tambellup,  
Plantagenet, Cranbrook,  
Gnowangerup, Kent, Katanning,  
Kojonup, Woodanilling

Delivery Partner

Australia's South West

CONNECTED

Industry Bodies

Outdoors Great Southern  
Tourism Western Australia

Visitor & Community Resource Centres

Yongergnow VC, Kodja Place, Mt Barker VC, Mt  
Barker Tourism, Katanning Hub & CRC, Pingrup  
CRC, Gnowangerup CRC, Tambellup CRC,  
Frankland River CRC, Borden Group

Government

Great Southern Development Commission,  
Regional Development Australia - Great  
Southern

Business

Accommodation providers, restaurants, travel  
agents, tour guides, transport providers,  
wineries. producers, Katanning Regional  
Business Association, Albany Business Centre

Tourists

International, interstate, intrastate, local

EXTERNAL

Tourism Bodies

Australia's Golden Outback,  
Tourism Australia, Tourism Council  
WA, ATDW, ATEC , Australian Hotels  
Association, WA Indigenous  
Tourism Operators Council, Caravan  
Industry Association WA

Visitor Centre

Denmark Visitor Centre, Albany  
Visitor Centre, WA Visitor Centre



# OUR MARKET

## Day Trippers

## Caravan & Camping Overnight Visitors

## Driving tourists who plan a loop trip

## Visitor types more likely to travel to regional areas:

Our main market is drive tourists. The drive market can be defined as “visitors who use some form of vehicular transport as a mode of transport to reach their destination, where the main purpose of visit is leisure (i.e. where their main purpose is for a holiday or to visit friends or relatives). This includes day trips & overnight trips to one or more destinations.

Residents of the Great Southern and surrounding regions travelling up to 150kms round trip. Looking for easy-intermediate grade trail activities; quality facilities and amenities; spending time with family and friends; dog and child friendly; relaxed lifestyle.

Intrastate and interstate travellers looking for a ‘sense of freedom’ and ‘independence’; low-cost camping; a range of things to see and do; easy-intermediate grade trail activities.

There are two broad segments of caravanners –Travellers’ on a longer road trip including young families, ‘gray nomads’, and ‘holiday makers’ on a short stay holiday.

Developing and promoting ready-made road trip itineraries. Itineraries provide a set of activities and sights for different lengths of stay for intrastate, interstate and international markets.

- Intrastate (leisure and visiting friends and relatives)
- Interstate (leisure and visiting friends and relatives)
- International visitors (when conditions allow)

PILLAR	ACTIONS	MEASUREMENTS
BRANDING, MARKETING& COMMUNICATION	<ul style="list-style-type: none"><li>• Review &amp; implement GST marketing plan</li><li>• Manage, refresh &amp; update social media platforms &amp; website</li><li>• Build collateral for GST partners</li><li>• Partner with ASW for increased reach of marketing budget</li><li>• Deliver consistent marketing &amp; messaging through LGA's, VC's, &amp; CRC's</li><li>• Develop marketing plan for GSTYT in partnership with OGS &amp; MOU</li><li>• Leverage &amp; promote events in the region</li></ul>	<ol style="list-style-type: none"><li>1. Locals and businesses are promoters of GST &amp; the tourism assets</li><li>2. Marketing collateral produced</li><li>3. Marketing key metrics eg. social media following &amp; engagement</li><li>4. Key messages are adopted by partners</li></ol>
BLOOM FESTIVAL	<ul style="list-style-type: none"><li>• Support Event contractor to hold signature event</li></ul>	<ol style="list-style-type: none"><li>1. Onboarding of event contractor</li><li>2. Festival patronage increases annually</li><li>3. GST signature event with a positive financial return</li></ol>
FESTIVALS	<ul style="list-style-type: none"><li>• Taste Great Southern events to be held throughout GST</li><li>• Encourage all member shires to participate &amp; cross promote events</li></ul>	<ol style="list-style-type: none"><li>1. All participating member LG's promoted in Taste Great Southern marketing</li></ol>
OPERATIONS	<ul style="list-style-type: none"><li>• Financial management</li><li>• Arrange &amp; attend bi monthly meetings</li><li>• Industry &amp; stakeholder liaison</li></ul>	<ol style="list-style-type: none"><li>1. Financial management is reflective of the GST governance</li><li>2. Annual GST Financial Report delivered by ASW</li></ol>
GOVERNANCE	<ul style="list-style-type: none"><li>• MoU is appropriate to our purpose &amp; goals</li><li>• Annual Report</li><li>• Forward plan delivers upon our vision and mission</li><li>• SLA delivered by ASW</li></ul>	<ol style="list-style-type: none"><li>1. Strategic Plan &amp; Activity Plan adopted, &amp; initiatives completed</li><li>2. MoU signed by all member local governments</li><li>3. Appropriate governance &amp; organisational structure</li><li>4. Signed SLA with ASW</li></ol>



# FUND SOURCES & BUDGET ALLOCATION

ITEM	BUDGET	ITEM	BUDGET
Carried over 21/22	+\$35,521	Employee Costs	\$60,000
Income from Shires	+\$,104,000	Employee Travel/ Meeting expenses	\$2,000
Income for Bloom	+\$67,922	Marketing, website, subscriptions, collateral, campaigns, Bloom contribution	\$59,221
TOTAL INCOME	\$207,443	Projects (Bloom)	\$72,922
		ASW Admin & Governance & Chair	\$ 13,300
		TOTAL EXPENSES	\$ 207,443





1

Intrastate visitation and spend  
Target: Increased visitation and spend  
YOY

2

Marketing Outcomes  
Target: Marketing and brand awareness  
that deliver outcomes in key metrics

