



Shire of
Wongan-Ballidu



ANNUAL REPORT

2023/2024

ACKNOWLEDGEMENT OF COUNTRY

We acknowledge the Ballardong Noongar and Yued Noongar people as the traditional custodians of the land on which we walk and we pay our respects to Elders past, present and emerging.

We also pay our respects to all Aboriginal community Elders; past, present and emerging who are part of our community and continue to play an integral role in the culture, diversity and history of our Shire.



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SHIRE PRESIDENT'S MESSAGE

I am pleased to present the Shire of Wongan-Ballidu Annual Report for the 2023/2024 Financial Year. Thank you, to all Shire staff, for their outstanding hard work during the year. The year shows an exceptional high working relationship, between Shire staff, and Shire council, which is imperative for a successful local government outcome, and we are grateful for this year's efforts.

My acknowledgement, to outgoing Chief Executive Officer, Stuart Taylor, who retired in June 2024, after almost 17 years, and the Shire of Wongan-Ballidu's longest serving Chief Executive Officer. Stuart guided the Shire with dedication, direction, leadership, experience, knowledge, governance and enthusiasm. We acknowledge all that he dedicated to our community, and give our sincere appreciation and thank you, also wishing him a wonderful retirement.

June 2024 welcomed our new appointment of Sam Dolzadelli, as Chief Executive Officer, moving up the ranks from Deputy Chief Executive Officer. Sam was welcomed as the new change in leadership and experience of the Shire Deputy Chief Executive for the past two years. Council acknowledges Sam's dedication to his new role, and looks forward to a successful working relationship.

We bid farewell to elected outgoing members Mr Brad West, Mr Andrew Tunstill, and Mrs Kellie Anspach in October 2023. We thank them, for their dedication and time on council and the contributions they made to the Shire during their

terms. We also welcomed new elected members, Cr Matthew Sewell, Cr Geoff Chambon, Cr Elyssa Giedraitis and re-elected Cr Sue Starceвич to serve on council for a four-year term expiring in 2027, moving forward with the new council to achieve our collective goals and seeing the Shire Community Plans come to fruition.

Major Milestones to recognise within our Shire were celebrating long serving Shire staff. Honouring Steve Stickland celebrated 25 years of dedication, Senior Plant Operator. Congratulations to all long serving and retiring staff. More Major Milestones were celebrating 100 Years Young, a Happy Birthday to Mavis Mincherton and Kathleen Metcalf from our community.

The Wongan Hills Sports and Recreation Centre celebrated the completion and opening of the Bowling Green by Shane Love MLA, officials and life members, which nears the finalisation of the project. The Bowling Club,

are the last group to join the Co-location facility at the Wongan Hills Sports and Recreation Complex, after years of work to bring all the groups together.

March 2024 Celebrated 60 years of the Wongan Hills Memorial Swimming Pool. Party like celebrations were included for the community, with special thanks to the Wongan Hills Swimming Club, for their ongoing support with the running of the pool for our community and all volunteers during the 60 years of opening.

Community Services were as always, an excellent achievement by Shire staff with events such as Bike to School Breakfast, National Road Safety Week, WA Seniors Week Lets Get Quizzical afternoon, and many more successful community led events and programs. The Wongan Hills Community Park re-development project was engaged into the community for future Strategic Planning, and securement of funding for staff housing for completion in the coming financial year was established. Lumen Wheatbelt Regional University Centre continued to operate at the CRC, supported by the Shire to increase access to higher education through the development of the new hub across the Wheatbelt.

Bike it to Ballidu Gravel was nominated for the Community Sporting Event of the Year, at the SportsWest WA Sports Awards. We congratulate the committee, and many volunteers on another, successful annual event for our Shire, with Council committed to support the event for future success.

Council acknowledges Dr Ajit Chaurasia, and the Wongan Hills Medical Centre staff, on their continued excellent health care service to our

community. Thank you to our local volunteer Bush Fire Brigades for their dedication to our community. Much appreciation and thank you to our Chief Bush Fire Control Officer, Ross Lane. Thank you to our local volunteer Fire and Rescue Services and St John Ambulance volunteers, for the vital services you continue to provide.

Thank you to the Ballidu Progress Group, Wongan Hills Apex, Rotary and CWA for hosting the Australia Day Breakfast. Congratulations to all Community Service Award Winners and School Scholarship Award Winners. 2024 Citizen of the Year- Des Booth, Community Group of the Year -Wongan Hills Apex, Community Event of the Year - Cadoux Community Well-Being Event, and Young Citizen of the Year - Ben Moss. Such honour, was to Congratulate all the community members who pledged to become an Australian Citizen.

In closing, I give my appreciation to fellow Councillors for their support during the year. To both Chief Executive Officers, past CEO Stuart Taylor, and newly appointed CEO Sam Dolzadelli. Thank you to all executive staff and all staff within our Shire, for your support, collaboration and enthusiasm. And the most important thank you, to all our volunteers within our Shire, we are truly blessed to have so many wonderful volunteers and we appreciate every one of you.

Cr Mandy Stephenson

Shire President

COUNCILLORS

2023/2024



Shire President

Cr Mandy Stephenson

Term 2021 - 2025

M: 0439 662 515

E: crmstephenson@wongan.wa.gov.au



Cr Kellie Anspach

Term 2019 - 2023



(to October 2023)

Deputy Shire President

Cr Andrew Tunstill

Term 2019 - 2023



Cr Stuart Boekeman

Term 2021 - 2025

M: 0427 777 105

E: crsboekeman@wongan.wa.gov.au



(from October 2023)

Deputy Shire President

Cr Dwight Coad

Term 2021 - 2025

M: 0427 478 481

E: crdcoad@wongan.wa.gov.au



Cr Geoffrey Chambon

Term 2023 - 2027

M: 0410 852 173

E: crgchambon@wongan.wa.gov.au



Cr Elyssa Giedraitis

Term 2023 – 2027



Cr Sue Starcevich

Term 2023 - 2027

M: 0427 711 502

E: crsfalconer@wongan.wa.gov.au



Cr Matt Sewell

Term 2023 - 2027

M: 0429 370 334

E: crmsewell@wongan.wa.gov.au



Cr Brad West

Term 2019 - 2023



FEES, EXPENSES & ALLOWANCES

NAME	FEES, EXPENSES & ALLOWANCES					
	President's Allowance	Deputy President's Allowance	Sitting Fees	ICT Allowance	Travel Allowance	Total
Cr Mandy Stephenson	\$10,438	\$0	\$3,120	\$3,000	\$0	\$16,558
Cr Kellie Anspach*	\$0	\$0	\$250	\$750	\$0	\$1,000
Cr Stuart Boekeman	\$0	\$0	\$1,295	\$3,000	\$0	\$4,295
Cr Geoff Chambon	\$0	\$0	\$1,315	\$2,250	\$0	\$3,565
Cr Dwight Coad	\$0	\$1,958	\$1,630	\$3,000	\$0	\$6,588
Cr Elyssa Giedraitis	\$0	\$0	\$1,315	\$2,250	\$0	\$3,565
Cr Matt Sewell	\$0	\$0	\$1,315	\$2,250	\$0	\$3,565
Cr Sue Starceвич	\$0	\$0	\$1,490	\$3,000	\$0	\$4,490
Cr Andrew Tunstill*	\$0	\$652	\$375	\$750	\$54	\$1,831
Cr Brad West*	\$0	\$0	\$375	\$750	\$44	\$1,169
Total	\$10,438	\$2,610	\$12,480	\$21,000	\$98	\$46,626

MEETING ATTENDANCE

COUNCIL MEETINGS

NAME	ORDINARY COUNCIL MEETING		SPECIAL COUNCIL MEETING	
	Eligible	Attended	Eligible	Attended
Cr Mandy Stephenson	11	11	4	4
Cr Kellie Anspach*	3	2	N/A	0
Cr Stuart Boekeman	11	8	4	4
Cr Geoff Chambon	8	8	4	4
Cr Dwight Coad	11	11	4	4
Cr Elyssa Giedraitis	8	8	4	4
Cr Matt Sewell	8	8	4	4
Cr Sue Starceвич	11	10	4	4
Cr Andrew Tunstill*	3	3	N/A	0
Cr Brad West*	3	3	N/A	0

*Term expired October 2023

COMMITTEE MEETINGS

NAME	AUDIT & RISK COMMITTEE	
	Eligible	Attended
Cr Sewell (C)	2	2
Cr Chambon (DC)	2	1
Cr Stephenson	2	2

NAME	HEALTH, BUILDING & PLANNING COMMITTEE	
	Eligible	Attended
Cr Chambon (C)	3	3
Cr Boekeman (DC)	3	3
Cr Coad	3	2
Cr Stephenson	3	2

NAME	WORKS & SERVICES COMMITTEE	
	Eligible	Attended
Cr Coad (C)	3	3
Cr Giedraitis (DC)	3	3
Cr Sewell	3	3

NAME	BUSHFIRE ADVISORY COMMITTEE	
	Eligible	Attended
Cr Stephenson	2	1

NAME	LOCAL EMERGENCY MANAGEMENT COMMITTEE	
	Eligible	Attended
Cr Starceвич (C)	3	2
Cr Stephenson (Proxy)	3	3

EXECUTIVE STAFF

2023/2024



Chief Executive Officer
Stuart Taylor
Finished June 2024



Commenced June 2024

Chief Executive Officer
Sam Dolzadelli



Deputy Chief Executive Officer
Sam Dolzadelli
Finished June 2024



Manager Works and Services
Stephen Casey



Manager Community Services
Ross Rayson



Manager Regulatory Services
Melissa Marcon

ORGANISATIONAL STRUCTURE

OFFICE OF THE CEO

Chief Executive Officer

- Corporate Management
- Elected Member Support
- Governance
- Human Resources
- Major Projects
- New Building Construction
- Strategic Planning and Management
- Emergency Management

CORPORATE SERVICES

Deputy Chief Executive Officer

- Annual Budget and Budget Review
- Annual Financial Report
- Accounting
- Taxation
- Audit
- Rates
- Payroll
- Accounts Receivable/Payable
- Information and Communications Technology
- Customer Service
- Insurance
- Fire Control
- Ranger Services
- Records
- Freedom of Information

WORKS AND SERVICES

Manager Works and Services

- Aerodromes
- Asset Management
- Dams and Water Supply
- Fleet Management
- Footpaths
- Heritage Trails
- Information Bays
- Mechanical Services
- Noxious Weeds
- Parks and Gardens
- Regional Road Group
- Road Construction
- Road Maintenance
- Sports Grounds
- Standpipes Street Signs

COMMUNITY SERVICES

Manager Community Services

- Aged Care
- Arts and Culture
- Childcare
- Community Development
- Community Resource Centre
- Cultural Development
- Economic Development
- Events
- Grant Advice and Assistance
- Marketing and Communications
- Media
- Social Policy and Procedure
- Stakeholder Engagement
- Tourism

REGULATORY SERVICES

Manager Regulatory Services

- Asset Management - Buildings
- Building Maintenance
- Building Services
- Cemeteries
- Council Reserves
- Disability Services
- Health Services
- Heritage
- Work Health and Safety
- Property Management (Council Owned)
- Statutory Compliance - Other
- Swimming Pools
- Town Planning
- Waste Management



OFFICE OF THE CEO

The results and achievements collated in this year's Annual Report are testament to the strategic decisions made by Council and the high standard of service delivery provided by all Shire employees.

Early in the financial year, Council adopted a new Governance Framework which outlines the principles and practices of good governance in which the Shire must adhere to. It ensures our decision-making processes are robust, and underpinned by transparency and accountability, keeping the community's best interests at the forefront of decisions.

Council endorsed a new Customer Service Charter, which illustrates the Shire's commitment to all of our customers, in relation to timely acknowledgement and actioning of customer enquiries, requests and complaints. This document underpins the Shire's high prioritisation on delivering the best customer experience we possibly can.

In October 2023, we bid farewell to three outgoing elected members, who made the decision to not re-nominate for office. I would like to commend Mr Brad West, Mr Andrew Tunstill and Mrs Kellie Anspach for the contributions they made to Council during their tenures.

I must commend the Shire's finance team for yet another clean, unqualified audit opinion. This continues to show the Shire's financial reporting, internal controls and recordkeeping is of a high standard and this is important for the Shire's community to recognise.





The Shire engaged a consultant to undertake community consultation and develop a concept design for the Wongan Hills Community Park redevelopment. Council will continue to explore more detailed designs and funding options to determine if, and when this project may be committed to in the future.

The Shire undertook a successful tender process for the provision of new staff housing. This is a great outcome which ensures the Shire's housing stock is both renewed and increased. Construction of the modular homes commenced offsite in the last quarter of the 2023/2024 financial year, and will be delivered to site and habitable by 31 December 2024.

The Shire submitted an application for leasehold tenure over more land at Shields Crescent. This decision was made to future-proof the supply of residential land in Wongan Hills for a long time to come. An application was also submitted for a management order over the old school oval block for civic and community use. The outcome of these applications will be known in the 2024/2025 financial year.

Our very own Ballidu saw it's first Bike it to Ballidu Gravel event, a new spin on the traditional Bike it to Ballidu event, which saw the event taken

onto predominantly the gravel roads. This was a fantastic event co-hosted by the Bike it to Ballidu Committee and WestCycle, and was extremely popular. The Shire committed to providing financial support to this event for years to come.

I must acknowledge the contribution of former Chief Executive Officer, Stuart Taylor, who provided leadership to the Shire for over sixteen years prior to his departure in June 2024. Stuart's legacy includes many significant improvements to facilities and infrastructure as well as new community assets that are enjoyed by everyone today, such as the Community Resource Centre and the Wongan Hills Recreation Complex.

This report outlines many achievements from a dedicated and hard-working Council and staff here at the Shire of Wongan-Ballidu. I thank them all for their efforts.

Sam Dolzadelli
Chief Executive Officer

STATISTICS

GOVERNANCE



COUNCIL POLICIES



NEW
11



AMENDED
2



REPEALED
5

Highlights

- New Governance Framework and supporting policies implemented.
- New Risk Management Framework and supporting policies implemented.
- Tender for new modular housing accepted and offsite construction well progressed.
- Fixed wireless internet project further progressed with active connections in place at multiple sites.
- Adoption of new Customer Service Charter.

HUMAN RESOURCES



NUMBER OF
EMPLOYEES
40



PERCENTAGE OF
MALE EMPLOYEES
50%



AVERAGE TENURE
OF EMPLOYEES
6 YEARS



AVERAGE AGE OF
EMPLOYEES
49



NUMBER OF FULL
TIME EMPLOYEES
36.5



PERCENTAGE OF
FEMALE EMPLOYEES
50%



AGE RANGE OF
EMPLOYEES
19 TO 71



NUMBER OF NEW
APPOINTMENTS
8

STATUTORY REPORTING



Register of Complaints:

The Shire maintains a register of complaints which records all complaints that result in an action under the Local Government Act 1995 s5.121 (6)(b) or (c).

- Name of Council Member about whom the complaint is made.
- Name of the person who makes the complaint.
- A description of the minor breach that the Standards Panel finds has occurred; and
- Details of the action taken.

The register of complaints is to include for each recorded complaint: In the financial year ending 30 June 2024 no complaints were entered into the Register of Complaints under Section 5.121 of the Local Government Act 1995.

Strategic Community Plan

The Strategic Community Plan was reviewed in 2021 with the latest copy "Pathways to 2031" now available on the Shire's website or on request. The Shire is scheduled to undertake a minor review of the Strategic Community Plan in 2025.

Corporate Business Plan

There were no modifications made to the Corporate Business Plan.

