



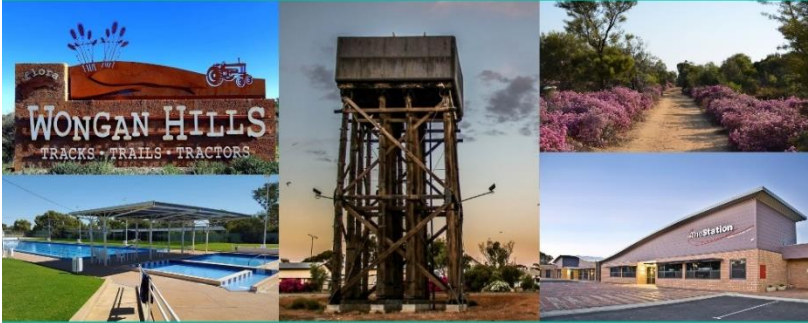
Shire of
Wongan-Ballidu



Worl Boodja - Sky Country



Wongan Hills - Tracks, Trails and Tractors



Ballidu - A Classic Country Town



Cadoux - Earthquake Town 1979



ANNUAL REPORT 2022/2023

ACKNOWLEDGEMENT OF COUNTRY

We acknowledge the Ballardong Noongar, Yued Noongar and Marlinyu Ghoorlie 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.



CONTENTS

ACKNOWLEDGEMENT OF COUNTRY	2
CONTENTS	3
PRESIDENTS MESSAGE	4
COUNCIL	6
COUNILLORS MEETING ATTENDANCE	7
EXECUTIVE TEAM	8
EXECUTIVE MANAGEMENT STRUCTURE	9
2022/2023 REPORTS OF THE CEO	10
OFFICE OF THE CEO	11
COMMUNITY STRATEGIC PLAN	16
COMMUNITY STRATEGIC PLAN 2023/2024 FUTURE PLAN	22
INFRASTRUCTURE AND WORKS	27
COMMUNITY SERVICES	33
REGULATORY SERVICES	39
CORPORATIVE SERVICES	42
FINANCIAL REPORT	44





PRESIDENTS MESSAGE

I am pleased to present the Shire of Wongan Ballidu Annual Report for the 2022/2023 Financial Year. Thank you to all Shire staff for their outstanding hard work during the year. The Shire was named in the Office of the Auditor General's (OAG) inaugural Top 20 list of Best Practice Local Governments in Western Australia based on the 2022/23 financial audit process. This is a massive achievement for our tier 4 local government and is a credit to all Shire staff involved. This provides further certainty to the public of the integrity and credibility of the Shire's operations.

The Wongan Hills Sports and Recreation Centre has continued to develop with the bowling green commencement and we are proud to be using local businesses and suppliers while working on this project. I thank all staff for their help and work with this project and look forward to the completion and welcoming the bowling green addition.

The Wongan Hills Airport was officially opened with new upgrades to the shelter making it more serviceable for patient transfers and emergency workers to safely carry out patient care.

Road safety and bike paths, continued to be a major priority for council with a total of \$132,570 spent on footpaths to improve and reduce risk to our communities and \$4,499,509 spent on capital road projects reconstruction and widening our roads. Thank you to all works and services staff on all projects.

February 2023 saw the Wongan Hills Seniors Recreation Centre open, and I am pleased to have council support financially and further continue to provide a wide range of social health and wellbeing to cater for seniors within our Shire. Thank you to the wonderful committee who has worked hard to get this seniors centre up running and we will continue to support all seniors, special needs and disabilities within the Shire of Wongan Ballidu.

Thank you to all shire staff for our many community services events this year, from Bike it to School Breakfast, Ballardong Stargazing Weekend, Ballroom Bingo, Total Solar Eclipse Event, National Road Safety Week and many more successful community led events and programs.

Council is pleased to successfully continue to obtain the services of Dr Ajit Chaurasia and staff with a negotiated 5 year extension, which will continue to maintain an excellent service of health care to our community.

Thank you to our local Volunteer Bush Fire Brigades for their dedication once again. Much appreciation and thank you to our Chief Bush Fire Control Officer, Ross Lane, I praise you all, for your continued hard work. Thank you to our local Volunteer Fire and Rescue Services and St John Ambulance members for the vital services you continue to provide.