3

Industry and Stakeholder Survey Target:  
Increase satisfaction results YOY

4

Independent Financial Contribution  
Target: Achieve growth YOY



# ACRONYMS

GST.....	Great Southern Treasures	GSTYT.....	Great Southern Treasures Yoorn (Bobtail) Trail
ASW.....	Australia's South West	GSDC.....	Great Southern Development Commission
LGA.....	Local Government Agency	RDAGS.....	Regional Development Australia Great Southern
RTO.....	Regional Tourism Organisation	SLA.....	Service Level Agreement
LTO.....	Local Tourism Organisation	MOU.....	Memorandum of Understanding
VC.....	Visitor Centre	LG.....	Local Government
CRC.....	Community Resource Centre	ATEC.....	Australian Tourism Export Council
OGS.....	Outdoors Great Southern	ATDW.....	Austalian Tourism Data Warehouse



## ATTACHMENT 15.1.1



BLOOM  
Festival





**ATTACHMENT 15.1.2****GREAT SOUTHERN TREASURES****MEMORANDUM OF UNDERSTANDING**

This Memorandum of Understanding is made the 29th day of April 2021

**BETWEEN:**

**the SHIRE OF BROOMEHILL-TAMBELLUP** of 46-48 Norrish Street, TAMBELLUP, WA;

**the SHIRE OF CRANBROOK** of Gathorne Street, CRANBROOK, WA;

**the SHIRE OF GNOWANGERUP** of 28 Yougenup Road, GNOWANGERUP, WA;

**the SHIRE OF KATANNING** of 52 Austral Terrace, KATANNING, WA;

**the SHIRE OF KENT** of 24-26 Richmond Street, NYABING, WA;

**the SHIRE OF KOJONUP** of Albany Highway, KOJONUP, WA;

**the SHIRE OF PLANTAGENET** of 22-24 Lowood Road, MOUNT BARKER, WA;

**the SHIRE OF WOODANILLING** of 3316 Robinson Road, WOODANILLING, WA.

collectively known as the ('Member Councils')

**BACKGROUND**

- A. Each of the Member Councils are local government authorities established under the Local Government Act 1995.
- B. The Member Councils desire to formalise their agreement and understanding in relation to Great Southern Treasures and have agreed to enter into this Memorandum of Understanding in this regard. However, the Member Councils agree that this Memorandum shall not create any legal obligations and whilst recognising that there are no enforceable obligations between them, the Member Councils agree to perform their obligations pursuant to this Memorandum in good faith and to the best of their abilities.
- C. The purpose of this Memorandum of Understanding is to affirm the partnership and collaboration of the local governments and to further the shared aims as below. The purpose for which the Scheme is established is to provide a means for the Participants, through voluntary participation and the integration and sharing of resources:
  - 1. To maximise the economic return from tourists and visitors to the participant local governments
  - 2. To promote and develop the tourism assets of the participant local governments
  - 3. To cooperate and take an active interest in tourism matters affecting the participant communities
  - 4. Nurture industry partners and key stakeholders within the local, regional, state and national tourism industry



**ATTACHMENT 15.1.2**

D. The values of the member councils guiding participation in this memorandum of understanding are that they are:

1. Working together to be a preferred regional destination
2. Shared benefits
3. Championing each other's tourism assets

**AND THE MEMBER COUNCILS AGREE:****1. Definitions & Interpretation****1.1 Definitions**

- 1.1.1 **'Act'** means the Local Government Act 1995;
- 1.1.2 **'Costs'** means all costs incurred by the Host Council including, but not limited to, the engagement of the Executive Officer (salary, training costs, sick leave, annual leave, long service leave and reimbursement of expenses), costs for time incurred by any other staff member or consultant, hardware, software licenses, vehicle costs, communication costs, stationery, and any other resources associated with operating the Scheme;
- 1.1.3 **'Billing Period'** means the quarterly periods of each financial year when Tax invoices are issued by the Host Council;
- 1.1.4 **'Costs Schedule'** means the Cost Schedule attached to this Memorandum;
- 1.1.5 **'Host Council'** means one Member Council that agrees to undertake the duties in 4.1 on behalf of the member Councils to administer the Scheme
- 1.1.6 **'Committee'** means the group of representatives appointed by each of the Member Councils in accordance with Clause 4.1 of this Memorandum;
- 1.1.7 **'Scheme'** means the Great Southern Treasures scheme;
- 1.1.8 **'Memorandum'** means this Memorandum of Understanding;
- 1.1.9 **'Operating Guidelines'** means the guidelines (as amended from time to time) referred to in Clause 6 of this Memorandum;
- 1.1.10 **'Other Member Councils'** means the Member Councils that are not the Host Council.

**1.2 Interpretation**

- 1.2.1 The Background set out above forms part of this Memorandum and the Member Councils agree that the Background is true and accurate.
- 1.2.2 Unless the contrary intention appears:
  - 1.2.2.1 Words noting the singular shall include the plural and vice versa.
  - 1.2.2.2 Reference to any gender shall include every other gender and

**ATTACHMENT 15.1.2**

words denoting individuals shall include corporations and vice versa.

- 1.2.2.3 Reference to any Act of Parliament, statute or regulation shall include any amendment currently in force at the relevant time and any Act of Parliament, statute or regulation enacted or passed in substitution therefore.
- 1.2.2.4 Headings are for convenience of reference only and do not affect the interpretation or construction of this Memorandum.
- 1.2.2.5 A requirement in this Memorandum for liaison and consultation is a requirement for full and frank discussion and includes a requirement where necessary and appropriate, for full disclosure of relevant information and material.