National Competition Policy Statement

In 1995, the Council of Australian Governments entered into a number of agreements, collectively known as the National Competition Policy. Local government is affected mainly where it operates significant business activities which compete, or could compete, with private sector businesses. Local governments will also be affected where local laws unnecessarily affect competition. In accordance with the requirements of the National Competition Policy, the Shire of Wongan-Ballidu makes the following disclosures for 2023/2024:

Competitive Neutrality

The Shire of Wongan-Ballidu does not operate a business enterprise that has been classified by the Australian Bureau of Statistics as either a Public Trading Enterprise or Public Financial Enterprise. All activities within the Shire are continually being examined to identify opportunities to generate efficiency improvements. This must be balanced with the type and level of service provision and statutory requirements.

The number of activities to which competitive neutrality principles have been applied in the reporting period is Zero (0). The number of activities to which competitive neutrality principles have been considered but not applied in the reporting period is zero (0).

During the reporting period the Shire did not become aware of any allegations of non-compliance with the competitive neutrality principles made by a private entity against the Shire. In the year under review the Shire undertook no activities that met the financial benchmark.

Legislative Review

All local laws have been reviewed for compliance with National Competition Policy and all amendments to existing, and all future local laws are monitored to ensure no anti-competitive practices are included. In the year under review the Shire undertook no activities that met the financial benchmark.

Structural Reform of Public Monopolies: The Shire of Wongan-Ballidu is not classified as a natural monopoly, nor does it conduct any business activities that could be classified as public monopolies.

Employee Remuneration

In accordance with Regulation 19B of the Local Government (Administration) Regulations 1996, the Shire is required to disclose the number of employees with an annual cash salary of more than \$130,000. The number of employees with an annual salary entitlement that falls within each band for 2023/2024 is as follows:

SALARY RANGE	NO. OF EMPLOYEES
\$130,000-\$140,000	0
\$140,000-\$150,000	0
\$150,000-\$160,000	0
\$150,000-\$160,000	0
\$160,000-\$170,000	1
\$170,000+	0

The remuneration as defined in the Salaries and Allowances Act 1975 section 4(1), provided to the CEO during 2023/2024 was \$229,136. This includes leave entitlements paid out on termination.



Freedom of Information (FOI)

In accordance with Section 96 and 97 of the Freedom of Information Act 1992 (FOI Act), the Shire is required to publish an Information Statement which details the process of applying for information under the Act, as well as information that the Shire provides outside the Act. The Shire's Information Statement is available on the Shire's official website – www.wongan.wa.gov.au

During the 2023/2024 financial year, the Shire received no applications for information under Freedom of Information. The FOI Act and associated regulations can be found on the Western Australian Legislation website at www.legislation.wa.gov.au where a full copy of all State legislation is available.

Further information about Freedom of Information can also be found on the Freedom of Information Commissioner's website <http://foi.wa.gov.au/>

Recordkeeping Statement

The Shire of Wongan-Ballidu manage records in accordance with the State Records Act 2000 (the Act) and industry standards. All local governments are required to have a Record Keeping Plan (RKP) approved by the State Records Commission (SRC). The purpose of the plan is to provide an accurate reflection of the record keeping program in the organisation, including information regarding the organisation’s record keeping system, disposal arrangements, policies, practices and processes. The Shire is required to ensure records are created, managed and maintained over time and disposed of in accordance with the principles and standards issued by the SRC. The RKP is the primary means of providing evidence of compliance with the Act and the implementation of best-practice record keeping in the organisation.

The Shire of Wongan-Ballidu’s Recordkeeping Plan 2024 – 2028 was adopted in the 2023/2024 financial year and sets out the matters about which records are to be created by the Shire and how it is to keep its records.

Public Interest Disclosure

The Public Interest Disclosure Act 2003 (the PID Act) enables people to make disclosures about alleged wrongdoings within the State public sector, local government and public universities, and offers protections for doing so. The PID Act aims to ensure openness and accountability in Government by encouraging people to make disclosures by maintaining confidentiality and providing immunity from detrimental action. During the 2023/2024 financial year, no Public Interest Disclosures were received by the Shire.

Capital Grants for Renewal of Assets

Income from capital grants, subsidies and contributions were:

2023/24 ACTUAL \$	2022/23 ACTUAL \$	2021/22 ACTUAL \$
3,442,589	4,537,550	3,202,625



Disability Access Inclusion Plan

The Disability Services Act requires Public Authorities to report annually on the implementation of its Disability Access and Inclusion Plan (DAIP). These reports are used to generate the DAIP Minister's Progress Report each year.

The DAIP must be developed in consultation with the community and consider the effectiveness of past strategies arising from the previous Disability Access and Inclusion Plan.

The Shire's current Disability Access and Inclusion Plan is for the five (5) year period 2020-2025. The objective of the DAIP is to ensure that the community is accessible for and inclusive of people with a disability, their families and carers. The interpretation of being an accessible and inclusive community is ensuring that all Council functions, facilities and services (both in house and contracted), are open, available and accessible to people with a disability, providing them with the same opportunities, rights and responsibilities as other people in the community.



Some outcomes from the DAIP for 2023/2024, as outlined in the Annual Progress Report included:

- The Shire continued to upgrade its footpath network to provide better access to the shopping precinct and other significant hubs (e.g. Seniors Centre, Community Resource Centre/Library, Sport and Rec Precinct) within Wongan Hills.
- In 2023/2024, the Shire undertook 500m of footpath upgrade improvements, with an additional approximate 2000m planned over the next four (4) years. This will significantly improve accessibility and mobility issues for all the community, particularly those reliant on mobility equipment.
- Early in 2023, the Wongan Hills Bowling Club was relocated within the Wongan Hills Sports Complex. In 2023/2024 full accessibility to the Bowling Green was completed with the installation of a ramp for access and egress onto the green and grab handles to assist egress from the green.
- This enhances the accessibility of the facility which includes two (2) Universal Accessible Toilets onsite, access ramps from the carpark to the bowling greens, and fully accessible function facilities as part of the sport complex.



STRATEGIC COMMUNITY PLAN – SUCCESS MEASUREMENT

As per the Local Government Act 1995 Section 5.53 the Local Government is to prepare an annual report for each financial year. The Shire of Wongan-Ballidu will measure the success of the implementation of the Strategic Community Plan 2021-2031, each year through the Annual Report.

Our Vision

Inclusive communities and thriving places, offering a vibrant future for all.

Our Mission

To provide the foundations for community and business to lead and flourish into the future.

Our Connections

A welcoming, supportive, and flourishing community. Community is at the heart of everything. Our focus is on supporting the new and emerging community leaders to engage, connect and maintain the kind of community we all want to live in.

Our Place

The Shire is a vibrant place to work, trade, visit and call home. Ensuring the Shire makes the most of its natural and built assets to encourage business and a quality lifestyle.

Our Economy

The Shire facilitates and welcomes opportunities for different employment and business needs. Advocating and encouraging more business and employment opportunities across different sectors.

Our Shire

The Shire team, culture and community participation enables our vision. The Shire as a Local Government Authority has an important role to play in achieving the vision, through the skills of our staff, the operating culture and decision-making process.



Strategic Priority One: Our Connections - A welcoming, supportive, and flourishing community.

GOAL	STRATEGY	MEASURE OF SUCCESS/ACTIONS
1.1 A connected, and welcoming community living in friendly Town's.	1.1.1 Ensure residents new and old are well informed, connected and made to feel welcome. 1.1.2 Provide avenues for people to access community information, access resources, knowledge, and technology in a welcoming environment. 1.1.3 Contribute to the development of current and future community leaders. 1.1.4 Support access to opportunities to participate in community life, including a range of local cultural, recreation, sporting, and other events.	<ul style="list-style-type: none"> • Explore and support the delivery of key events for the community to connect. • Support the community to offer activities for the community to connect (e.g. festivals, BBQ's, harmony day activities etc). • Develop a welcome pack for new people to the Wongan-Ballidu area, so they have the information early to embrace community life. • Implement a community notice board in the heart of the town centres. • Introduce a 'Welcome to Country' in all our relevant communication. • Coordinate training and professional development opportunities for our community groups, clubs and recreation groups and their volunteers. • Identify barriers and strategies to improve community access and participation (e.g. affordability).

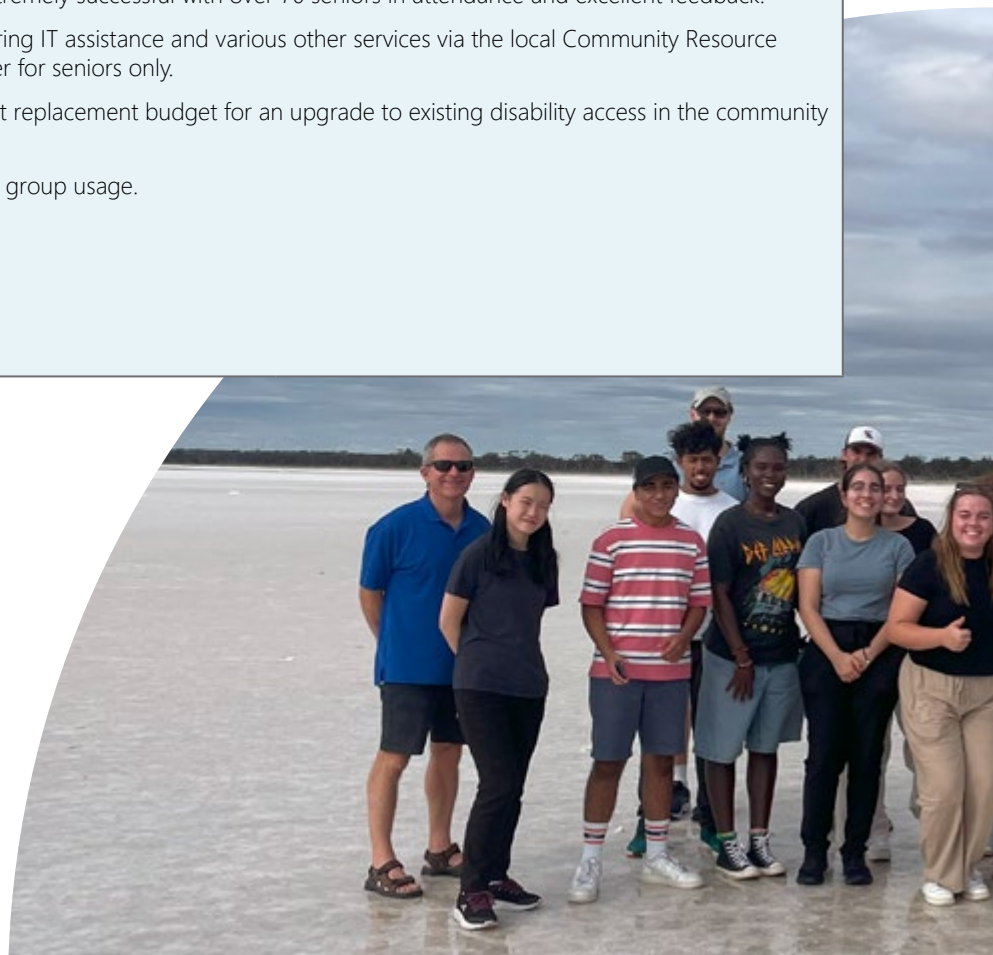
2023-2024 ACHIEVEMENTS

- The Shire and Wongan Hills CRC carried out 42 events in the 2023/2024 year. 24 of these were our fortnightly Knit and Natter event which continues to be a huge success amongst our seniors. Throughout this year we hosted special Knit and Natters for milestone birthdays, our two year anniversary and Christmas.
- Wongan Hills Rotary Club installed a notice board on the main street which is accessible at all times. The Shire supports this initiative and utilises this noticeboard to keep residents up to date with Shire happenings. The Shire successfully liaised with Ballidu Progress Group and Cadoux Traders to keep noticeboards in both Ballidu and Cadoux up to date and residents informed.
- The Shire launched its "Stay Connected" engagement campaign to ensure residents know how to stay connected and informed around Shire matters and happenings.
- 41 Shire Newsletters were published in the Wonga-Balli Boomer with these newsletters also being available on the Shire website. This enables all residents access to staying informed regularly.
- The Shire was successful in a grant application for WA Bike Month to host its annual Bike it to School Breakfast. This event was hugely successful with over 200 people in attendance. This initiative promotes cycling for healthy and sustainable living and helps to build a positive relationship with our local school – Wongan Hills District High School.
- The Wongan Hills CRC continues to offer professional development opportunities for our local community. 1 on 1 jobs and skills sessions were provided in the 2023/2024 financial year as well as the facilitation of HR/MC truck licencing courses three times across the year and an eight-week parenting workshop was offered.
- We celebrated the 60th anniversary of the Wongan Hills Memorial Swimming Pool with a community event and a plaque being organised to be placed at the site.
- The Wongan Hills CRC held a Grant Writing Workshop for local businesses and community groups. This workshop provided those in attendance with the necessary skills to capitalise on funding opportunities to enhance our local economy.
- The Community Development Fund Grant Program continues to be a success with 11 applications being made for community projects and initiatives. five applications were supported by Council with a total of \$13,364.38 being allocated.
- The Shire offered grant opportunities to local community groups through the Community Development Fund to enhance and encourage participation for residents in community life.
- Ovals are maintained all year round for sporting events and school carnivals.
- Financial support provided for the inaugural Bike it to Ballidu Gravel event in conjunction with Westcycle and the Bike it to Ballidu Committee. This financial support has been committed to this event for several years into the future.

GOAL	STRATEGY	MEASURE OF SUCCESS/ACTIONS
1.2 Older people are supported to participate in community life.	1.2.1 Improve access to health and wellbeing services. 1.2.2 Advocate for retention and expansion of aged care services. 1.2.3 Maintain communication channels that work for older people.	<ul style="list-style-type: none"> • Develop consultative group to inform implementation of these actions. • Explore implementation of a volunteer transport service to increase access to medical service and social events. • Investigate collaboration with neighbouring Councils for access to key services (e.g. hydrotherapy). • Identify communication channels required to ensure older people are aware of the available groups/clubs and social opportunities. • Explore subsidies for older people to access local facilities for rehabilitation/medical at a discounted rate.

2023-2024 ACHIEVEMENTS

- The Shire continued to keep our senior population informed through our effective communication channels. Our Stay Connected campaign ensures all ages are reached through multiple channels such as newsletters, eNewsletters, the Wonga-Balli Boomer, SMS services, letter drops, social media, the Shires website and local noticeboards for key information and Shire happenings. This enables us to reach more residents than ever before.
- The Shire in collaboration with the Wongan-Ballidu Seniors Recreation Centre celebrated WA Seniors Week by hosting a "Let's Get Quizzical" event which was extremely successful with over 70 seniors in attendance and excellent feedback.
- The Shire supports seniors through offering IT assistance and various other services via the local Community Resource Centre, as well as a designated computer for seniors only.
- Inclusion within the plant and equipment replacement budget for an upgrade to existing disability access in the community bus.
- Council provides free bus hire for senior group usage.



GOAL	STRATEGY	MEASURE OF SUCCESS/ACTIONS
1.3 Young people are supported to maintain a connection to their Town's.	1.3.1 Advocating sustainability and viability of the school. 1.3.2 Build opportunities for young to connect with their community. 1.3.3 Explore and advocate the range of youth employment options. 1.3.4 Contribute to the development of the next generation of leaders.	<ul style="list-style-type: none"> • A youth plan is developed in collaboration with community, focusing on employment and sense of belonging and innovation. • Advocate for the school to improve its viability. • Investigate programs for young people to build work experience in different sectors. • Partner with young people to explore and develop opportunities for leadership and mentoring (e.g. the Shire and the local School Youth Council). • Advocate for young people to participate in community engagement activities for the Communities.