Thank you to the Ballidu Progress Group, Wongan Hills Apex, Rotary and CWA for hosting the Australian Day Breakfast. Congratulations to all Community Service Award Winners and School Scholarship Award Winners. 2023 Citizen of the Year, Alfreda Lyon, Community Group of the Year, Ballidu Contemporary Art Society, and Community Event of the Year, Wongan Hills Community Gardens Opening, Congratulations and well deserved. Congratulations to all community members who pledged to become an Australian Citizen.

In closing, I give my appreciation to Deputy President, Cr Andrew Tunstill who has supported me, and to fellow Councillors for your support throughout the year. To CEO, Stuart Taylor, executive staff and all of the staff within our Shire, without your support, collaboration and enthusiasm, this Shire wouldn't be the best it is.



Sincerely
Cr Mandy Stephenson
Shire President

COUNCIL

Shire President

Cr Mandy Stephenson

Term Expiring 2025

M: 0439 662 515

E: crmstephenson@wongan.wa.gov.au



Deputy Shire President

Cr Andrew Tunstill

Term Expiring 2023

M: 0429 662 066

E: cratunstill@wongan.wa.gov.au



Cr Sue Falconer

Term Expiring 2023

M: 0427 711 502

E: crsfalconer@wongan.wa.gov.au



Cr Dwight Coad

Term Expiring 2025

M: 0427 478 481

E: crdcoad@wongan.wa.gov.au



Cr Stuart Boekeman

Term Expiring 2025

M: 0427 777 105

E: crsboekeman@wongan.wa.gov.au



Cr Brad West

Term Expiring 2023

M: 0429 721 042

E: crbwest@wongan.wa.gov.au



Cr Kellie Anspach

Term Expiring 2023

M: 0428 711 368

E: crkanspach@wongan.wa.gov.au



COUNCILLORS MEETING ATTENDANCE

NAME	ORDINARY COUNCIL MEETING		SPECIAL COUNCIL MEETING	
	Eligible	Attended	Eligible	Attended
Cr Mandy Stephenson	11	11	2	2
Cr Stuart Boekeman	11	8	2	1
Cr Andrew Tunstill	11	6	2	2
Cr Kellie Anspach	11	8	2	1
Cr Dwight Coad	11	10	2	1
Cr Brad West	11	10	2	2
Cr Sue Falconer	11	11	2	1

NAME	AUDIT & FINANCE COMMITTEE	
	Eligible	Attended
Cr Mandy Stephenson	1	1
Cr Kellie Anspach	1	1
Cr Brad West	1	0

EXECUTIVE TEAM



Chief Executive Officer

Stuart Taylor

M: 0428 322 123

E: shire@wongan.wa.gov.au



Deputy Chief Executive Officer

Sam Dolzadelli

M: 0427 089 043

E: sam.dolzadelli@wongan.wa.gov.au



Manager Works & Services

Stephen Casey - Commenced January 2023

M: 0438 648 303

E: stephen.casey@wongan.wa.gov.au



Manager Regulatory Services

Melissa Marcon

M: 0427 711 363

E: melissa.marcon@wongan.wa.gov.au



Manager Community Services

Ross Rayson – Commenced June 2023

M: 0407 065 339

E: ross.rayson@wongan.wa.gov.au

Manager Community Services

Jack McNulty - Finished February 2023

Manager Works & Services

Karl Mickle - Finished January 2023

EXECUTIVE MANAGEMENT STRUCTURE

OFFICE OF THE CEO

Chief Executive Officer

Stuart Taylor

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

CORPORATE SERVICES

Deputy Chief Executive Officer

Sam Dolzadelli

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

COMMUNITY SERVICES

Manager Community Services

Jack McNulty – Finished February 2023

Ross Rayson – Commenced June 2023

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

Tourisms

REGULATORY SERVICES

Manager Regulatory Services

Melissa Marcon

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

INFRASTRUCTURE AND SERVICES

Manager Works and Services

Karl Mickle – Finished January 2023

Stephen Casey – Acting January-June 2023

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



2022/2023 REPORTS OF THE CEO

Chief Executive Officer

Major Projects/Highlights

As you progress through this year's report you will see in the various sections the programs undertaken through the year. The reports and tables reflect the Community Strategic Plan, and what was undertaken to achieve those community aspirations. These include but not limited to the following;