**2. Term**

2.1 The term of this Memorandum shall be three (3) years

2.1.1 The first MoU will commence on 1 Jan 2021 and expire on the 30 June 2023, unless otherwise agreed or extended by the Member Councils in writing.

2.2 The term shall be reviewed by the Member Councils not more than twelve (12) months and not less than six (6) months prior to the expiration of the term subject to the term being reviewed prior to this period.

**3. Negotiate in Good Faith**

The Member Councils agree that they will cooperate with each other and at all times act in good faith and with the joint objective of successfully and expeditiously concluding and carrying out all of the arrangements and agreements contemplated in this Memorandum.

**4. The Member Councils' Obligations**

The Member Councils agree that each of them shall have the following obligations in respect of the **Great Southern Treasures Scheme**;

**4.1 Host Council**

On behalf of the Other Member Councils, the Host Council agrees;

**4.1.1 Administration**

- 4.1.1.1 to administer the Scheme in accordance with this Memorandum and the Operating Guidelines; and
- 4.1.1.2 to be accountable to the Other Member Councils in a manner determined for the administration of the Scheme and the facilitation of the Scheme;

**ATTACHMENT 15.1.2****4.1.2 Membership of the Committee**

- 4.1.2.1 to appoint the Chief Executive Officer or the CEOs nominated representative to the Committee;
- 4.1.2.2 to appoint a proxy for each of the representatives in Clause 4.1.2.1.
- 4.1.2.3 to delegate such powers to the representatives as are required and necessary to give effect to this Memorandum, the Operating Guidelines and the Scheme;
- 4.1.2.4 to delegate such powers to the Chief Executive Officer of the Host Council as are required and necessary to give effect to the preparation, amendment and implementation of the Operating Guidelines;

**4.1.3 Finances**

- 4.1.3.1 to administer and account to the Other Member Councils in accordance with the method set out in the Cost Schedule for the Scheme Costs and the Administration Costs and to issue to the Other Member Councils on a yearly basis a tax invoice specifying the amount of the Scheme Costs and Administration Costs that each of the Other Member Councils are responsible for during that Billing Period. An adjustment will be made in the following July invoice to reflect the actual expenditure for the previous year.
- 4.1.3.2 to prepare with the assistance from the Other Member Councils and EO, in accordance with this Memorandum, the budgets for the Scheme; and
- 4.1.3.3 to meet all auditing requirements for all moneys received and paid for in relation to the Scheme;

**4.1.4 Executive Officer (EO)**

- 4.1.4.1 to enter into, on behalf of the Other Member Councils, an employment or contractual arrangement with the Executive Officer on terms and conditions that the Member Councils determine as appropriate;
- 4.1.4.2 to instruct the Executive Officer in accordance with directions given to it by the Committee (if any);
- 4.1.4.3 to provide the Executive Officer with office facilities, office equipment and resources, (including but not limited to stationery, postage resources, and telephone facsimile and photocopying facilities) and any other administrative assistance or resources required to be provided to enable the Executive Officer to effectively carry out their duties;
- 4.1.4.4 to nominate a representative (which at the commencement of the Memorandum shall be the Chief Executive Officer) to;



**ATTACHMENT 15.1.2**

- (a) liaise with the Executive Officer in relation to the terms, conditions and operation of the Scheme; and
- (b) supervise the conduct of and compliance of the Executive Officer;

4.1.4.5 not to terminate the Executive Officer without the approval of the Other Member Councils. For the purposes of this clause, 'approval' means the written approval of a majority of the Other Member Councils received after a request has been made by the Host Council to the Other Member Councils requesting their vote;

**4.2 The Other Member Councils**

The Other Member Councils agree;

**4.2.1 Finance**

to pay to the Host Council within fourteen (14) days of having received a tax invoice the amount specified in the tax invoice (GST inclusive) given during each Billing Period in accordance with Clause 4.1.3.1 for its share of the Scheme Costs and the Administration Costs.

**4.2.2 Membership of the Committee**

- 4.2.2.1 to appoint the Chief Executive Officer or representative to the Committee;
- 4.2.2.2 to appoint a proxy for each of the representatives in Clause 4.2.2.1;
- 4.2.2.3 to delegate such powers to the representatives as are required and necessary to give effect to this Memorandum, the Operating Guidelines and the Scheme;
- 4.2.2.4 to delegate such powers to the Chief Executive Officer of the relevant Member Council as are required and necessary to give effect to the preparation, amendment and implementation of the Operating Guidelines.

**4.3 All Member Councils**

The Member Councils agree:

**4.3.1 Reporting**

To consider reports and recommendations from its respective representatives on the Committee in relation to the administration of the Scheme.

**ATTACHMENT 15.1.2****4.3.2 Collaboration**

- a) Achievement of the GST purpose
- b) Strategic direction of the GST and its management;
- c) Oversee the delivery of the annual implementation plan;
- d) Work cooperatively with other members
- e) Promote the GST
- f) Participate in GST decision-making processes at meetings;
- g) Represent and undertake actions on behalf of GST as authorised by the Committee;
- h) Form sub committees of the GST and
- i) Perform such other functions as are given to the member by the Act or any other written law.