2023-2024 ACHIEVEMENTS

- Work experience placements took place with students from Wongan Hills District High School carrying out placement in various departments across our organisation. This initiative allows students to explore future career opportunities and encourages them to consider staying local after finishing school.
- We continue to work with Wheatbelt Development Commission as per our service agreement to create a study hub in the Wongan Hills CRC through LUMEN, encouraging further education and study within our community for young people.
- The Shire offered grant opportunities to local community groups through the Community Development Fund to enhance and encourage participation for residents in community life.
- The Shire employed a Business Trainee through a successful grant application previously received enhancing the regions development to provide employees of the future.
- Successful Work Placement within the Horticulture Team for school students (SIDE).
- Commencement of planning phase for future of youth services and facilities within Wongan Hills.



Strategic Priority Two: Our Place - The Shire is a vibrant place to work, trade, visit and call home.

GOAL	STRATEGY	MEASURE OF SUCCESS/ACTIONS
2.1 Natural areas and community facilities are attractive, useful places for community and visitors.	2.1.1 Monitor current and emerging community facility needs. 2.1.2 Encourage the optimisation of existing facilities. 2.1.3 Foster and encourage the use of local places and space by community and visitors.	<ul style="list-style-type: none"> Consult with the community about infrastructure upgrades to ensure access and inclusion is considered with the inclusion of public art Explore external funding to upgrade the local skate park and we will do this consulting with our young people and local community Work with existing clubs and groups to identify opportunities for greater collaboration and resource sharing

2023-2024 ACHIEVEMENTS

- Through the Shire website and Visitors Centre we encourage and support Tourism in our region through promotional activities and advertising. The Wongan Hills CRC provides additional tourism support to visitors.
- Provide the a space at the Civic Centre to meet for Seniors, Apex and the Wongan Hills Car Club at no cost.
- Significant community consultation undertaken by external consultant for the Wongan Hills Community Park Redevelopment. Council are now determining funding options for this project. Various stakeholder sessions were undertaken which included all age demographics and a survey was also well responded to which had a lot of input from students.
- Public art plan and strategy is in early development.

2.2 Lead by example for sustainability practices, both environment and business.	2.2.1 Maintain Mocardy Dam as a local water source. 2.2.2 Shire leading by example with the sustainable use of water, energy, and waste. 2.2.3 Encourage community lead environmental programs.	<ul style="list-style-type: none"> Support a coordinated approach to local water resource management including the use of Mocardy Dam. Identify strategies for the Shire to reduce its carbon footprint. Promote and support community based environmental protection initiatives. Implement recycling/waste management education for community. Implement low water landscaping to areas due for revegetation/park works
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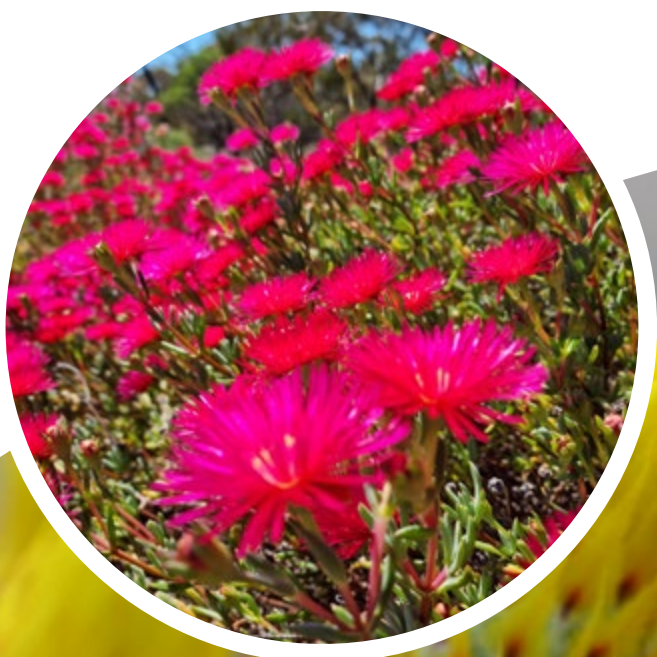
2023-2024 ACHIEVEMENTS

- Further replacement of lighting in Shire owned buildings with LED's.
- Ongoing utilisation of Mocardy Dam to provide water to the ovals and school water tank.
- On our road projects we recycle the existing bitumen pavement to reduce landfill.
- The Shire works with the local school and Boekeman Toyota to plant around 200 native trees per year with the Kindy children and their parents.
- Structural works undertaken at Mocardy Dam to renew the spillway and maximise water flow into dam.

GOAL	STRATEGY	MEASURE OF SUCCESS/ACTIONS
2.3 Vibrant Town centres for community and visitors.	2.3.1 Creating welcoming spaces for community and visitors in our Town centres. 2.3.2 Enhance the accessibility of paths and facilities for people of all ages and abilities.	<ul style="list-style-type: none"> • Revitalise Wongan Hills main street. • Trial how public/community tables and chairs are utilised in the town centre open space. • Work with the community to design and erect welcome signage for our Towns. • Ensure access and inclusion needs are prioritised in works programs

2023-2024 ACHIEVEMENTS

- The Shire continued to support the Wongan-Ballidu Seniors Group and provided access to the Lessor Hall to utilise as the Seniors Recreation Centre.
- Installed ramp access for visitors at the Wongan Hills Museum.
- Ongoing maintenance of our town gardens with mowing, pruning and planting.
- New footpaths were installed on Ellis Street, Mitchell Street and Korralling Street.
- Completion of Stage 1 of Wongan Road drainage and town entrance upgrades.



Strategic Priority Three:

Our Economy - The Shire facilitates and welcomes opportunities for different employment and business needs.

GOAL	STRATEGY	MEASURE OF SUCCESS/ACTIONS
3.1 Foster a vibrant and diverse local economy and employment opportunities.	3.1.1 Identifying opportunities for commercial and industrial business to headquarter in the Shire. 3.1.2 Identifying opportunities for Shire business to service surrounding operations. 3.1.3 Build the readiness of business to services emerging market needs. 3.1.4 Identify value add opportunity to support drive in/drive out workers. 3.1.5 Promote the lifestyle country living offers in the Shire.	<ul style="list-style-type: none"> Advocate and encourage leading agricultural companies to maintain and/or set up new headquarters in the Shire. Support business to prepare for the opening of a possible mine. Work with local business and community to identify and offer transient/drive in and out workers additional services. Communicate back to the community the outcome for upgraded internet structure/NBN. Facilitate local business. networking and development opportunities/activities. Country lifestyle living marketing included at the local Tourism centre.

2023-2024 ACHIEVEMENTS

- The Shire has created a promotional video showcasing our area as an ideal place to live, work, and visit, bringing numerous benefits to the community by encouraging growth, tourism, and local investment. The promotional video is available on the Shire's website and the internet.
- The continued use of local businesses where possible to carry out various work such as footpath installations, mechanical repairs and steelworks.

3.2 Tourism contributing to a lively local economy.	3.2.1 Expand the existing suite of attractions (e.g., wildflowers, walk trails, Arts Trail etc). 3.2.2 Increase diversity of visitors by expanding accessibility and access to public toilets and showers at key tourism sites. 3.2.3 Promote Wongan-Ballidu as a place to visit.	<ul style="list-style-type: none"> Develop a local tourism plan in collaboration with our community. Explore options for 'hero' attraction to the Shire. Support the community to establish an Arts trail. Explore funding for 'changing spaces' to upgrade public toilets for access and inclusion. Explore external funding opportunities to develop and improve our walking trails. Consider the establishment of mountain biking trails. Upgrade facilities for caravans and RVS to maintain our RV friendly Town status.
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2023-2024 ACHIEVEMENTS

- Continued to work closely with Astrotourism WA to develop the Shire of Wongan-Ballidu as an Astrotourism town and Astrophotography destination.
- The Shire worked with and supported the Wongan Hills Tourism Group to deliver key tourism events and continue the running of the Wongan Hills Visitors Centre.
- Continued maintenance on Mount O'Brien and Christmas Rock walk trails.
- Installation of Arts Society Sculptures at the CRC Gardens.



GOAL	STRATEGY	MEASURE OF SUCCESS/ACTIONS
3.3 Increased diversity and number of available accommodation and housing options.	3.3.1 Investigate and release suitable land for housing development and future shire population growth. 3.3.2 Develop and release land for commercial and industrial purposes. 3.3.3 Investigate incentives for local development that encourage and position Wongan-Ballidu as an attractive investment.	<ul style="list-style-type: none"> Consult and develop a local housing strategy with the community to consider subdivision and land development. Research and share with the community some short term and long-term housing solutions involving them in the future of the Communities

2023-2024 ACHIEVEMENTS

- The Shire undertook a successful tender process for the provision of new staff housing. This ensures the Shire's housing stock is both renewed and increased. Construction of the modular homes commenced offsite in the last quarter of the 2023/2024 financial year and will be delivered to site and habitable by 31 December 2024.
- The Shire submitted an application for leasehold tenure over more land at Shields Crescent. This decision was made to future-proof the supply of residential land in Wongan Hills for a long time to come. An application was also submitted for a management order over the old school oval block for civic and community use. The outcome of these applications will be known in the 2024/2025 financial year.

Strategic Priority Four:

Our Shire - The Shire team, culture community participation enables our vision.

GOAL	STRATEGY	MEASURE OF SUCCESS/ACTIONS
4.1 An open and transparent Shire that fosters active citizenship and collaboration.	4.1.1 Expand opportunities to consult and collaborate with community. 4.1.2 Council meetings are open and more accessible to the community. 4.1.3 Empowering community to lead on key activities and initiatives.	<ul style="list-style-type: none"> Establish Community advisory/working groups is to engage with on major projects. Confirm the best communication channels for community. Explore the engagement culture within the Shire to create connections across Shire roles. Trial coffee with the CEO as a way of engaging deeper with our community Include community volunteers in professional development. opportunities/training for capacity building. Encourage young people to run for Council and/or set up a youth advisory council to work with elected members.
2023-2024 ACHIEVEMENTS <ul style="list-style-type: none"> All Ordinary and Special Council Meetings are open to the public and there is an opportunity at each meeting for public questions which will be responded to at the meetings, or following the meeting if further information is required. Ordinary Council Meetings are held in Wongan Hills, Cadoux, or Ballidu. The 29 September 2023 Ordinary Council Meeting was held at the Cadoux Sport and Recreation Centre. 		
4.2 A Shire culture with people that are passionate about their roles	4.2.1 Support and empower staff with the skills and tools to deliver on this plan. 4.2.2 Explore training/work experience opportunities for young people.	<ul style="list-style-type: none"> Promote young people employed in our Shire and showcase their achievements. Implement internal training opportunities for staff development
2023-2024 ACHIEVEMENTS <ul style="list-style-type: none"> We provide continued training and upskilling for our workforce staff and encourage training. The Shire offers support to their staff with annual flu vaccinations and skincare checks. Shire continues to support local youth with employment opportunities - A local business trainee was hired, as well as work experience provided to numerous local students. Employment opportunities are published through our social media platforms, website, SEEK and local newspaper. 		



GOAL	STRATEGY	MEASURE OF SUCCESS/ACTIONS
4.3 Efficient and effective Shire operations	4.3.1 Business systems and reporting delivering maximum possible benefit to the community. 4.3.2 Harness opportunities to collaborate and share resources with neighbouring Shires.	<ul style="list-style-type: none"> Use the annual report as an opportunity to reflect on performance with the community.

2023-2024 ACHIEVEMENTS

- Continued implementation of the Shire's new Enterprise Resource Planning (ERP) System, which is significantly increasing operational efficiencies to enable us to provide better services across the board.
- The Shire implemented the payroll module of a new cloud-based ERP system, with the payroll module being used since November 2023. Other modules of the ERP will be implemented in the 2024/2025 financial year and will replace the current system to provide the best possible outcomes for processing and efficiencies.
- In collaboration with the Shire of Victoria Plains, the Shire is working toward a joint Community Emergency Services Manager (CESM) which will assist greatly with the capacity to provide oversight and management of the fire and emergency services within the Shire.
- The Shire collaborates with neighbouring Shire's to facilitate training.
- The Annual Report has been used to clearly measure our progress and performance within the parameters outlined in the Strategic Community Plan.



WORKS AND SERVICES

General Statements

Works & Services is responsible for the construction and maintenance of all Shire owned roads, verges, footpaths, drainage structures, parks, public open spaces, reserves, and parking facilities. The portfolio also includes fleet management, cemetery and airport maintenance.

Works programmed and completed align with Council endorsed asset management plans, policies and long-term programs, which encompass the whole of life principles and sustainability strategies for transport and parks and gardens.

Major Projects/ Highlights

A total of \$3,074,616 was expended during the 2023/2024 financial year on Capital Road Projects. The following roads were major projects completed in the Shire.

Resurfacing

Burakin-Wialki Road (Regional Road Group)
Dowerin-Kalannie Road (Wheatbelt Secondary Freight Network)
Hospital Road (Regional Road Group)
Stickland Street (Roads To Recovery)
Waddington-Wongan Hills Road (Regional Road Group)

Reconstruction/ Widening

Ballidu East Road - Widen to 7m - (Roads To Recovery)
Burakin-Wialki Road - Widen to 8m - (Regional Road Group)
Manmanning Road Seal Over Crest - Widen to 7m - (Roads To Recovery)
Manmanning Road Shoulder Widening (Shire Funds)
Waddington-Wongan Hills Road - Widen to 8m - (Regional Road Group)
Yerecoin Southeast Road Shoulder Widening (Roads To Recovery)

Gravel Resheeting

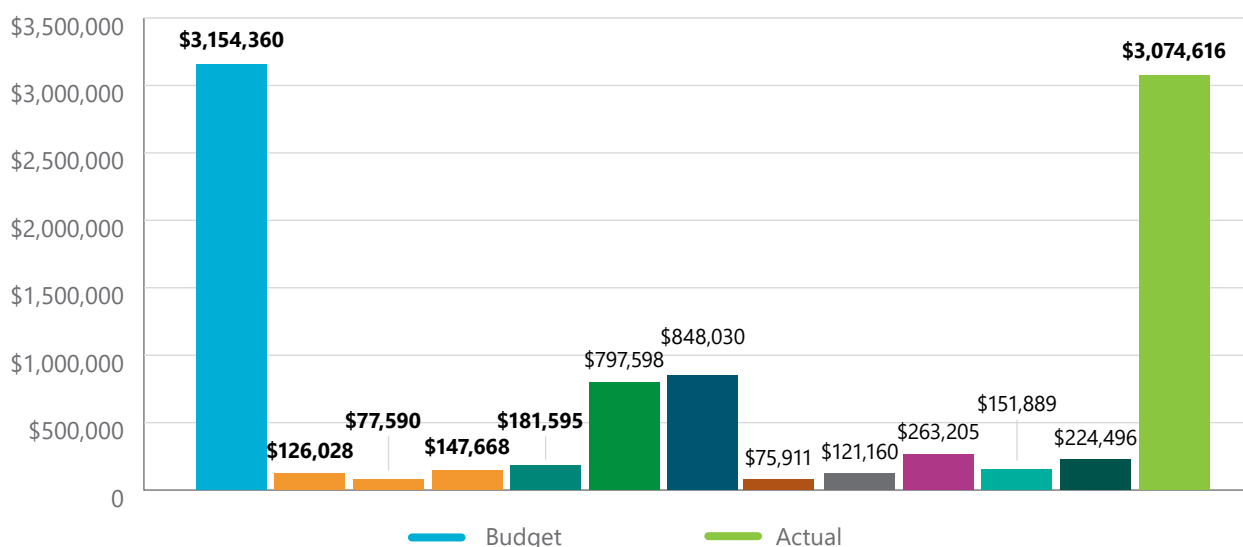
Kalguddering East Road
Quain Road
Rabbit Proof Fence Road
Vincent Road
Ward Road