- Install solar street lighting in Fenton Place
- Completed upgrade to undercover area at Wongan Hills Airport
- Three-year service agreement with Wheatbelt Development Commission for the launch of a study hub in the Wongan Hills CRC through LUMEN, encouraging further education and study within our community for young people.
- Completed upgrade to undercover area at Wongan Hills Airport
- Secured Mocardy Dam Free hold Title and negotiating Lease for catchment area for Mocardy Dam
- Implemented Fleet Vehicles to Hybrids and EV
- Facilitated the meetings and a proposal of a future gravel event to be held within the Shire of Wongan Ballidu in conjunction with Bike it to Ballidu.
- Negotiated 5 year extension for Dr Ajit Chaurasia's services at the Medical centre.
- Completed second year of Wheatbelt Secondary Freight Network upgrade to 14kms of the Dowerin Kalannie Road



Statistics	
Number of Employees	42
Number of FTE	36
Percentage of Male Employees	55%
Percentage of Female Employees	45%
Average Tenure of Employees	5 years
Age Range of Employees	22-71 years
Average Age of Employees	49 years
Number of New Appointments	14

The financial year of 2022-2023 has been a very rewarding year in the delivery of service and infrastructure improvement. It is a credit to the Council and Shire staff in delivering significant outcomes across all areas of the shire, from maintenance of our assets to the repair, renewal and expansion of our infrastructure. As always there are those projects or items that are not always undertaken or completed due to outside pressures, however the Shire will continue to complete those projects over the coming financial year, of the programs that were undertaken, these were completed within budget constraints and within the timeframes set for this reporting year.

I would like to take this opportunity to sincerely thank every member of staff for their contribution to our success thought this year. For the most part we have delivered what we have been asked as well as other projects and initiatives along the way, you are all to be congratulated on your achievements and professionalism. A job very well done.

Finally, I would thank the Shire President and all Elected Members for their support over the past twelve months. On most measures it has been a successful year, and I look forward to the continued support of our Elected leaders.

I commend to you the following report that highlights our achievements and our strong financial position.

General Statements

Governance and Leadership

There have been many legislative changes through the last 12 months as local government continues down the reform path. Most of this can be seen by looking at all the new information now included on our website.

The main intent is to provide more effective transparency and accountability. This will continue over the next two years with further changes and models being implemented from the State to help local government be more accountable about the services and infrastructure it provides through more engagement with our community in delivering services.

The Shire has undertaken a significant Policy review process and will continue this process over the next financial year. Part of this review included adoption of an updated governance framework that sits beside the Code of Conduct for Elected Members and Code of Conduct for Staff.

Human Resources

The way we work is changing as new Work Health and Safety legislation being introduced requiring workplaces to be proactive rather than reactive to workplace safety, not only with our employees but now includes external contractors and volunteers. We have undertaken a review of our internal policies and how we manage our volunteers and contractors, as well as working with community groups that undertake events for the Shire and their own events to ensure they understand the new requirements that may impact them and the events that are holding in Shire facilities and reserves.

Overall, our workforce numbers remain the same and our turnover is similar to previous years. We continue to be as flexible as we can in offering incentives and flexible work arrangements to meet the challenges of engaging and employing staff in a restricted market while delivering face to face services to our community.



Strategic Planning

We continue to implement programs, services and infrastructure as identified within our strategic Plan to meet the needs of our community. This implemented through our budget deliberations and allocation of funding to meet these community objectives the following table highlights what we have achieved as an organisation to support the aspirations of Our Strategic Plan.

Risk Management

The Shire of Wongan Ballidu has participated in Pilot programs to assist in identifying Risks, including Cyber Security and Fleet Management risk programs. A report was presented to the Audit and Risk Committee with recommendations in reducing the risk to the Shire.

The CEO is required at least once every 3 years, to review the local governments controls, systems and procedures in relation to financial management, risk management, internal control and legislative compliance. We also completed our Regulation 5 of the *Local Government (Financial Management) Regulations 1996* and Regulation 17 of the *Local Government (Audit) Regulations 1996*

This review was undertaken by a third-party auditor and a final report was presented to the CEO on this review. The recommendations for improvements in the organisation relating to the above areas of controls, systems, and procedures. The report was presented to the Finance and Audit progress updates and comments will be presented to each Finance and Audit Committee meeting for review of our progress.