**5. Scheme Committee**

- 5.1 The Member Councils agree to establish a Committee for the purposes specified below.
- 5.2 The Committee representatives shall meet at the times and places determined by the Committee (but in any case, at least quarterly) for the purposes of:
  - 5.2.1 considering the strategic direction of the Scheme;
  - 5.2.2 considering any major policy issues in relation to the Scheme; and
  - 5.2.3 reviewing, discussing and preparing budgets for the Scheme.
- 5.3 Each Member Council representative on the Committee shall be responsible for exercising their delegated authority and for the reporting back to their respective Council upon the exercise of those powers.
- 5.4 In the event of a conflict arising between the representatives of the Committee or if the Committee is divided in its votes on a decision required to be made by it, then the Committee will be required to report to their respective Councils for their determination.
- 5.5 The Member Councils agree that their respective Chief Executive Officer shall have delegated to them the necessary powers to make such decisions on behalf of the respective Member Council with respect to the Scheme.
- 5.6 The Committee shall appoint an Independent Chairperson (a person who is not a representative on the committee) for a term of the MoU who will be eligible for reappointment unless he/she resigns in which case the Committee will appoint a new Chairperson to chair the meetings.
- 5.7 In the event that the appointed Chairperson is absent from a Committee meeting the representatives present shall appoint an acting Chairperson, who shall preside over that meeting or until the Chairperson is present.
- 5.8 One representative of each Member Council (Chief Executive Officer or other such representative) has one vote on the Committee

**ATTACHMENT 15.1.2****6. Operational Guidelines**

- 6.1 Upon execution of this Memorandum, the Chief Executive Officer or representative of each of the Member Councils shall prepare and implement Operational Guidelines which the Chief Executive Officers or representatives shall be capable of amending from time to time as the Chief Executive Officers or representatives see fit.
- 6.2 Notwithstanding the provisions of this Memorandum, the Member Councils agree that the Operational Guidelines shall be the principal document that facilitates the operational management of the Scheme.
- 6.3 The Member Councils shall delegate to their respective Chief Executive Officers such powers as are required and necessary to prepare and amend the Operational Guidelines and to manage the Scheme in accordance with the Operational Guidelines.
- 6.4 The Councils agree to negotiate and cooperate with each other at all times and to act in good faith in the operation of the Operational Guidelines and to comply with its terms.

**7. Variation**

The Member Councils agree that the terms and conditions of this Memorandum may be varied upon written agreement of the proposed variation by **all** the Member Councils.

**8. Withdrawal**

- 8.1 Member Councils agree to commit to the term (3yrs) of the MoU. They can not withdraw prior to the conclusion of the MoU term.
- 8.2 If a Member Council of the **Great Southern Treasures** wishes to no longer participate, that Council must give twelve (12) months written notice (the 'Notice Period') to the other Member Councils at the commencement (first month) of the final year of the MoU.
- 8.3 Notwithstanding withdrawing from the Scheme that Council shall still be liable for its contribution to all costs as per the Cost Schedule for the duration of the Notice Period.

**9. Additional Members**

- 9.1 If another council wishes to join the Scheme, subject to the unanimous agreement of the Member Councils, that council may join in this Memorandum and the Scheme, provided that the council agrees;
  - 9.1.1 to be bound by the terms and conditions of this Memorandum;
  - 9.1.2 to contribute a share of the initial Scheme Costs and Administration Costs, with the contribution and use thereof to be determined by the Member Councils.



**ATTACHMENT 15.1.2****10. No Partnership**

This Memorandum does not create or evidence a partnership between the Member Councils.

**11. Winding Up**

11.1 Subject to the Member Councils extending or otherwise entering into a new agreement, at the expiration of this Memorandum, each of the participating Member Councils at that time shall be provided with the following:

11.1.1 a readable copy of all records (hard copy or otherwise), in an appropriate format, associated with the Scheme; and

11.1.2 a share of the proceeds in accordance with the percentages specified in the Cost Schedule upon the realisation of any of the assets forming part of the Scheme (as opposed to those owned by the individual Councils) after the payment of all liabilities (outstanding or contingent) if any.

11.2 If upon winding up the liabilities (outstanding or contingent) exceed the assets forming part of the Scheme (as opposed to those owned by the individual Councils) each Member Council shall contribute a share towards the payment of the liabilities in accordance with the formula specified in the Cost Schedule.

**12. Disputes Between Member Councils**

12.1 The Member Councils agree to work together in good faith to resolve any matter requiring their direction or resolution.

12.2 In the event of any dispute or difference ('dispute') arising between the Member Councils or any of them at any time as to any matter or thing of whatsoever nature arising under or in connection with this Memorandum of Understanding, then a Member Council may give to the other Member Council/s (as the case may be) notice in writing ('dispute notice') adequately identifying the matters, the subject of the dispute and the giving of the dispute notice shall be a condition precedent to the commencement by any Member Council of proceedings (whether by way of litigation or arbitration) with regard to the dispute as identified in the dispute notice.

12.3 At the expiration of 35 days from the date of receipt of the dispute notice by the persons to whom it was sent, the person giving the dispute notice may notify the others in writing ('arbitration notice') that it requires the dispute to be referred to arbitration and the dispute (unless meanwhile settled) shall upon receipt of the arbitration notice by the recipients then be and is hereby referred to arbitration under and in accordance with the provisions of the Commercial Arbitration Act 1985.