Footpath

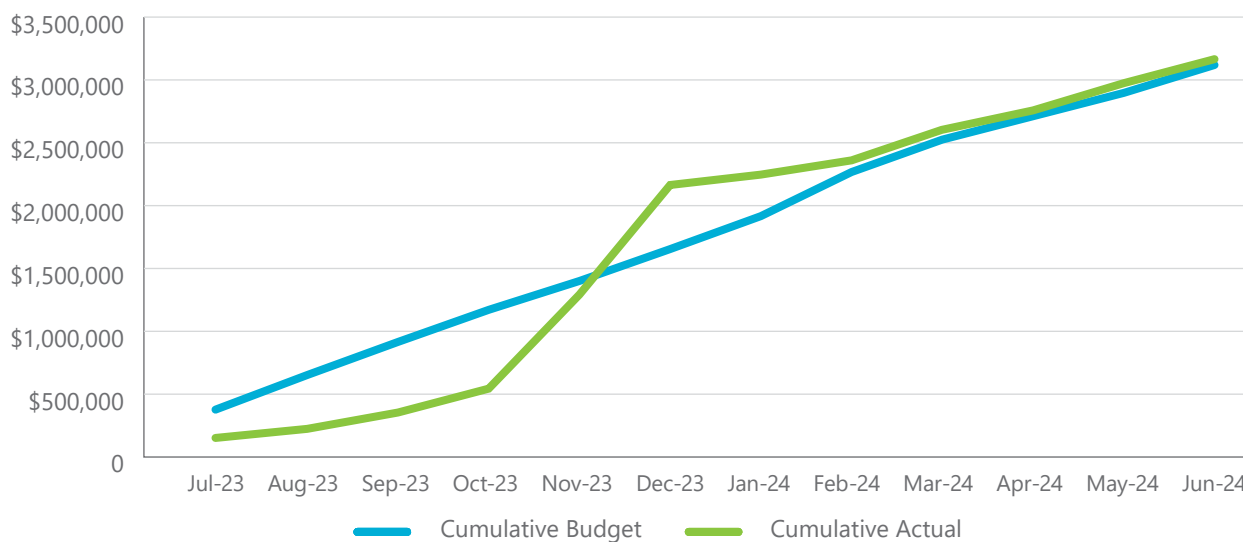
A total of \$146,710 was spent on footpath construction and renewal works within the Shire. These projects reflected priorities identified in the Shire of Wongan-Ballidu Local Bike Plan and requests from the community. Locations included:

- Ellis Street & Mitchell Street (West Australian Bike Network)
- Korralling Street (West Australian Bike Network)

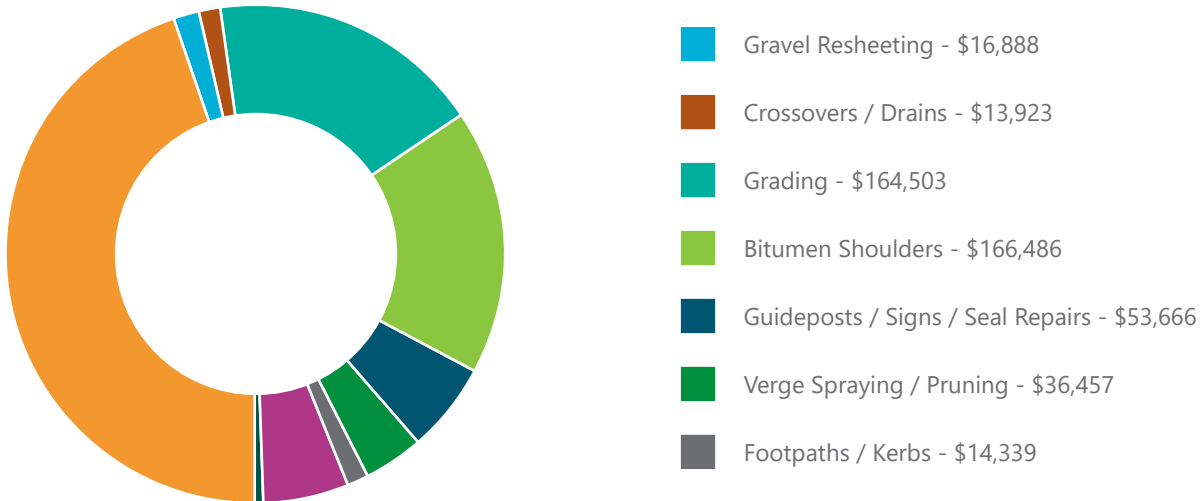
Capital Works Expenditure by Month vs Budget



Capital Cumulative Expenditure YTD

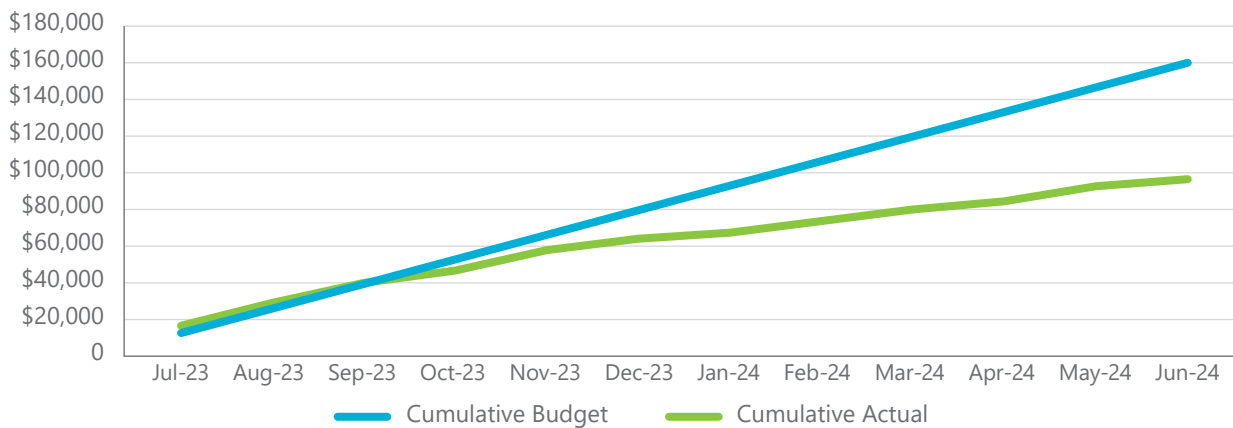


COA 12000 Expenditure by Activity YTD 2023/2024

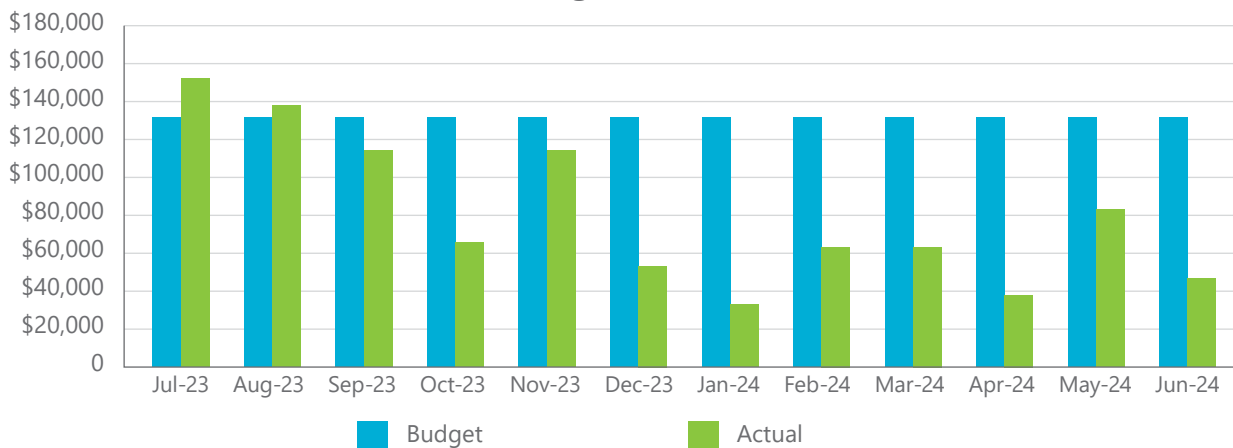


Road Maintenance

Road Maintenance Cumulative 2023/2024 (COA 12000)



Road Maintenance Costs Budget vs Actual 2023/2024 (COA 12000)



STATISTICS

Parks, Public Open Spaces and Streetscapes

A total of \$491,077 was expended throughout the Shire for upgrades and ongoing maintenance of infrastructure. This included the biannual football and hockey oval renovations.

Ongoing maintenance to the Wongan Hills and Ballidu streetscapes includes mowing, pruning and planting.



ROADS
RESURFACED

21.3KM



ROAD RECONSTRUCTION/
WIDENING

12.7KM



GRAVEL RESHEETING

12.0KM

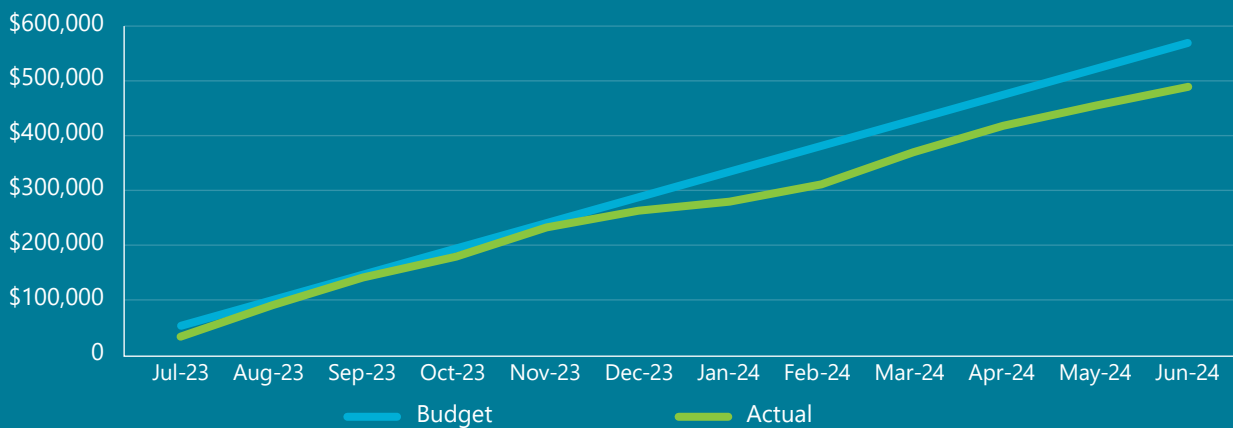


FOOTPATHS

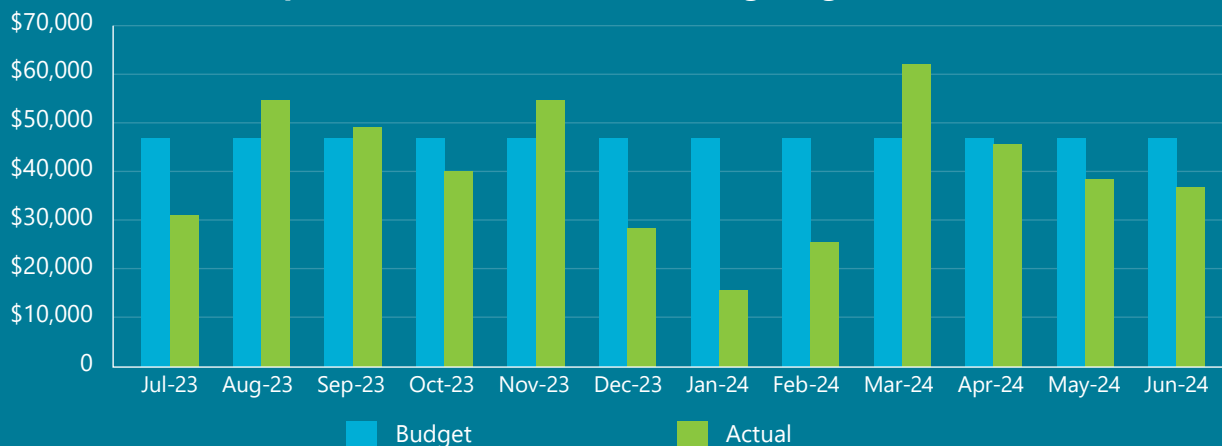
485M

Statutory Reporting

P&G Expenditure 2023/2024 (Including Verge Maintenance)



P&G Expenditure 2023/2024 (Including Verge Maintenance)



COMMUNITY SERVICES

Major Projects / Highlights

- The Community Park Revitalisation project made progress with a concept design being created following extensive community engagement. A working group was created which provided valuable input into the creation of the concept design and key priorities of the redevelopment. A community survey which received 131 responses further contributed. Further strategic planning and funding opportunities investigation will now take place to drive the direction of the future of this project.





- The Shire continued to work with Lumen Wheatbelt Regional University Centre to provide a University Hub in Wongan Hills. Lumen's aim is increasing access to higher education to students in the Central Midlands area by providing student support and modern facilities to assist with their post- secondary education. The Wongan University Hub is one of four hubs in the Wheatbelt and compliments those in York, Narrogin, and Merredin.
- Our annual Bike it to School Breakfast was held in October to celebrate WA Bike Month. The Shire was successful in a grant application through WestCycle and the Department of Transport to make the event bigger and better than ever before with a brand-new bike up for grabs as one of our amazing prizes. Our "Pimp My Ride" competition saw amazing creativity amongst attendees. This event promotes the use of our shared footpath network, as well as promoting cycling as a healthy and sustainable practice.





- For WA Seniors Week 2023 together with the Wongan-Ballidu Seniors Recreation Centre, we hosted a "Let's Get Quizzical" event which saw over 70 seniors in attendance. Boasting record numbers at a seniors event locally, the event recognised the important role that older people play in our community and celebrated the contributions of older Western Australians. The event received funding support from the Council Of The Ageing WA (COTA WA) and Department of Communities and was designed to target loneliness and promote social inclusion. Lets Get Quizzical will now become an annual event in our calendar due to popular demand.



- In 2023, the Bike it to Ballidu Event Committee, after 24 years of running their event, teamed up with WestCycle and took their cycling event onto gravel. The Shire doubled its contribution in support of this amazing event to ensure its growth and sustainability. This event encourages economic development and tourism in our region and the Shire are committed to continuing its support. The ride saw over 300 riders take on four distances from 12km to 155km. This number being more than double of any other year. Bike it to Ballidu Gravel 2023 was a huge achievement for our small community and became a finalist in the Community Event of the Year category at the WA Sports Awards 2023.

General Statements

Community Development – In 2023/2024 the Shire delivered a range of community development services, creating a strong, supportive environment for residents and visitors. Through programs focused on seniors, health and wellbeing, sustainability, youth and social inclusion, we aimed to enhance the quality of life for all. Key initiatives included workshops, local events, and partnerships with community organisations to address unique regional challenges. By working closely with community groups and residents we provided services to meet local needs, strengthening community bonds and ensuring resources are accessible to everyone.