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 2022 no complaints were entered into the Register of Complaints under Section 5.121 of the Local Government Act 1995.

Community Strategic Plan

The Community Strategic Plan was reviewed in 2021 with the latest copy "Pathways to 2031" now available on the Shire's website or on request.

Corporate Business Plan

There were no modifications made to the Corporate Business Plan.

National Competition Policy Statement

The federal and state governments have a Competition Principles Agreement in place, which is binding on Local Government. The Agreement requires the Shire to carry out a number of procedures and include a report on the matter in each year's Annual Report. The three areas that affect Local Government are:

- Competitive Neutrality - to remove benefits (and costs) which accrue to government business as a result of their public ownership.
- Structural Reform - Local Government is required to reform the structure of publicly owned monopoly businesses where it is proposed to introduce competition.
- Legislation Review - to review legislation that restricts competition.

The full requirements of the package are contained in a statement issued by the Department of Local Government, Sport, and Cultural Industries.



Competitive Neutrality

Local Governments are required to apply the principle of competitive neutrality to all business activities generating user-pays income. The principle of competitive neutrality is that Government businesses should not enjoy a competitive advantage, or disadvantage, simply as a result of their public sector ownership. Annual Reports must show that a public benefit test has been conducted for all significant business activities (over \$200,000) to determine if competitive neutrality is in the public interest. Within these criteria the Shire had no disclosures for the 2021/22 reporting period with respect to competitive neutrality.

Structural Reform

The Shire of Wongan-Ballidu has no monopoly activities in this area.

Legislation Review

The Shire holds a portfolio of local laws (previously known as by-laws) which may or may not conflict with the Competition Principles Agreement. Section 3.16 of the Local Government Act 1995 requires that all the local laws of a Local Government must be reviewed within an eight-year period after their commencement to determine if they should remain unchanged or be repealed or amended. As part of this process the intention to review local laws is advertised in the media giving residents and ratepayers the opportunity to comment on any proposed changes, additions, and deletions to the Shire's local laws. There were no local laws reviewed in the 2021/22 financial year.

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 2022-2023 is as follows:

\$130,000-\$140,000	0
\$140,000-\$150,000	0
\$150,000-\$160,000	0
\$160,000-\$170,000	1
\$170,000+	0

COMMUNITY STRATEGIC PLAN 2022/2023

Success Measurement

As per the *Local Government Act 1995 Section 5.53* the Local Government in 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 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).
2022-2023 Achievements <ul style="list-style-type: none"> • During the 2022/2023 financial year the Shire coordinated numerous successful community events. <ul style="list-style-type: none"> - Ballardong Stargazing Event - Ballroom Bingo - Bike it to School Breakfast - Family Friendly Pool Party - Festival of Small Halls - Knit and Natter - Mother's Day Markets Cadoux Bus Trip - National Road Safety Week Activities (Car Crash Reenactment and Drive to Stay Alive Community Jive) - School Holiday Activities at the CRC <ul style="list-style-type: none"> • A notice board was installed in Wongan Hills main street with support from Council by Wongan Hills Rotary Club. • The Shire celebrated its first NAIDOC event at the CRC in partnership with Westpac. • The Shire launched a new website creating a more user-friendly platform for access to community information, as well continuing to use social media platforms, local community noticeboards and the Wonga-Balli Boomer to share information with the community. • The Shire offered grant opportunities to local community groups through the Community Development Fund to enhance and encourage participation for residents in community life. 		
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.

		<ul style="list-style-type: none"> Explore subsidies for older people to access local facilities for rehabilitation/medical at a discounted rate.
2022-2023 Achievements <ul style="list-style-type: none"> The Shire continued to deliver a weekly newsletter which is available for free on our website and is printed in the weekly edition of the Wonga-Balli Boomer to ensure communication channels for seniors is maintained. The Shire have made use of local community notice boards to ensure seniors are kept well informed. The Shire supported the opening of the Wongan-Ballidu Seniors Recreation Centre by offering community development support and use of the lesser hall at the Civic Centre to the group on a peppercorn lease. 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. 		
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.
2022-2023 Achievements <ul style="list-style-type: none"> The Shire and Wongan Hills CRC were successful in a grant application to offer a business traineeship. Manager Community Services and DCEO liaised with school to encourage young applicants. 		