12.4 The costs (if any) of arbitration shall be borne equally by the Member Councils involved in the arbitration.

**ATTACHMENT 15.1.2**

**EXECUTED** as a Memorandum of Understanding

**THE COMMON SEAL** of SHIRE OF BROOMEHILL-TAMBELLUP     )  
was hereunto affixed in the presence of:                     )

\_\_\_\_\_  
President

  
\_\_\_\_\_  
Chief Executive Officer

**THE COMMON SEAL** of SHIRE OF CRANBROOK                     )  
was hereunto affixed in the presence of:                     )

\_\_\_\_\_  
President

\_\_\_\_\_  
Chief Executive Officer

**THE COMMON SEAL** of SHIRE OF GNOWANGERUP                     )  
was hereunto affixed in the presence of:                     )

\_\_\_\_\_  
President

\_\_\_\_\_  
Chief Executive Officer

**THE COMMON SEAL** of SHIRE OF KATANNING                     )  
was hereunto affixed in the presence of:                     )

\_\_\_\_\_  
President

\_\_\_\_\_  
Chief Executive Officer

**ATTACHMENT 15.1.2**

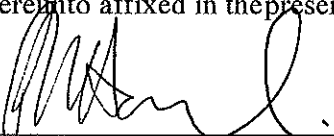
**EXECUTED** as a Memorandum of Understanding

**THE COMMON SEAL** of SHIRE OF BROOMEHILL-TAMBELLUP     )  
was hereunto affixed in the presence of:                     )

\_\_\_\_\_  
President

\_\_\_\_\_  
Chief Executive Officer

**THE COMMON SEAL** of SHIRE OF CRANBROOK                     )  
was hereunto affixed in the presence of:                     )

  
\_\_\_\_\_  
President

  
\_\_\_\_\_  
Chief Executive Officer

**THE COMMON SEAL** of SHIRE OF GNOWANGERUP                 )  
was hereunto affixed in the presence of:                     )

\_\_\_\_\_  
President

\_\_\_\_\_  
Chief Executive Officer

**THE COMMON SEAL** of SHIRE OF KATANNING                     )  
was hereunto affixed in the presence of:                     )

\_\_\_\_\_  
President

\_\_\_\_\_  
Chief Executive Officer



**ATTACHMENT 15.1.2**

**EXECUTED** as a Memorandum of Understanding

**THE COMMON SEAL** of SHIRE OF BROOMEHILL-TAMBELLUP )  
was hereunto affixed in the presence of: )

\_\_\_\_\_  
President

\_\_\_\_\_  
Chief Executive Officer

**THE COMMON SEAL** of SHIRE OF CRANBROOK )  
was hereunto affixed in the presence of: )

\_\_\_\_\_  
President

\_\_\_\_\_  
Chief Executive Officer

**THE COMMON SEAL** of SHIRE OF GNOWANGERUP )  
was hereunto affixed in the presence of: )

*Trina Goss*  
\_\_\_\_\_  
President

*Aaling* *[Signature]*  
\_\_\_\_\_  
Chief Executive Officer



**THE COMMON SEAL** of SHIRE OF KATANNING )  
was hereunto affixed in the presence of: )

\_\_\_\_\_  
President

\_\_\_\_\_  
Chief Executive Officer

**ATTACHMENT 15.1.2**

**EXECUTED** as a Memorandum of Understanding

**THE COMMON SEAL** of SHIRE OF BROOMEHILL-TAMBELLUP )  
was hereunto affixed in the presence of: )

\_\_\_\_\_  
President

\_\_\_\_\_  
Chief Executive Officer

**THE COMMON SEAL** of SHIRE OF CRANBROOK )  
was hereunto affixed in the presence of: )

\_\_\_\_\_  
President

\_\_\_\_\_  
Chief Executive Officer


**THE COMMON SEAL** of SHIRE OF GNOWANGERUP )  
was hereunto affixed in the presence of: )

\_\_\_\_\_  
President

\_\_\_\_\_  
Chief Executive Officer

**THE COMMON SEAL** of SHIRE OF KATANNING )  
was hereunto affixed in the presence of: )

  
\_\_\_\_\_  
President

  
\_\_\_\_\_  
Chief Executive Officer



**ATTACHMENT 15.1.2**

**THE COMMON SEAL** of SHIRE OF KENT  
was hereunto affixed in the presence of:

)  
)

*SR Lacey*  
President

*RPMiller*  
Chief Executive Officer



**THE COMMON SEAL** of SHIRE OF KOJONUP  
was hereunto affixed in the presence of:

)  
)

\_\_\_\_\_  
President

\_\_\_\_\_  
Chief Executive Officer

**THE COMMON SEAL** of SHIRE OF PLANTAGENET  
was hereunto affixed in the presence of:

)  
)

\_\_\_\_\_  
President

\_\_\_\_\_  
Chief Executive Officer

**THE COMMON SEAL** of SHIRE OF WOODANILLING  
was hereunto affixed in the presence of:

)  
)

\_\_\_\_\_  
President

\_\_\_\_\_  
Chief Executive Officer



**ATTACHMENT 15.1.2**

**THE COMMON SEAL** of SHIRE OF KENT  
was hereunto affixed in the presence of:

)  
)


\_\_\_\_\_  
President

\_\_\_\_\_  
Chief Executive Officer

**THE COMMON SEAL** of SHIRE OF KOJONUP  
was hereunto affixed in the presence of:

)  
)

\_\_\_\_\_  
President

A)   
\_\_\_\_\_  
Chief Executive Officer



**THE COMMON SEAL** of SHIRE OF PLANTAGENET  
was hereunto affixed in the presence of:

)  
)

\_\_\_\_\_  
President

\_\_\_\_\_  
Chief Executive Officer

**THE COMMON SEAL** of SHIRE OF WOODANILLING  
was hereunto affixed in the presence of:

)  
)

\_\_\_\_\_  
President

\_\_\_\_\_  
Chief Executive Officer

**ATTACHMENT 15.1.2**

**THE COMMON SEAL** of SHIRE OF KENT )  
was hereunto affixed in the presence of: )

\_\_\_\_\_  
President


\_\_\_\_\_  
Chief Executive Officer

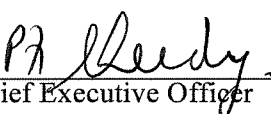
**THE COMMON SEAL** of SHIRE OF KOJONUP )  
was hereunto affixed in the presence of: )