CRC – The Wongan Hills Community Resource Centre which is supported by the Department of Primary Industries and Regional Development, continued to provide essential services to the community. These include:

- Access point for Services Australia-Providing access to Centrelink, Medicare, and other commonwealth Government services
- Department of Transport Licensing Agent
- Weekly publication of the Wonga-Balli Boomer
- Membership agent for Wongan Hills Community Gymnasium
- Wongan Hills Library
- Hot office availability for government agencies
- Facility Hire (Function Room, Board Room or Small Office)

- Partnership with Regional Development Australia (Wheatbelt) to host a Lumen Wheatbelt Regional University Hub
- General community and business information and referrals
- Provision of public computers and WIFI, as well as offering various services such as printing, scanning, emailing and laminating.

The Shire of Wongan-Ballidu together with the Wongan Hills CRC delivered the following events in 2023/2024:

Knit and Natter

RSM Facebook Essentials Workshop

HR/HC/MC Courses

Bike it to School Breakfast

Cupcake Competition

Halloween Photo Competition

Lets Get Quizzical Seniors Event

Christmas Lights Competition

8 week Circle of Parenting Workshop

Back to School Pool Party

1 on 1 Jobs and Skills Sessions

Forklift Course

60th Anniversary Celebration of the Wongan Hills Memorial Swimming Pool

Art and Craft Activity at the YouthCare Festival

Cuppa with a Cop

Community Grant Writing Workshop

STATISTICS



LIBRARY



NUMBER OF BOOKS
BORROWED

1,136



SOCIAL MEDIA / WEBSITE / COMMS



FACEBOOK CONTENT
INTERACTIONS

10,200



FACEBOOK
REACH

29,900



FACEBOOK
FOLLOWERS

986



INSTAGRAM
FOLLOWERS

326



NUMBER OF SHIRE
NEWSLETTERS POSTED

41



NUMBER OF WONGA-BALLI
BOOMER EDITIONS

41



COMMUNITY DEVELOPMENT



NUMBER OF COMMUNITY DEVELOPMENT FUND (CDF) APPLICATIONS RECEIVED

11



VALUE OF CDF GRANTS AWARDED

\$13,364.38



VALUE OF COMMUNITY GROUP ANNUAL ASSISTANCE

\$81,482

PLUS



BIKE IT TO BALLIDU GRAVEL EVENT

\$20,794



CUBBYHOUSE CHILDCARE CENTRE

\$50,000



NUMBER OF EVENTS HELD

41 (24 of these were our fortnightly Knit and Natter)



REGULATORY SERVICES

WONGAN HILLS SPORTS PAVILION



BEFORE



AFTER

MAJOR PROJECTS/HIGHLIGHTS

- Replacement air conditioning to five houses/ units.
- Removal of old square pavers and replace with modern paving to the football oval side of the sports pavilion.
- Replacement windows and flyscreens in the kitchen area at Ballidu Hall.
- Security lighting upgrades to the Shire Depot.
- Ramp access to rear of the Museum complex.



BEFORE

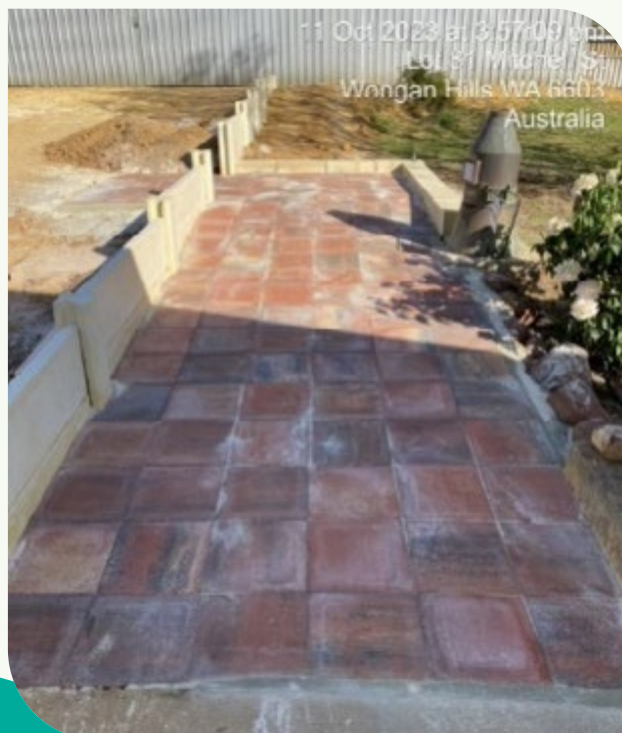


AFTER

Wongan Hills Museum Ramp Access

MAJOR PROJECTS/HIGHLIGHTS

- Electrical upgrades at Cadoux Recreation Centre following installation of solar panels.
- Replacement of ceiling in one of the club rooms at Wongan Hills Sports Pavilion.
- Swimming Pool minor works including partial painting of bowl, refresh of lane markings, purchase of small pool cleaner.
- Re-broadcast equipment replacement at the TV Retransmission Site.
- Replacement sliding door with roller doors at the Depot mechanics workshop.
- Replace exit doors in basketball court area at the Cadoux Recreation Centre.



General Statements

Environmental Health

The Shire of Wongan Ballidu employs a contracted Environmental Health Officer to provide the community with information and support in areas such as food safety, public building regulations, and caravan park safety. Inspections of private swimming pools are also conducted as part of the four-year regulatory requirements.

Shire Buildings Management and Maintenance

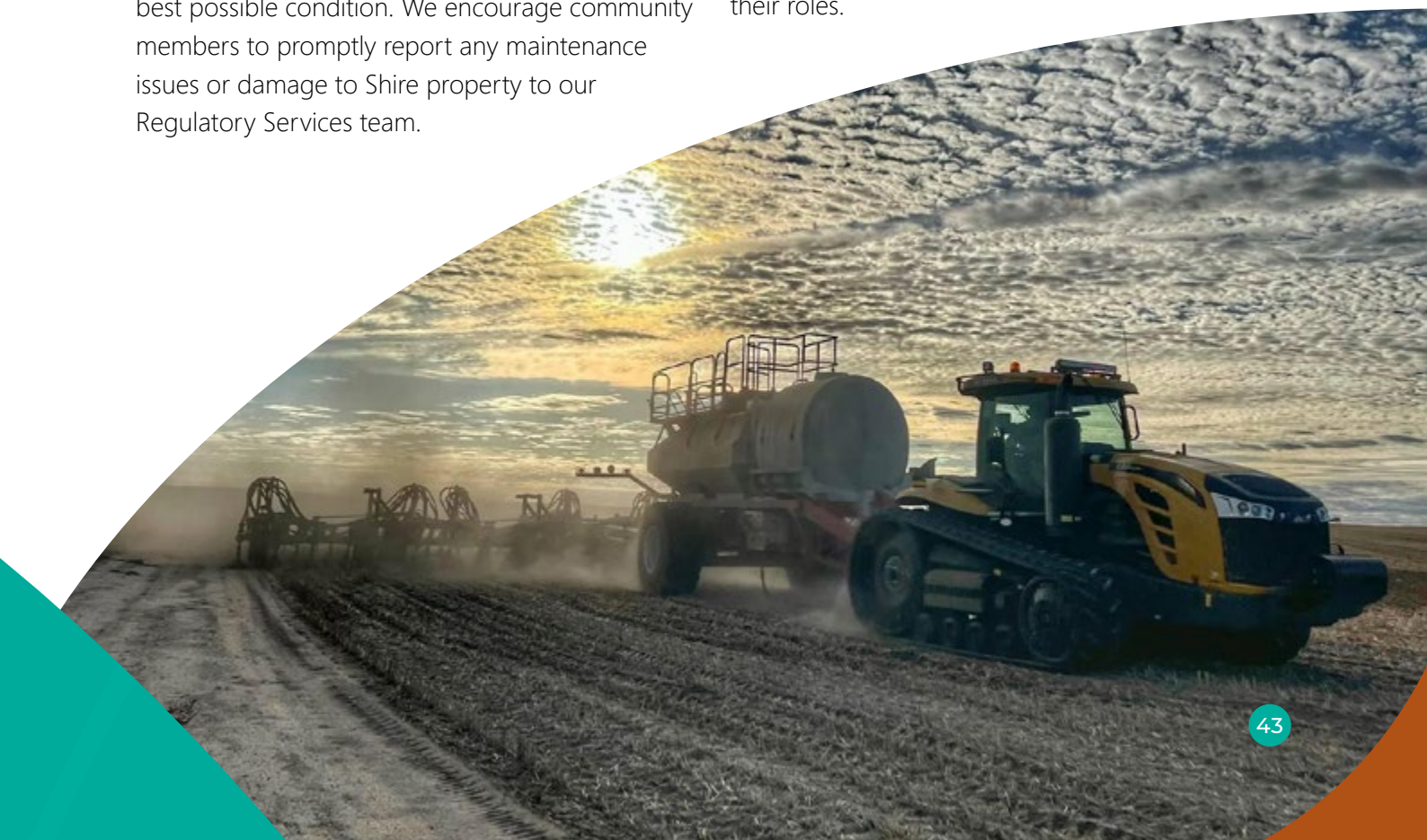
Shire employees and external contractors regularly perform maintenance and repairs on all Shire buildings and infrastructure to keep them in the best possible condition. We encourage community members to promptly report any maintenance issues or damage to Shire property to our Regulatory Services team.

Building and Planning

The Shire of Wongan Ballidu has seen growth in the areas of building and planning throughout the 2023/2024 year.

Work Health and Safety

The Shire of Wongan-Ballidu is committed to fostering a safe and healthy work environment, continuously prioritising the well-being of all employees across the workforce. Through proactive measures, regular training, and adherence to best practices in workplace health and safety, we aim to uphold and enhance high standards that protect and support our team in all their roles.



STATISTICS



BUILDING/ PLANNING



NUMBER OF BUILDING
APPLICATIONS

15



VALUE OF BUILDING
APPLICATIONS

\$1,091,529



NUMBER OF DEVELOPMENT
APPLICATIONS

14



VALUE OF DEVELOPMENT
APPLICATIONS

\$3,789,659



WASTE



NUMBER OF TONNES
OF GENERAL WASTE
COLLECTED

490.69



NUMBER OF TONNES OF
RECYCLING COLLECTED

71.92



SWIMMING POOL



NUMBER OF SEASON
PASSES ISSUED

40



NUMBER OF
ATTENDANCES AT POOL

5,190



HEALTH



NUMBER OF FOOD
PREMISE INSPECTIONS

22



NUMBER OF PUBLIC
BUILDING INSPECTIONS

15



NUMBER OF TEMPORARY
FOOD PERMITS ISSUED

17



NUMBER OF FOOD
BUSINESS REGISTRATIONS
ISSUED

16



NUMBER OF PRIVATE
SWIMMING POOL
INSPECTIONS

34

CORPORATE SERVICES

Major Projects / Highlights

Implementation of new Enterprise Resource Planning (ERP) system

In the second quarter of the 2023/2024 financial year, the Shire commenced the implementation of a cloud-based ERP system, with the payroll module being used since November 2023.

Other modules of the ERP are to be implemented in the 2024/2025 financial year and will replace the current system to provide the Shire a contemporary solution for financial's and other systems.

New Customer Request Management (CRMS) system

A cloud based CRMS was implemented in 2022/2023 and continued to be enhanced in the 2023/2024 financial year. This system enhances the ability to track and monitor customer requests and ensure timely outcomes for the best possible service for our customers.

General Statements

Ranger Services

The previous Ranger, Irene did a fantastic job in building relationships within the community to ensure owners and occupiers comply with all things cats, dogs, bushfires and illegal dumping. Following Irene's departure in May 2023, the Shire was very fortunate to secure Sam Di Candilo as a contract Ranger to continue to build on these

relationships. Ranger services include attending to matters regarding dogs, cats and other livestock in public places, and dealing with complaints, in addition to ensuring bushfire compliance through checks and enforcement. We are happy to be working with Sam for the safety of the community.

Customer Service

The Shire's Customer Service Charter was endorsed by Council in the 2023/2024 financial year. This Customer Service Charter will provide a great opportunity for the Shire to identify any inefficiencies in customer service provision and together with the new CRMS, will ensure the Shire's customer service remains a high priority. The Shire welcomes any constructive feedback on its customer service as we strive for continuous improvement.

Bushfire and Emergency Management

It was another busy year for our emergency services responders, as there were 15 bushfires within our district, with total hectares lost reported as 1,934. Most notably in mid-January 2024, two significant bushfire events took place only days apart. There were parts of our district without power for up to 10 days, and the resilience shown by our community was highly commendable. Our volunteers continue to protect our community and many lives and livelihoods, and we are forever grateful. Thank you to our Chief Bushfire Control Officer, Ross Lane, and all of our volunteers for everything they do to protect our community.

STATISTICS



CUSTOMER SERVICE



NUMBER OF CUSTOMER SERVICE REQUESTS

691



NUMBER OF FORMAL COMPLAINTS RECEIVED

0



BUSHFIRES



NUMBER OF BUSHFIRE BRIGADES

4



NUMBER OF VOLUNTEERS REGISTERED

207



NUMBER OF FIRES ATTENDED BY LG BRIGADES

11



RANGER SERVICES



NUMBER OF REGISTERED DOGS

379



NUMBER OF REGISTERED CATS

103



NUMBER OF INFRINGEMENTS ISSUED

13

SHIRE OF WONGAN-BALLIDU
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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The Shire of Wongan-Ballidu conducts the operations of a local government with the following community vision:

Inclusive communities and thriving places, offering a vibrant future for all. The Shire's mission is to provide the foundations for community and business to lead and flourish into the future

Principal place of business:
Corner of Quinlan Street and Elphin Crescent
Wongan Hills, WA 6603



**SHIRE OF WONGAN-BALLIDU
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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

STATEMENT BY CEO

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

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

Signed on the 28th day of November 2024



CEO

Sam Dolzadelli

Name of CEO



**SHIRE OF WONGAN-BALLIDU
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue				
Rates	2(a),25	3,405,437	3,391,941	3,200,713
Grants, subsidies and contributions	2(a)	3,070,654	491,067	3,842,410
Fees and charges	2(a)	642,211	684,397	655,203
Interest revenue	2(a)	231,388	143,180	145,258
Other revenue	2(a)	176,159	108,050	160,141
		7,525,849	4,818,635	8,003,725
Expenses				
Employee costs	2(b)	(2,496,773)	(2,716,739)	(2,195,783)
Materials and contracts		(1,778,262)	(1,630,009)	(1,530,888)
Utility charges		(404,935)	(394,853)	(370,049)
Depreciation		(8,488,724)	(3,656,297)	(3,628,872)
Finance costs		(42,433)	(43,600)	(44,967)
Insurance		(313,875)	(290,861)	(294,793)
Other expenditure	2(b)	(362,043)	(389,644)	(338,369)
		(13,887,045)	(9,122,003)	(8,403,721)
		(6,361,196)	(4,303,368)	(399,996)
Capital grants, subsidies and contributions	2(a)	3,442,589	4,866,395	4,537,550
Profit on asset disposals		24,395	15,280	201,053
Loss on asset disposals		(12,914)	(35,273)	(43,652)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	2,102	0	4,607
		3,456,172	4,846,402	4,699,558
Net result for the period		(2,905,024)	543,034	4,299,562
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	0	0	95,202,622
Total other comprehensive income for the period	16	0	0	95,202,622
Total comprehensive income for the period		(2,905,024)	543,034	99,502,184

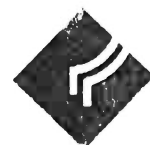
This statement is to be read in conjunction with the accompanying notes.