\_\_\_\_\_  
President

\_\_\_\_\_  
Chief Executive Officer

**THE COMMON SEAL** of SHIRE OF PLANTAGENET )  
was hereunto affixed in the presence of: )

  
\_\_\_\_\_  
President

  
\_\_\_\_\_  
Chief Executive Officer

**THE COMMON SEAL** of SHIRE OF WOODANILLING )  
was hereunto affixed in the presence of: )

\_\_\_\_\_  
President

\_\_\_\_\_  
Chief Executive Officer

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**ATTACHMENT 15.1.2**

**THE COMMON SEAL** of SHIRE OF KENT  
was hereunto affixed in the presence of:

)  
)

\_\_\_\_\_  
President

\_\_\_\_\_  
Chief Executive Officer

**THE COMMON SEAL** of SHIRE OF KOJONUP  
was hereunto affixed in the presence of:

)  
)

\_\_\_\_\_  
President

\_\_\_\_\_  
Chief Executive Officer

**THE COMMON SEAL** of SHIRE OF PLANTAGENET  
was hereunto affixed in the presence of:

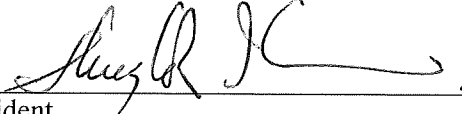
)  
)

\_\_\_\_\_  
President

\_\_\_\_\_  
Chief Executive Officer

**THE COMMON SEAL** of SHIRE OF WOODANILLING  
was hereunto affixed in the presence of:

)  
)

  
\_\_\_\_\_  
President

  
\_\_\_\_\_  
Chief Executive Officer  
Great Southern Treasures Scheme





**ATTACHMENT 15.1.2****SERVICES SCHEDULE**

The following Services will be provided by the Scheme:

**GST Purpose**

To build the brand and awareness of the tourism assets within Great Southern Treasures locally, nationally and worldwide.

**GST Mission**

Collectively plan and equally promote the tourism assets, experiences and events across member local governments.

**Chair Services**

- a. Achievement of the GST purpose
- b. Assist in the strategic direction of the GST and its management;
- c. Identify opportunities for the GST;
- d. Participates in GST decision-making processes at meetings of the Committee;
- e. Represent and undertake actions as directed by the Committee;
- f. Assist to ensure the advice and information is available to the Committee so that informed decisions can be made;
- g. Performs such other functions as are given by the GST Council.

**Executive Officer Services**

- a. Action GST decisions
- b. Keep the accounts of the GST in order and receive all monies
- c. Adhere to all financial and legal responsibilities
- d. Custody of all books, documents, records and registers of the GST
- e. Assist in implementing the Strategic Plan
- f. Compile agendas, minutes, grant applications, discussion papers, project plans (including implementation)
- g. Foster partnerships
- h. Regular communication within the GST and to key stakeholders
- i. Any other function as specified or directed by the GST Committee or Chair

**COSTS SCHEDULE**

Annual subscription (12 months) for Member Councils is for the life of the MoU (ex GST). It is reviewed at the end of the MoU by Participants.

- a) Member Council - Tier 1 (under 1000 population) \$7,000p.a
- b) Member Council - Tier 2 (1001 – 2000 population) \$11,000p.a
- c) Member Council - Tier 3 (2001 plus population) \$17,500p.a

**HOST COUNCIL FOR THE TERM OF THIS MOU**

Shire of Broomehill-Tambellup

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**ATTACHMENT 15.1.2**

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**ATTACHMENT 15.2.1****WWLZ INFORMATION REPORT – FOR THE PERIOD – DEC 2022–FEB 2023****GLOSSARY**

<i>NRM</i>	- <i>Natural Resource Management</i>
<i>SWCC</i>	- <i>South West Catchments Council</i>
<i>DPIRD</i>	- <i>Department of Primary Industry, Research &amp; Development</i>
<i>DMIRS</i>	- <i>Department of Mining, Industry Regulation &amp; Safety</i>
<i>EOI</i>	- <i>Expression of Interest</i>
<i>FOO</i>	- <i>Food on Offer</i>
<i>TEK</i>	- <i>Traditional Ecological Knowledge</i>

**MANAGEMENT COMMITTEE MEETING**

Last Meeting: 9<sup>th</sup> Nov

Next Meeting: 23 Feb 2023

**LANDCARE COORDINATION FUNDING 2022/2023**

- SWCC Pollinator Project - \$55,500
- State NRM Community Fauna Education Project - \$133,340
- DPIRD – FEED365 – Satellite trial site – \$60,000
- Protecting threatened species from feral pig impacts in the wheatbelt - \$190,500

**STRATEGIC PLANNING**

- New constitution has been approved by the Department of Commerce (DMIRS)

**NON-PROJECT COMMUNITY ACTIVITIES**

- WWLZ administration
- Snake removal service – snake call out but no snake found on site
- Wildlife rescue – multiple possum retrieval from roof and relocation
- Soils management advice
- Battery collection
- Insect ID and advice
- Water testing
- Fox shoot coordination
- Woolorama coordination

**COMPLETED EVENTS**

- CRC bird house art workshop

**COMING EVENTS**

- Woolorama
- Fox shoot 17-19<sup>th</sup> March
- 2023 Field Day Feed 365
- 2023 Nightstalk
- 2023 Schools Education program

**CURRENT/ONGOING PROJECTS:****SWCC – POLLINATOR PROJECT STAGE 2 \$218,000 (OVER 4 YEARS)**

**ATTACHMENT 15.2.1**

- All fencing has been completed for this project.
- Collating yield comparison for beginning of project
- Final seedling surveys still to be completed

**STATE NRM – HELPING OUR WAGIN-WOODY COMMUNITY TO UNDERSTAND AND PROTECT OUR SPECIES - \$133,340 (OVER 3 YEARS)**

- All fencing and reveg has been allocated for this project. Achieved larger area of reveg than project required.
- Seedlings all ordered.
- Volunteer participation with release of captured possums
- Planning for Autumn fauna survey program is underway.
- Made contact with schools to set up incursions
- Some variation may be required for moving funds from reveg to fencing to accommodate current program
- Currently completing reporting for this period and will submit variation request at this time.

**DPIRD – FEED 365 PASTURE TRIALS SATELLITE SITE - \$60,000 (OVER 3 YEARS)**

- On going grazing activities
- Some further sowing to 2 plots in this season, other plots will be regenerating only.
- Animal ethics site visit last year was very well received. Good response on how program is operating.
- Reporting currently underway as is overdue.

**STATE NRM – PROTECTING THREATENED SPECIES FROM FERAL PIG IMPACTS IN THE WHEATBELT – \$190,500 (OVER 3 YEARS)**

- Schedule completed and sent – awaiting the agreement to be sent from State NRM to obtain the funds.
- Met with contractor (PYNC Invasive Animal Control)
- Drawn up contract and schedule for contractor – once agreement from State has come through, will then process the contract with PYNC.
- He has begun to contact relevant landholders for introduction and meetings.

**APPLICATION SUBMITTED**

At this point in time, work load is at capacity – once Pollinator project concludes mid year this year, will again look at sourcing funding grants.

**APPLICATIONS UNDERWAY**



**ATTACHMENT 15.3.2**



# Shire of Woodanilling

REPORT TO THE AUDIT COMMITTEE  
FOR THE YEAR ENDED 30 JUNE 2022

ATTACHMENT 15.3.2

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## 1. EXECUTIVE SUMMARY

## ATTACHMENT 15.3.2

<b>Purpose</b>	<p>This report summarises significant audit findings and matters which have come to our attention during our audit of the financial statements of the Shire of Woodanilling for the financial year ended 30 June 2022.</p> <p>This report is provided to enable the Audit Committee to clarify outstanding issues with us and discuss key audit findings. It includes only those audit matters of governance interest that have come to our attention as a result of the performance of our audit. An audit of financial statements is not designed to identify all matters that may be relevant to those charged with governance. Accordingly, the audit does not usually identify all such matters.</p>
<b>Audit status</b>	<p>We have completed our audit for the year ended 30 June 2022 except for:</p> <ul style="list-style-type: none"> <li>• Sign off on the financial statements</li> <li>▪ Receipt of signed Management Representation Letter to Lincolns and to Office of Auditor General</li> <li>▪ Process for issuing of audit opinion</li> </ul> <p><del>We expect to recommend to the Office of the Auditor General an unmodified audit report after these matters are completed.</del></p>
<b>Audit misstatements</b>	<p>A list of corrected and uncorrected misstatements is included in Section 5. Additionally, corrected and uncorrected misstatements in presentations and disclosures are discussed in this section.</p>
<b>Disclaimer</b>	<p>This report is provided solely for the benefit of the Shire of Woodanilling and is not to be copied, quoted or referred to without prior written consent. The Auditor General and Lincolns accepts no responsibility to anyone other than the parties identified in the Local Government Act for the information contained in this report.</p>

## 2. AUDIT SCOPE

### ATTACHMENT 15.3.2

Lincolns conducted an independent audit on behalf of the Office of the Auditor General (OAG) in order to enable the Auditor General to express an opinion to the Council on the financial report of Shire of Woodanilling for the year ended 30 June 2022. Our audit was conducted in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We perform procedures to assess whether in all material respects the financial report presents fairly, in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996, a view which is consistent with our understanding of the Shire of Woodanilling's financial position and of its performance as represented by the results of its operations, changes in equity and cash flows.

Our audit procedures included;

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- evaluating the appropriateness of accounting policies and disclosures used, the reasonableness of accounting estimates

We considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures.

An audit is not designed to identify all matters that may be relevant to the accountable authority and management, nor to relieve management or those in charge of governance of their responsibilities. Accordingly, this report includes only those significant matters that have come to our attention as a result of performing our audit.



### 3. AUDIT FOCUS

### ATTACHMENT 15.3.2

We refer to our audit plan where we identified areas for potential for increased audit risk and our planned responses in the audit.

The following presents our audit findings in these areas.