SHIRE OF WONGAN-BALLIDU
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024

	NOTE	2024 \$	2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3	6,707,644	7,135,083
Trade and other receivables	5	387,496	977,420
Other financial assets	4(a)	18,255	18,400
Inventories	6	23,064	12,918
Other assets	7	518,751	87,588
Assets classified as held for sale	7	0	21,155
TOTAL CURRENT ASSETS		7,655,210	8,252,564
NON-CURRENT ASSETS			
Trade and other receivables	5	47,369	37,346
Other financial assets	4(b)	275,335	291,802
Inventories	6	15,236	15,236
Property, plant and equipment	8	33,949,883	33,280,052
Infrastructure	9	218,913,848	222,557,036
Right-of-use assets	11(a)	27,023	26,278
TOTAL NON-CURRENT ASSETS		253,228,694	256,207,750
TOTAL ASSETS		260,883,904	264,460,314
CURRENT LIABILITIES			
Trade and other payables	12	641,091	542,301
Other liabilities	13	157,917	783,471
Lease liabilities	11(b)	9,006	6,738
Borrowings	14	105,829	105,986
Employee related provisions	15	391,106	409,042
TOTAL CURRENT LIABILITIES		1,304,949	1,847,538
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	17,827	18,840
Borrowings	14	1,702,274	1,808,674
Employee related provisions	15	35,000	56,384
TOTAL NON-CURRENT LIABILITIES		1,755,101	1,883,898
TOTAL LIABILITIES		3,060,050	3,731,436
NET ASSETS		257,823,854	260,728,878
EQUITY			
Retained surplus		64,817,475	67,326,335
Reserve accounts	28	3,400,292	3,796,456
Revaluation surplus	16	189,606,087	189,606,087
TOTAL EQUITY		257,823,854	260,728,878

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



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SHIRE OF WONGAN-BALLIDU
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2022		64,196,343	2,626,886	94,403,465	161,226,694
Comprehensive income for the period					
Net result for the period		4,299,562	0	0	4,299,562
Other comprehensive income for the period	16	0	0	95,202,622	95,202,622
Total comprehensive income for the period		4,299,562	0	95,202,622	99,502,184
Transfers from reserve accounts	28	742,225	(742,225)	0	0
Transfers to reserve accounts	28	(1,911,795)	1,911,795	0	0
Balance as at 30 June 2023		67,326,335	3,796,456	189,606,087	260,728,878
Comprehensive income for the period					
Net result for the period		(2,905,024)	0	0	(2,905,024)
Total comprehensive income for the period		(2,905,024)	0	0	(2,905,024)
Transfers from reserve accounts	28	1,341,800	(1,341,800)	0	0
Transfers to reserve accounts	28	(945,636)	945,636	0	0
Balance as at 30 June 2024		64,817,475	3,400,292	189,606,087	257,823,854

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



SHIRE OF WONGAN-BALLIDU
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		3,567,710	3,225,111
Grants, subsidies and contributions		3,070,654	3,833,988
Fees and charges		642,211	655,203
Interest revenue		231,388	145,258
Goods and services tax received		607,168	773,662
Other revenue		176,159	216,001
		8,295,290	8,849,223
Payments			
Employee costs		(2,503,511)	(2,247,593)
Materials and contracts		(2,534,693)	(2,204,131)
Utility charges		(404,935)	(370,049)
Finance costs		(42,433)	(45,444)
Insurance paid		(313,875)	(294,793)
Goods and services tax paid		(275,548)	(346,079)
Other expenditure		(362,043)	(338,369)
		(6,437,038)	(5,846,458)
Net cash provided by operating activities	17(b)	1,858,252	3,002,765
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment		(2,287,858)	(1,613,702)
Payments for construction of infrastructure	9(a)	(3,341,246)	(4,887,673)
Capital grants, subsidies and contributions		3,306,489	4,726,741
Proceeds from financial assets at amortised cost - self supporting loans		18,714	50,259
Proceeds from sale of property, plant & equipment		134,225	356,040
Net cash (used in) investing activities		(2,169,676)	(1,368,335)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	27(a)	(106,557)	(136,324)
Payments for principal portion of lease liabilities	27(c)	(9,458)	(7,272)
Net cash (used in) financing activities		(116,015)	(143,596)
Net increase (decrease) in cash held		(427,439)	1,490,834
Cash at beginning of year		7,135,083	5,644,249
Cash and cash equivalents at the end of the year	17(a)	6,707,644	7,135,083

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



SHIRE OF WONGAN-BALLIDU
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	25	3,367,555	3,354,059	3,170,134
Rates excluding general rates	25	37,882	37,882	30,579
Grants, subsidies and contributions		3,070,654	491,067	3,842,410
Fees and charges		642,211	684,397	655,203
Interest revenue		231,388	143,180	145,258
Other revenue		176,159	108,050	160,141
Profit on asset disposals		24,395	15,280	201,053
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	2,102	0	4,607
		7,552,346	4,833,915	8,209,385
Expenditure from operating activities				
Employee costs		(2,496,773)	(2,716,739)	(2,195,783)
Materials and contracts		(1,778,262)	(1,630,009)	(1,530,888)
Utility charges		(404,935)	(394,853)	(370,049)
Depreciation		(8,488,724)	(3,656,297)	(3,628,872)
Finance costs		(42,433)	(43,600)	(44,967)
Insurance		(313,875)	(290,861)	(294,793)
Other expenditure		(362,043)	(389,644)	(338,369)
Loss on asset disposals		(12,914)	(35,273)	(43,652)
		(13,899,959)	(9,157,276)	(8,447,373)
Non cash amounts excluded from operating activities	26(a)	8,444,695	3,676,290	3,411,130
Amount attributable to operating activities		2,097,082	(647,071)	3,173,142
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		3,442,589	4,866,395	4,537,550
Proceeds from disposal of assets		134,225	248,000	356,040
Proceeds from financial assets at amortised cost - self supporting loans	27(a)	18,714	18,400	50,259
		3,595,528	5,132,795	4,943,849
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(2,287,858)	(3,266,178)	(2,020,151)
Purchase and construction of infrastructure	9(a)	(3,341,246)	(5,514,878)	(4,887,673)
		(5,638,856)	(8,781,056)	(6,907,824)
Non-cash amounts excluded from investing activities	26(b)	0	0	70,956
Amount attributable to investing activities		(2,043,328)	(3,648,261)	(1,893,019)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	27(a)	0	750,000	0
Transfers from reserve accounts	28	1,341,800	1,840,346	742,225
		1,351,552	2,590,346	742,225
Outflows from financing activities				
Repayment of borrowings	27(a)	(106,557)	(106,400)	(136,324)
Payments for principal portion of lease liabilities	27(c)	(9,458)	(8,882)	(7,272)
Transfers to reserve accounts	28	(945,636)	(893,129)	(1,911,795)
		(1,061,651)	(1,008,411)	(2,055,391)
Amount attributable to financing activities		289,901	1,581,935	(1,313,166)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	26(c)	2,744,736	2,713,397	2,777,779
Amount attributable to operating activities		2,097,082	(647,071)	3,173,142
Amount attributable to investing activities		(2,043,328)	(3,648,261)	(1,893,019)
Amount attributable to financing activities		289,901	1,581,935	(1,313,166)
Surplus or deficit after imposition of general rates	26(c)	3,088,391	0	2,744,736

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



SHIRE OF WONGAN-BALLIDU
FOR THE YEAR ENDED 30 JUNE 2024
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**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The *Local Government (Financial Management) Regulations 1996* provide that:

- land and buildings classified as property, plant and equipment; or
 - infrastructure; or
 - vested improvements that the local government controls;
- and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment*, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

Critical accounting estimates and judgements

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

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

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

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 8
 - Infrastructure - note 9
- Expected credit losses on financial assets - note 5
- Assets held for sale - note 7
- Impairment losses of non-financial assets - note 8 and 9
- Measurement of employee benefits - note 15

Fair value hierarchy information can be found in note 24

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 29 of the financial report.

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

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

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

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

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



SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Pool Inspections	Compliance safety check	Single point in time	Single point in time, based on equal annual fee over 4 years cycle.	None	After inspection complete, based on a 4 year cycle
Other Inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Output method based on regular weekly and fortnightly period as proportionate to collection service



Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	On entry or conclusion of hire
Memberships	Pool memberships	Over time	Payment in full in advance	Refund for unused portion on application	Output method over 12 months and match to access rights
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	When claim is agreed

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

Revenue Recognition

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

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,405,437	0	3,405,437
Grants, subsidies and contributions	3,070,654	0	0	0	3,070,654
Fees and charges	642,211	0	0	0	642,211
Service charges	0	0	0	0	0
Interest revenue	0	0	231,557	(169)	231,388
Other revenue	0	0	0	176,159	176,159
Capital grants, subsidies and contributions	0	3,463,624	0	(21,035)	3,442,589
Total	3,712,865	3,463,624	3,636,994	154,955	10,968,438

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,200,713	0	3,200,713
Grants, subsidies and contributions	3,842,410	0	0	0	3,842,410
Fees and charges	655,203	0	0	0	655,203
Interest revenue	0	0	145,421	(163)	145,258
Other revenue	0	0	0	160,141	160,141
Capital grants, subsidies and contributions	0	4,131,101	0	406,449	4,537,550
Total	4,497,613	4,131,101	3,346,134	566,427	12,541,275

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2024 Actual \$	2023 Actual \$
Interest revenue		
Financial assets at amortised cost - self supporting loans	7,435	8,281
Interest on reserve account	161,716	88,242
Rates instalment and penalty interest (refer Note 25)	19,851	18,187
Other interest revenue	42,386	30,548
	231,388	145,258

The 2024 original budget estimate in relation to:
Trade and other receivables overdue interest was \$0.

Fees and charges relating to rates receivable
Charges on instalment plan

4,641 **3,450**

The 2024 original budget estimate in relation to:
Charges on instalment plan was \$5,000.

(b) Expenses

Auditors remuneration
- Audit of the Annual Financial Report

41,300 **32,500**
41,300 **32,500**

Employee Costs
Employee benefit costs

2,496,773 **2,195,783**
2,496,773 **2,195,783**

Other expenditure
Sundry expenses

362,043 **338,369**
362,043 **338,369**

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

3. CASH AND CASH EQUIVALENTS

Note	2024	2023
	\$	\$
Cash at bank and on hand	3,307,354	3,338,628
Term deposits	3,400,290	3,796,455
Total cash and cash equivalents	6,707,644	7,135,083
Held as		
- Unrestricted cash and cash equivalents	3,149,435	2,555,156
- Restricted cash and cash equivalents	3,558,209	4,579,927
17	6,707,644	7,135,083

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

Note	2024	2023
	\$	\$
(a) Current assets		
Financial assets at amortised cost	18,255	18,400
	18,255	18,400
Other financial assets at amortised cost		
Self supporting loans receivable	18,255	18,400
26(c)	18,255	18,400
Held as		
- Unrestricted other financial assets at amortised cost	18,255	18,400
	18,255	18,400
(b) Non-current assets		
Financial assets at amortised cost	171,371	189,940
Financial assets at fair value through profit or loss	103,964	101,862
	275,335	291,802
Financial assets at amortised cost		
Self supporting loans receivable	171,371	189,940
	171,371	189,940
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	101,862	97,255
Movement attributable to fair value increment	2,102	4,607
Units in Local Government House Trust - closing balance	103,964	101,862

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 24 (i)) due to the observable market rates).

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from

Financial assets at fair value through profit or loss

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

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



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SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

5. TRADE AND OTHER RECEIVABLES

Note	2024	2023
	\$	\$
Current		
Rates and statutory receivables	97,690	95,467
Trade receivables	248,915	938,895
ATO receivable	97,833	0
Allowance for credit losses of trade receivables	(56,942)	(56,942)
	387,496	977,420
Non-current		
Rates and statutory receivables	47,369	37,346
	47,369	37,346

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

Note	30 June 2024 Actual	30 June 2023 Actual	1 July 2022 Actual
	\$	\$	\$
Trade and other receivables from contracts with customers	248,915	938,895	861,484
Contract assets	452,858	54,475	0
Allowance for credit losses of trade receivables	(56,942)	(56,942)	0
Total trade and other receivables from contracts with customers	644,831	936,428	861,484

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other receivables

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

Measurement

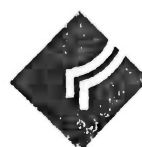
Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

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

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

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



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SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

6. INVENTORIES

Note	2024	2023
	\$	\$
Current		
Fuel and materials	23,064	12,918
	23,064	12,918
Non-current		
Land held for resale		
Development costs	15,236	15,236
	15,236	15,236
The following movements in inventories occurred during the year:		
Balance at beginning of year	28,154	116,388
Inventories expensed during the year	(273,801)	(399,677)
Transfer of land held for sale to PPE	0	(15,236)
Additions to inventory	283,947	326,679
Balance at end of year	38,300	28,154

MATERIAL ACCOUNTING POLICIES

General

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

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

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

Land held for resale (Continued)

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

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

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

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

7. OTHER ASSETS

	2024	2023
	\$	\$
Other assets - current		
Prepayments	65,893	33,113
Contract assets	452,858	54,475
	518,751	87,588
Non-current assets held for sale		
Land	0	21,155
	0	21,155

Land classified as held for sale

During the year land was disposed of on Ballidu South East road to CBH.

Contract assets

The Shire's contract assets represent work completed, which have not been invoiced at year end. This is due to the Shire not having met all the performance obligations in the contract which give rise to an unconditional right to receive consideration.

MATERIAL ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Non-current assets held for sale

Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable.

Contract assets

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Assets not subject to operating lease			Plant and equipment				Total property, plant and equipment
	Land	Buildings - non-specialised	Buildings - specialised	Furniture and equipment	Plant and equipment	Motor vehicles	PPE - work in progress	
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	1,846,500	3,986,311	22,754,830	179,735	3,790,168	261,179	215,042	32,962,809
Additions*	21,155	55,270	972,129	0	699,693	258,786	13,118	2,020,151
Disposals	0	0	0	0	(100,111)	(60,440)	0	(160,551)
Assets classified as held for sale	(21,155)			0	0	0	0	(21,155)
Work in progress capitalised	0	5,110	138,976	0	0	0	(144,086)	0
Depreciation		(152,075)	(786,485)	(32,351)	(488,193)	(77,334)	0	(1,536,438)
Transfers	15,236			0	0	0	0	15,236
De-recognition to P&L				0	0	0	(70,956)	(70,956)
Balance at 30 June 2023	1,861,736	3,894,616	23,079,450	147,384	3,901,557	382,191	13,118	33,280,052
Comprises:								
Gross balance amount at 30 June 2023	1,861,736	4,050,656	23,865,935	448,344	6,002,145	488,292	13,118	36,730,226
Accumulated depreciation at 30 June 2023	0	(156,040)	(786,485)	(300,960)	(2,100,588)	(106,101)	0	(3,450,174)
Balance at 30 June 2023	1,861,736	3,894,616	23,079,450	147,384	3,901,557	382,191	13,118	33,280,052
Additions*	0	14,315	106,589	52,131	1,075,397	57,339	982,087	2,287,856
Disposals	0	0	0	0	(108,118)	(14,626)	0	(122,744)
Transfers	0	0	4,573	0	0	0	(4,573)	0
Depreciation	0	(153,312)	(804,133)	(33,422)	(443,199)	(61,217)	0	(1,495,283)
Balance at 30 June 2024	1,861,736	3,755,619	22,386,479	166,093	4,425,637	363,687	990,632	33,949,883
Comprises:								
Gross balance amount at 30 June 2024	1,861,736	4,064,971	23,977,097	500,475	6,813,470	497,013	990,632	38,705,394
Accumulated depreciation at 30 June 2024	0	(309,352)	(1,590,618)	(334,382)	(2,387,833)	(133,326)	0	(4,755,511)
Balance at 30 June 2024	1,861,736	3,755,619	22,386,479	166,093	4,425,637	363,687	990,632	33,949,883

* Asset additions included additions received at substantially less than fair value:
During the year ended 30 June 2023
During the year ended 30 June 2024



**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

Asset Class		Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date						
Land and buildings						
Land		2	Market approach using observable or estimated open market values of similar assets, adjusted for condition and comparability, at their highest and best use	Independent Valuation	June 2022	Price per hectare or sale comparison
Buildings - non-specialised		2	Market approach using observable or estimated open market values of similar assets, adjusted for condition and comparability, at their highest and best use	Independent Valuation	June 2022	Available market information and utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments
Buildings - specialised		2	Cost approach using current replacement cost	Independent Valuation	June 2022	Construction costs and current conditions, residual value and remaining useful life assessments
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.						
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.						
(ii) Cost						
Furniture and equipment			Cost approach			Purchase price
Plant and equipment			Cost approach			Purchase price
Work in progress			Cost approach			Purchase price

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - parks and ovals	Infrastructure - signs	Infrastructure - other	Infrastructure - carparks	Infrastructure - progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	100,393,192	1,711,218	10,321,738	5,629,190	448,202	5,834,160	0	201,125	124,538,825
Additions	4,478,650	41,948	0	0	0	245,615	0	121,460	4,887,673
Revaluation increments / (decrements) transferred to revaluation surplus	91,225,667	684,810	6,915,349	(2,692,680)	(276,320)	(789,848)	135,644		95,202,622
Work in progress capitalised	0	0	0	0	0	201,125	0	(201,125)	0
Depreciation	(1,401,692)	(55,639)	(109,191)	(234,079)	(3,237)	(282,026)	0	0	(2,085,864)
Transfers	(197,648)	0	0	608,400	0	(594,620)	197,648	0	13,780
Balance at 30 June 2023	194,498,169	2,382,337	17,127,896	3,310,831	168,645	4,614,406	333,292	121,460	222,557,036
Comprises:									
Gross balance at 30 June 2023	194,498,169	2,382,337	17,127,896	3,458,807	168,645	4,842,690	333,292	121,460	222,933,296
Accumulated depreciation at 30 June 2023	0	0	0	(147,976)	0	(228,284)	0	0	(376,260)
Balance at 30 June 2023	194,498,169	2,382,337	17,127,896	3,310,831	168,645	4,614,406	333,292	121,460	222,557,036
Additions	3,084,483	141,074	0	28,683	0	80,971	0	26,035	3,341,246
Depreciation	(6,252,628)	(84,221)	(285,415)	(143,741)	(606)	(230,305)	(7,518)		(6,984,434)
Balance at 30 June 2024	191,310,024	2,459,190	16,842,481	3,195,773	168,039	4,465,072	325,774	147,495	218,913,848
Comprises:									
Gross balance at 30 June 2024	197,562,652	2,523,411	17,127,896	3,487,490	168,645	4,923,661	333,292	147,495	226,274,542
Accumulated depreciation at 30 June 2024	(6,252,628)	(84,221)	(285,415)	(291,717)	(606)	(458,589)	(7,518)	0	(7,360,694)
Balance at 30 June 2024	191,310,024	2,459,190	16,842,481	3,195,773	168,039	4,465,072	325,774	147,495	218,913,848

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

9. INFRASTRUCTURE (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments
Infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments
Infrastructure - drainage	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments
Infrastructure - parks and ovals	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments
Infrastructure - signs	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments
Infrastructure - other	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments
Infrastructure - carparks	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments
Infrastructure - work in progress		Cost approach			Purchase price

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

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

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Buildings - non-specialised	30 - 50 Years
Buildings - specialised	50 - 80 Years
Furniture and equipment	4 - 10 Years
Plant and equipment	5 - 15 Years
Motor vehicles	2 - 5 Years
Infrastructure - roads - pavement	10 - 15 Years
Infrastructure - roads - formation	non-depreciable
Infrastructure - roads - surface	5 - 10 Years
Infrastructure - roads - table drains	non-depreciable
Infrastructure - roads - kerbing	30 - 35 Years
Infrastructure - footpaths	25 - 50 Years
Infrastructure - drainage - stormwater	60 Years
Infrastructure - drainage - culverts	60 Years
Infrastructure - parks & ovals - minor assets	5 Years
Infrastructure - parks & ovals - water tanks & standpipes	10 Years
Infrastructure - parks & ovals - reticulation	10 Years
Infrastructure - parks & ovals - lighting	10 Years
Infrastructure - parks & ovals - shelters/sheds/gazebos	15 Years
Infrastructure - parks & ovals - fencing	10 - 15 Years
Infrastructure - parks & ovals - playground equipment	10 - 15 Years
Infrastructure - parks & ovals - sandpits	10 - 15 Years
Infrastructure - parks & ovals - cemeteries	25 Years
Infrastructure - parks & ovals - walk trails	30 Years
Infrastructure - parks & ovals - garden beds	30 Years
Infrastructure - parks & ovals - brick walls	30 Years
Infrastructure - parks & ovals - retaining & paving	40 Years
Infrastructure - parks & ovals - retaining walls	15 - 20 Years
Infrastructure - parks & ovals - paths	30 Years
Infrastructure - parks & ovals - RV areas	10 - 15 Years
Infrastructure - signs	10 - 15 Years
Infrastructure - other	15 - 60 Years
Infrastructure - carparks - formation	non-depreciable
Infrastructure - carparks - pavement	50 - 60 Years
Infrastructure - carparks - surface	5 - 10 Years
Infrastructure - carparks - kerbing	30 Years

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

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

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

Revaluation

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

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

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

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

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



SHIRE OF WONGAN-BALLIDU
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FOR THE YEAR ENDED 30 JUNE 2024

11. LEASES

(a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

	Right-of-use assets - furniture and equipment	Right-of-use assets Total
Note	\$	\$
Balance at 1 July 2022	32,848	32,848
Depreciation	(6,570)	(6,570)
Balance at 30 June 2023	26,278	26,278
Gross balance amount at 30 June 2023	32,848	32,848
Accumulated depreciation at 30 June 2023	(6,570)	(6,570)
Balance at 30 June 2023	26,278	26,278
Additions	9,752	9,752
Depreciation	(9,007)	(9,007)
Balance at 30 June 2024	27,023	27,023
Gross balance amount at 30 June 2024	42,600	42,600
Accumulated depreciation at 30 June 2024	(15,577)	(15,577)
Balance at 30 June 2024	27,023	27,023

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the Shire is the lessee:

	2024 Actual \$	2023 Actual \$
Depreciation on right-of-use assets	(9,007)	(6,570)
Finance charge on lease liabilities	(961)	
Total amount recognised in the statement of comprehensive income	(9,968)	(6,570)
Total cash outflow from leases	(9,458)	(7,272)

(b) Lease Liabilities

Current
Non-current

	9,006	6,738
	17,827	18,840
27(c)	26,833	25,578

MATERIAL ACCOUNTING POLICIES

Leases

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

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

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

Details of individual lease liabilities required by regulations are provided at Note 27(c).

Right-of-use assets - measurement

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

Refer to Note 10 under revaluation for details on the material accounting policies applying to vested improvements.

Right-of-use assets - depreciation

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



SHIRE OF WONGAN-BALLIDU
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2024

11. LEASES (Continued)

(c) Lessor - Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year

2024 Actual	2023 Actual
\$	\$
100,011	100,011
100,011	100,011

MATERIAL ACCOUNTING POLICIES

The Shire as Lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 *Revenue from Contracts with Customers* to allocate the consideration under the contract to each component.



SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

12. TRADE AND OTHER PAYABLES

Current

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

2024	2023
\$	\$
233,494	217,461
325,825	151,306
30,725	16,881
0	112,411
3,189	7,822
3,648	3,920
44,210	32,500
641,091	542,301

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

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

Prepaid rates

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



SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

13. OTHER LIABILITIES

Current

	2024 \$	2023 \$
Contract liabilities	0	26,562
Capital grant/contributions liabilities	157,917	756,909
	<u>157,917</u>	<u>783,471</u>

Reconciliation of changes in contract liabilities

Opening balance	26,562	0
Additions	0	26,562
Revenue from contracts with customers included as a contract liability at the start of the period	(26,562)	0
	<u>0</u>	<u>26,562</u>

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

Reconciliation of changes in capital grant/contribution liabilities

Opening balance	756,909	518,985
Additions	0	781,408
Revenue from capital grant/contributions held as a liability at the start of the period	(620,027)	(543,484)
	<u>157,917</u>	<u>756,909</u>

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year	157,917	756,909
	<u>157,917</u>	<u>756,909</u>

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

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

SHIRE OF WONGAN-BALLIDU
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FOR THE YEAR ENDED 30 JUNE 2024

14. BORROWINGS

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		105,829	1,702,274	1,808,103	105,986	1,808,674	1,914,660
Total secured borrowings	27(a)	105,829	1,702,274	1,808,103	105,986	1,808,674	1,914,660

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 27(a).



**PITCHER
PARTNERS**

SHIRE OF WONGAN-BALLIDU
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FOR THE YEAR ENDED 30 JUNE 2024

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Other employee leave provisions

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Total non-current employee related provisions

Total employee related provisions

	2024	2023
	\$	\$
Annual leave	191,676	230,320
Long service leave	193,572	173,643
Other employee leave provisions	5,858	5,079
	391,106	409,042
Total current employee related provisions	391,106	409,042
Long service leave	35,000	56,384
	35,000	56,384
Total non-current employee related provisions	35,000	56,384
Total employee related provisions	426,106	465,426

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

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

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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



SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

16. REVALUATION SURPLUS

	2024 Opening Balance	Total Movement on Revaluation	2024 Closing Balance	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	13,777,703	0	13,777,703	13,777,703	0	13,777,703
Revaluation surplus - Buildings - non-specialised	309,361	0	309,361	309,361	0	309,361
Revaluation surplus - Buildings - specialised	3,074,707	0	3,074,707	3,074,707	0	3,074,707
Revaluation surplus - Furniture and equipment	160,617	0	160,617	160,617	0	160,617
Revaluation surplus - Plant and equipment	2,016,215	0	2,016,215	2,016,215	0	2,016,215
Revaluation surplus - Motor vehicles	13,751	0	13,751	13,751	0	13,751
Revaluation surplus - Infrastructure - roads	141,993,556	0	141,993,556	50,767,889	91,225,667	141,993,556
Revaluation surplus - Infrastructure - footpaths	2,357,574	0	2,357,574	1,672,764	684,810	2,357,574
Revaluation surplus - Infrastructure - drainage	17,728,349	0	17,728,349	10,813,000	6,915,349	17,728,349
Revaluation surplus - Infrastructure - parks and ovals	3,754,771	0	3,754,771	6,447,451	(2,692,680)	3,754,771
Revaluation surplus - Infrastructure - signs	172,491	0	172,491	448,811	(276,320)	172,491
Revaluation surplus - Infrastructure - other	4,111,348	0	4,111,348	4,901,196	(789,848)	4,111,348
Revaluation surplus - Infrastructure - carparks	135,644	0	135,644	0	135,644	135,644
	189,606,087	0	189,606,087	94,403,465	95,202,622	189,606,087



SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

17. RESTRICTIONS OVER FINANCIAL ASSETS

The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents

Note	2024 Actual \$	2023 Actual \$
3	3,558,209	4,579,927
	3,558,209	4,579,927

The restricted financial assets are a result of the following specific purposes to which the assets may be used:

Restricted reserve accounts

Contract liabilities

Capital grant liabilities

Total restricted financial assets

28	3,400,292	3,796,456
13	0	26,562
13	157,917	756,909
	3,558,209	4,579,927

**18. UNDRAWN BORROWING FACILITIES AND CREDIT
STANDBY ARRANGEMENTS**

Credit card limit

Credit card balance at balance date

Total amount of credit unused

20,000	20,000
(3,554)	(6,580)
16,446	13,420

Loan facilities

Loan facilities - current

Loan facilities - non-current

Total facilities in use at balance date

105,829	105,986
1,702,274	1,808,674
1,808,103	1,914,660

Unused loan facilities at balance date

Nil	Nil
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SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

19. CONTINGENT LIABILITIES

The Shire of Wongan-Ballidu has identified the following sites, in relation to land owned, vested or leased, that is known to be, or suspected of being contaminated. As at the date of this report, the value and timing of remediation has not been ascertained.

Location	Land Use	Nature of Potential Contamination
4 Commercial Road (Cnr. Commercial Road and Ninan Street)	Former Service Station/Depot	Hydrocarobs

The above site is subject to following restrictions:

Under the Contaminated Sites Act 2003, this site has been classified as "remediated for restricted use".

The site use is restricted to commercial/industrial use, excluding sensitive uses such as schools, childcare centres, kindergartens, public open space and residential use.

No further management of the site in relation to contamination is required.

20. CAPITAL COMMITMENTS

	2024	2023
	\$	\$
Contracted for:		
- capital expenditure projects	144,204	0
- plant & equipment purchases	0	460,546
	144,204	460,546
Payable:		
- not later than one year	144,204	460,546

The capital expenditure projects outstanding at the end of the current reporting period represent the construction of new modular housing at Shields Crescent and Stickland Street.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2024 Actual \$	2024 Budget \$	2023 Actual \$
President's annual allowance	10,438	10,438	1,000
President's meeting attendance fees	3,120	3,055	1,350
President's annual allowance for ICT expenses	3,000	3,000	1,000
	16,558	16,493	3,350
Deputy President's annual allowance	2,610	2,610	250
Deputy President's meeting attendance fees	1,690	1,500	725
Deputy President's annual allowance for ICT expenses	3,000	3,000	1,000
Deputy President's travel and accommodation expenses	54	250	215
	7,354	7,360	2,190
All other council member's meeting attendance fees	7,670	7,500	5,385
All other council member's annual allowance for ICT expenses	15,000	15,000	5,000
All other council member's travel and accommodation expenses	44	250	177
	22,714	22,750	10,562
21(b)	46,626	46,603	16,102

(b) Key Management Personnel (KMP) Compensation

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

Short-term employee benefits	645,265	496,541
Post-employment benefits	88,283	56,703
Employee - other long-term benefits	62,402	53,794
Employee - termination benefits	48,887	26,677
Council member costs	46,626	16,102
21(a)	891,463	649,817

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Termination benefits

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

Council member costs

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

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

21. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

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

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

In addition to KMP compensation above the following transactions occurred with related parties:

	2024 Actual \$	2023 Actual \$
Sale of goods and services	16,337	2,364
Purchase of goods and services	33,245	358,607
Amounts outstanding from related parties:		
Trade and other receivables	15,632	29
Amounts payable to related parties:		
Trade and other payables	234	907

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Shire, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 21(a) and 21(b).

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

22. JOINT ARRANGEMENTS

Share of joint operations

The Shire together with the Department of Communities have a joint operational agreement with regard to the ownership of four housing units in Quinlan Street and two housing units in Patterson Street, Wongan Hills.