Area of Risk	Audit Outcomes
Grant Funding and Other Revenue	<ul style="list-style-type: none"> <li>• Significant grant revenue was agreed to third party documentation.</li> <li>• Audit included additional analysis of revenue allocation in accordance with AASB 15 Revenue from Contracts with Customers and AASB 1058 Income for Not For Profit Entities.</li> <li>• Risk of fraud in the revenue cycle was also considered including testing of key controls and analytical review Audit procedures undertaken rebutted the risk of fraud to an acceptable level.</li> <li>• We also reviewed related party transactions. The financial statements adequately disclose related party transactions for Councillors and Key Management Personnel.</li> </ul> <p>Grant Funding and Other Revenue as disclosed in the financial statements is materially correct.</p>
Rates	<p>Audit work included the following:</p> <ul style="list-style-type: none"> <li>• Rateable values agreed to the Valuer General rates.</li> <li>• We checked control procedures for the transfer of rates from Valuer General to Internal Software system.</li> <li>• Testing of rates notices was undertaken both on a sample basis and analytically.</li> </ul> <p>Results supported the rate revenue and financial statement disclosures.</p>
Expenses	<p>Our audit of expenses included testing of key financial controls over the recognition of expenses, vouching significant expenses and analytical reviews.</p> <p>Expenditure as disclosed in the financial statements is materially correct.</p>
Payroll/Provisions	<p>Audit sampling tested payroll records to the following:</p> <ul style="list-style-type: none"> <li>• Employee awards</li> <li>• Employee contracts</li> <li>• Check calculation of superannuation and tax</li> <li>• Check authority to deduct salary sacrifice</li> <li>• Check the control procedures in payroll department in line with internal policies</li> <li>• Our audit of provisions included reviewing the reasonableness of assumptions used to calculate annual leave and long service leave</li> <li>• Analytical review</li> </ul> <p>Results of audit procedures indicate employee costs are materially correct and disclosed correctly in the financial statements.</p>

**ATTACHMENT 15.3.2**

Management's monitoring of the control environment	<p>We reviewed council minutes for the following:</p> <ul style="list-style-type: none"> <li>• Process for reviewing internal control procedures including evidence of periodic review of policy manual.</li> <li>• Management's implementation and monitoring of new control procedures.</li> <li>• Management's implementation and monitoring for amending current control procedures.</li> <li>• Impact of COVID 19 on the control environment</li> </ul> <p>We are satisfied that management is applying effective controls and that Council are aware of the control environment.</p>
Management Override of Controls	<p>Audit processes were undertaken to:</p> <ul style="list-style-type: none"> <li>• Sample test and judgementally review general journals</li> <li>• Understand and test the adequacy and effectiveness of division of duties</li> <li>• Controls testing</li> <li>• Substantive procedures</li> </ul> <p>Sufficient audit evidence was obtained to support the view that controls are operating effectively.</p>
Fixed Assets	<p>Council did not undertake any revaluation process in the 2022 financial year.</p> <p>Audit Processes were undertaken to:</p> <ul style="list-style-type: none"> <li>• Sample test additions and disposals</li> <li>• Check profit/loss on sale of assets</li> <li>• Confirm ownership and existence of assets</li> <li>• Recalculate Depreciation</li> </ul>
Accounting Estimates	<ul style="list-style-type: none"> <li>• We reviewed the method and underlying data that management use when determining critical accounting estimates. This included considering the reasonableness of assumptions and corroborating representations.</li> <li>• For infrastructure, property, plant and equipment we reviewed Management's assessment of the useful lives and existence of assets. We reviewed managements monitoring of impairment and determined that adequate processes exist.</li> </ul>
AASB 1059 Service Concession Arrangements: Grantors	<ul style="list-style-type: none"> <li>• We reviewed the assessment of contracts undertaken by the Shire.</li> <li>• Reviewed major expenditure items.</li> <li>• Outcome of review discussed with MFA.</li> </ul> <p>Review noted that no arrangements under AASB 1059 that require disclosure.</p>

## 4. AUDIT & ACCOUNTING ISSUES

### ATTACHMENT 15.3.2

### 4.1 Audit Report

Subject to an OAG review of Fair Value assessments of Land, Buildings, and Infrastructure, we are currently considering the outcome of the audit opinion in relation to this matter.

In all other aspects of the financial report the audit report will have an unqualified opinion.

### 4.2 Management Letter Findings

- Fair Value of Infrastructure Assets – Significant
- Month End Reconciliation Review – Significant
- Compliance with Laws & Regs – Significant
- Business Plan – Moderate
- Strategic Community Plan - Moderate
- Review of Payroll Master File Audit Trail – Moderate
- Payroll Timesheets and Works Costings – Moderate
- GST Reconciliation – Minor
- General Journals - Moderate
- Bonds & Deposits Held – Moderate (Prior Year)

## 5. ACCOUNTING MISSTATEMENTS

### 5.1 Uncorrected Audit Misstatements

No unadjusted errors were identified in the financial report.

### 5.2 Corrected Audit Misstatements

	<b>Financial Statements Accounts Impacted</b>	<b>Statement of Financial Position Adjustment</b>	<b>Effect on Operating Surplus</b>	<b>Effect on Other Comprehensive Income</b>	<b>Comment</b>
1.	Contract Asset  Contract Liability	\$23,350 DR  \$23,350 CR			Being reclassification of contract asset.

**ATTACHMENT 15.3.2**

## 6. ACTIONS / ISSUES FOR NEXT YEAR'S AUDIT

### 6.1 New Accounting Standards

New accounting standards will have application in future years. A brief discussion of the impact of these follows.

- AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current. Applies to the financial year ended 30 June 2024.

- This is not expected to impact the financial report.

- AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018 – 2020 and Other Amendments. Applies to the financial year ended 30 June 2023.

- Specific impacts have not been identified.

-AASB 2022-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies or Definition of Accounting Estimates. Applies to the financial year ended 30 June 2024.

- This is not expected to impact the financial report.

### 6.2 Frequency of Revaluation

Although Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996 requires the local government to revalue land, buildings, and infrastructures no more than 5 years after the last valuation, we recommend that management consider assessing whether there are trigger events that would indicate movement in these assets annually. Where indicators exist a robust fair value assessment should be performed capturing the requirements of AASB 13 Fair Value Movements. Where an entity undertakes the formal valuation internally it is recommended this assessment be peer reviewed (i.e. review the valuation methodology, inputs and model etc for reasonableness) by an approved independent valuer.