Shire's interest	Fair Value	2024	2023
Quinlan Street Units: 12.81%	656,270	80,065	82,066
Patterson Street Units: 11.22%	227,720	23,658	24,604

Statement of Financial Position

	2024 Actual	2023 Actual
	\$	\$
Land and buildings	109,618	109,618
Less: accumulated depreciation	(5,895)	(2,948)
Total assets	103,723	106,670

MATERIAL ACCOUNTING POLICIES

Joint operations

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

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

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

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

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

24. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

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



SHIRE OF WONGAN-BALLIDU
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FOR THE YEAR ENDED 30 JUNE 2024

25. RATING INFORMATION

(a) General Rates

RATE TYPE	Rate Description	Basis of valuation	Rate In \$	Number of Properties	2023/24 Actual Value*	2023/24 Actual Revenue	2023/24 Actual Interim Rates	2023/24 Actual Back Rates	2023/24 Actual Total Revenue	2023/24 Budget Interim Rate	2023/24 Budget Total Revenue	2022/23 Actual Total Revenue
(i) General rates	Wongan Hills	Gross rental valuation	0.10992	456	5,876,583	645,954	10,293	1,020	657,267	645,954	645,954	609,402
	Ballidu and Cadoux	Gross rental valuation	0.10992	69	465,084	51,122	566	0	51,688	51,122	51,122	48,229
	Rural	Unimproved valuation	0.0075	273	344,589,500	2,584,421	0	0	2,584,421	2,584,424	2,584,424	2,443,380
	Mining	Unimproved valuation	0.0075	3	321,985	2,415	1,620	0	4,035	2,415	2,415	2,577
	Total general rates			801	351,253,152	3,283,912	12,479	1,020	3,297,411	3,283,915	3,283,915	3,103,588
(ii) Minimum payment	Wongan Hills	Gross rental valuation	745	58	171,163	43,210	0	0	43,210	43,210	43,210	40,774
	Ballidu and Cadoux	Gross rental valuation	402	22	13,710	8,844	0	0	8,844	8,844	8,844	7,959
	Rural	Unimproved valuation	402	18	491,600	7,236	0	0	7,236	7,236	7,236	6,443
	Mining	Unimproved valuation	402	27	193,679	10,854	0	0	10,854	10,854	10,854	11,370
	Total minimum payments			125	870,152	70,144	0	0	70,144	70,144	70,144	66,546
Total general rates and minimum payments												
				926	352,123,304	3,354,056	12,479	1,020	3,367,555	3,354,059	3,354,059	3,170,134
(iii) Ex-gratia Rates	Ex-gratia Rates			0	0	37,882	0	0	37,882	37,882	37,882	30,579
	Total amount raised from rates (excluding general rates)			0	0	37,882	0	0	37,882	37,882	37,882	30,579
	Total Rates								3,405,437		3,391,941	3,200,713
	Rate instalment interest											
	Rate overdue interest											

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

*Rateable Value at time of raising of rate.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

26. DETERMINATION OF SURPLUS OR DEFICIT

		2023/24 (30 June 2024 Carried Forward)	2023/24 Budget (30 June 2024 Carried Forward)	2023/24 (1 July 2023 Brought Forward)	2022/23 (30 June 2023 Carried Forward)
Note		\$	\$	\$	\$
(a) Non-cash amounts excluded from operating activities					
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .					
Adjustments to operating activities					
	Less: Profit on asset disposals	(24,395)	(15,280)	(201,053)	(201,053)
	Less: Fair value adjustments to financial assets at fair value through profit or loss	(2,102)		(4,607)	(4,607)
	Add: Loss on disposal of assets	12,914	35,273	43,652	43,652
	Add: Lease liability interest (non-cash movement)	961	0		0
10(a)	Add: Depreciation	8,488,724	3,656,297	3,628,872	3,628,872
Non-cash movements in non-current assets and liabilities:					
	Pensioner deferred rates	(10,023)	0	(5,617)	(5,617)
7	Assets held for sale	0	0	21,155	21,155
	Employee benefit provisions	(21,384)	0	(54,132)	(54,132)
	Inventory	0	0	(17,140)	(17,140)
Non-cash amounts excluded from operating activities		8,444,695	3,676,290	3,411,130	3,411,130
(b) Non-cash amounts excluded from investing activities					
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .					
Adjustments to investing activities					
8(a)	Property, plant and equipment received for substantially less than fair value	0	0	406,449	406,449
	Non cash capital grants, subsidies and contributions	0	0	(406,449)	(406,449)
	Movement in non-current capital expenditure WIP	0	0	70,956	70,956
Non-cash amounts excluded from investing activities		0	0	70,956	70,956
(c) Surplus or deficit after imposition of general rates					
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.					
Adjustments to net current assets					
28	Less: Reserve accounts	(3,400,292)	(2,849,239)	(3,796,456)	(3,796,456)
4(a)	Less: Financial assets at amortised cost - self supporting loans	(18,255)	(18,400)	(18,400)	(18,400)
	Add: Current liabilities not expected to be cleared at end of year				
14	- Current portion of borrowings	105,829	106,400	105,986	105,986
11(b)	- Current portion of lease liabilities	9,006	8,882	6,738	6,738
	- Employee benefit provisions	41,842	41,842	41,842	41,842
Total adjustments to net current assets		(3,261,870)	(2,710,515)	(3,660,290)	(3,660,290)
Net current assets used in the Statement of Financial Activity					
	Total current assets	7,655,210	3,888,052	8,252,564	8,252,564
	Less: Total current liabilities	(1,304,949)	(1,177,537)	(1,847,538)	(1,847,538)
	Less: Total adjustments to net current assets	(3,261,870)	(2,710,515)	(3,660,290)	(3,660,290)
Surplus or deficit after imposition of general rates		3,088,391	0	2,744,736	2,744,736



SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual					Budget				
		Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Discount on early termination	Principal at 30 June 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 1 July 2023	New Loans During 2023-24	Principal Repayments During 2023-24
		\$	\$	\$		\$	\$	\$	\$	\$	\$
Recreation Centre Improvements		1,792,385	0	(86,065)	0	1,706,320	0	(87,843)	1,706,321	0	(88,000)
Total		1,792,385	0	(86,065)	0	1,706,320	0	(87,843)	1,706,321	0	(88,000)
Self Supporting Loans											
Construction of Aged Persons Units		5,226	0	(5,226)	0	0	0	0	0	0	0
Construction of Aged Persons Units		226,390	0	(18,050)	0	208,340	0	(18,714)	208,341	0	(18,400)
Wongan Hills Community Store		28,136	0	(26,983)	(1,153)	0	0	0	0	0	0
Lake Ninian/Hinds BFB Fire Shed		0	0	0	0	0	0	0	0	750,000	0
Total Self Supporting Loans		259,752	0	(50,259)	(1,153)	208,340	0	(18,714)	208,341	750,000	(18,400)
Total Borrowings	14	2,052,137	0	(136,324)	(1,153)	1,914,660	0	(106,557)	1,914,662	750,000	(106,400)

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

Borrowing Finance Cost Payments

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023
Recreation Centre Improvements	152	WATC	2.05%	10/12/2039	(34,307)	(35,800)	(33,856)
Total					(34,307)	(35,800)	(33,856)
Self Supporting Loans Finance Cost Payments							
Construction of Aged Persons Units	147	WATC	6.91%	Completed	0	0	0
Construction of Aged Persons Units	151B	WATC	3.65%	4/10/2032	(7,435)	(7,800)	(6,113)
Wongan Hills Community Store	153	WATC	2.02%	Completed	0	0	0
Lake Ninian/Hinds BFB Fire Shed	N/A	WATC	4.59%	N/A	0	0	0
Total Self Supporting Loans Finance Cost Payments					(7,435)	(7,800)	(6,113)
Total Finance Cost Payments					(41,742)	(43,600)	(39,969)

* WATC = Western Australian Treasury Corporation

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

27. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2023/24

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate %	Amount Borrowed		Amount (Used)	
					2024 Actual	2024 Budget	2024 Actual	2024 Budget
Lake Ninan/Hinds BFB Fire Shed	WATC	Fixed	10	4.59%	\$ 0	\$ 750,000	\$ 0	\$ (750,000)
					0	750,000	0	(750,000)

* WATC = Western Australian Treasury Corporation

(c) Lease Liabilities

Purpose	Note	Actual					Budget						
		Principal		Principal at 30 June 2023	Principal Repayments		Principal at 30 June 2024	Principal		Principal at 30 June 2024			
		Principal at 1 July 2022	New Leases During 2022-23		Repayments During 2022-23	New Leases During 2023-24		Repayments During 2023-24	Interest During 2023-24				
Photocopiers		\$ 32,850	\$ 0	\$ (7,272)	\$ 25,578	\$ 9,752	\$ (9,458)	\$ 961	\$ 26,833	\$ 25,768	\$ 0	\$ (8,882)	\$ 16,886
Total Lease Liabilities	11(b)	32,850	0	(7,272)	25,578	9,752	(9,458)	961	26,833	25,768	0	(8,882)	16,886
Lease Finance Cost Payments													
Purpose	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023	Lease Term					
Photocopiers	1	Ricoh Finance	3.30%	1/07/2027	\$ 961	\$ 0	\$ 0	5 years					
Total Finance Cost Payments					961	0	0						

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

28. RESERVE ACCOUNTS

RESERVE ACCOUNTS	2024						2024						2024						2023					
	Actual			Budget			Actual			Budget			Actual			Budget			Actual			Budget		
	Opening Balance	Transfer to	Actual (from)	Closing Balance	Opening Balance	Transfer to	Actual (from)	Closing Balance	Opening Balance	Transfer to	Actual (from)	Closing Balance	Opening Balance	Transfer to	Actual (from)	Closing Balance	Opening Balance	Transfer to	Actual (from)	Closing Balance	Opening Balance	Transfer to	Actual (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council																								
(a) Long Service Leave Reserve	41,842	0	0	41,842	41,842	0	0	41,842	41,842	0	0	41,842	41,842	0	0	41,842	41,842	0	0	0	0	0	0	41,842
(b) Depot Improvement Reserve	10,572	0	0	10,572	10,572	0	0	10,572	10,572	0	0	10,572	10,572	0	0	10,572	10,572	0	0	0	0	0	0	10,572
(c) Plant Reserve	1,267,997	565,920	(900,000)	933,917	1,267,997	586,459	(998,546)	855,910	1,267,997	586,459	(998,546)	846,642	846,642	679,347	(257,992)	1,267,997	846,642	679,347	(257,992)	0	0	0	0	1,267,997
(d) Housing Reserve	380,844	0	0	380,844	380,844	0	(200,000)	180,844	380,844	0	(200,000)	180,844	363,162	17,682	0	380,844	363,162	17,682	0	(9,516)	0	0	0	380,844
(e) Wongan Hills Community Resource Centre Reserve	27,923	0	(15,000)	12,923	27,923	0	(15,000)	12,923	27,923	0	(15,000)	12,923	37,439	0	(9,516)	27,923	37,439	0	(9,516)	0	0	0	0	27,923
(f) Swimming Pool Reserve	343,188	50,000	(120,000)	273,188	343,188	0	(120,000)	223,188	343,188	0	(120,000)	223,188	64,155	320,000	(40,967)	343,188	64,155	320,000	(40,967)	0	0	0	0	343,188
(g) Historical Publications Reserve	7,126	0	0	7,126	7,126	0	0	7,126	7,126	0	0	7,126	7,126	0	0	7,126	7,126	0	0	0	0	0	0	7,126
(h) Special Projects Reserve	889,102	161,716	(50,000)	1,000,818	889,102	291,670	(250,000)	930,772	889,102	291,670	(250,000)	861,818	861,818	527,284	0	889,102	861,818	527,284	0	0	0	0	889,102	
(i) Waste Management Reserve	60,366	0	0	60,366	60,366	0	0	60,366	60,366	0	0	60,366	60,366	5,000	0	60,366	60,366	5,000	0	0	0	0	60,366	
(j) Housing - Stickland Street Reserve	63,582	5,000	0	68,582	63,582	5,000	0	68,582	63,582	5,000	0	68,582	68,582	5,000	0	63,582	68,582	5,000	0	0	0	0	63,582	
(k) Housing - Quinlan Street Reserve	59,915	5,000	0	64,915	59,915	5,000	0	64,915	59,915	5,000	0	64,915	64,915	5,000	0	59,915	64,915	5,000	0	0	0	0	59,915	
(l) Housing - Patterson Street Reserve	59,357	5,000	0	64,357	59,357	5,000	0	64,357	59,357	5,000	0	64,357	64,357	5,000	0	59,357	64,357	5,000	0	0	0	0	59,357	
(m) Sporting Co-Location Reserve	237,160	0	(103,800)	133,360	237,160	0	(103,800)	133,360	237,160	0	(103,800)	133,360	568,910	0	(331,750)	237,160	568,910	0	(331,750)	0	0	0	237,160	
(n) Finance System Replacement Reserve	0	0	0	0	0	0	0	0	0	0	0	0	102,000	0	(102,000)	0	102,000	0	(102,000)	0	0	0	0	
(o) Building Asset Management Reserve	347,482	153,000	(153,000)	347,482	347,482	893,129	(1,840,346)	2,849,239	347,482	893,129	(1,840,346)	2,626,886	2,626,886	347,482	(742,225)	347,482	2,626,886	347,482	(742,225)	0	0	0	347,482	
	3,796,456	945,636	(1,341,800)	3,400,292	3,796,456	893,129	(1,840,346)	2,849,239	3,796,456	893,129	(1,840,346)	2,626,886	2,626,886	1,911,795	(742,225)	3,796,456	2,626,886	1,911,795	(742,225)	0	0	0	3,796,456	

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

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

28. RESERVE ACCOUNTS (Continued)

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

Name of reserve account Restricted by council	Purpose of the reserve account
(a) Long Service Leave Reserve	To be used for Council's current and non-current long service leave liability.
(b) Depot Improvement Reserve	To be used to fund capital improvements and maintenance works at the Shire of Wongan-Ballidu depot.
(c) Plant Reserve	To be used for the purchase of major plant.
(d) Housing Reserve	To be used to fund land development and housing projects as identified by the Shire of Wongan-Ballidu.
(e) Wongan Hills Community Resource Centre Reserve	To be used to transfer funds from the Community Resource Centre operations for future purchase of capital, furniture & equipment.
(f) Swimming Pool Reserve	To be used to fund capital and maintenance works at the Wongan Hills Memorial Swimming Pool.
(g) Historical Publications Reserve	To be used to fund historical publications and projects of the Shire.
(h) Special Projects Reserve	To be used to fund special projects as identified by the Shire of Wongan-Ballidu.
(i) Waste Management Reserve	To be used to fund the future waste management facility needs of the Shire.
(j) Housing - Stickland Street Reserve	To be used to fund the capital and operating costs of the Housing joint venture in Stickland Street.
(k) Housing - Quinlan Street Reserve	To be used to fund the capital and operating costs of the Housing joint venture in Quinlan Street.
(l) Housing - Patterson Street Reserve	To be used to fund the capital and operating costs of the Housing joint venture in Patterson Street.
(m) Sporting Co-Location Reserve	To be used to fund the capital improvements associated with the co-location of sporting facilities within Wongan Hills.
(n) Finance System Replacement Reserve	To be used to fund the replacement of the Shire's core software applications.
(o) Building Asset Management Reserve	To be used to fund future building capital renewals and upgrades in the Shire of Wongan-Ballidu.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

29. TRUST FUNDS

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

	1 July 2023	Amounts Received	Amounts Paid	30 June 2024
	\$	\$	\$	\$
Fire Brigades	7,674	0	0	7,674
Discover Golden Horizons	27,641	0	0	27,641
	35,315	0	0	35,315





Auditor General

INDEPENDENT AUDITOR'S REPORT 2024

Shire of Wongan-Ballidu

To the Council of the Shire of Wongan-Ballidu

Opinion

I have audited the financial report of the Shire of Wongan-Ballidu (Shire) which comprises:

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

In my opinion, the financial report:

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

Basis for opinion

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

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

Other information

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

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

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

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

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



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



Shire of Wongan-Ballidu

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