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.	
2022-2023 Achievements <ul style="list-style-type: none"> • Provided Financial and In kind Assistance to the Visitor in support of Reynoldson Reserve • Provide the lesser hall as a venue to meet for Seniors and Apex at no cost • Upgrade to equipment at TV Retransmission site \$18,021 • Electrical upgrade to Cadoux Recreation Centre for generator capability \$4,573 • Upgrade to Chlorine Gas system at the Swimming Pool to enable efficient dosing of chemicals \$40,000 • Install solar street lighting in Fenton Place • Completed upgrade to undercover area at Wongan Hills Airport 		
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.	
2022-2023 Achievements <ul style="list-style-type: none"> • Secured Mocardy Dam Free hold Title and negotiating Lease for catchment area for Mocardy Dam • Implemented Fleet Vehicles to Hybrids and EV • 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. • Engage Wongan Hills Bushcare to replant our road verges. • Replace lighting in shire buildings with LED's 		
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.	
2022-2023 Achievements <ul style="list-style-type: none"> • Supported new Seniors group and provided access to Lessor Hall to utilise as Seniors Community Center • Ongoing maintenance of our town gardens with mowing, pruning and planting • New footpaths were installed on Banksia Crescent and Broadbent street total costing \$129,574 • Provided funding under CDF for installation of air conditioners in the lesser Hall at the Ballidu Hall • Install ramp at the Ballidu Hall for access into the lesser hall 		

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.	
2022-2023 Achievements <ul style="list-style-type: none"> The Shire uses local businesses and contractors where possible to carry out various work such as foot path installations, mechanical repairs, steel works, and electrical works. 		
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.	
2022-2023 Achievements <ul style="list-style-type: none"> Facilitated the meetings and a proposal of a future gravel event to be held within the Shire of Wongan Ballidu Continued to work closely with Astrotourism WA to develop the Shire of Wongan-Ballidu as an Astrotourism and Astrophotography destination. In 2022-23 Astrotourism WA delivered two events in the Shire-Ballardong Stargazing as part of the Reynoldson Reserve Festival, and the Eclipse Discovery Tour, aligned with the Solar Eclipse in April 2023 continued maintenance on Mount O'Brien and Christmas Rock walk trails. 		
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.	
2022-2023 Achievements <ul style="list-style-type: none"> Commenced a project to construct Shire accommodation in Shields crescent and Patterson Street 		

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.	
2022-2023 Achievements <ul style="list-style-type: none"> • 		
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.	
2022-2023 Achievements <ul style="list-style-type: none"> • We provide continued training and upskilling for our workforce staff and encourage training. • Offer an annual Traineeship through the CRC and Shire Administration • Utilisation of Dowerin Work Camp on brick paving to help foster and encourage skills and promote a work environment for corrected services. • The Shire offers support to their staff with annual flu vaccinations. 		
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.	
2022-2023 Achievements <ul style="list-style-type: none"> • Implementation of new CRMS, which provides the Shire with the tools to efficiently and effectively receive and action customer requests in a timely manner. This will ensure accountability with our customer service charter and provide the data we need to determine areas in which the publication of information could be improved, resulting in a more self-sufficient community. • Implementation of new Cloud Recordkeeping system, improving internal business processing efficiencies which allows more efficient allocation of human resourcing and more value for ratepayer dollars. • New and improved phone system which provides the Shire with real-time phone analytics so we can better determine resourcing requirements for customer service and ensure we are accountable to our customer service charter. • Implemented new legislation and updated the Shire's website to better inform residents. • The Shire collaborates with neighbouring shires to facilitate training. 		

COMMUNITY STRATEGIC PLAN 2023/2024

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

Goal	Strategy	Measure of Success/Actions
1.2 A connected, and welcoming community living in friendly Town's.	1.2.1 Ensure residents new and old are well informed, connected and made to feel welcome. 1.2.2 Provide avenues for people to access community information, access resources, knowledge, and technology in a welcoming environment. 1.2.3 Contribute to the development of current and future community leaders. 1.2.4 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 Future Activities <ul style="list-style-type: none"> • Bike it to School Breakfast • Let's Get Quizzical -Seniors Week celebration • Youth Pool Party • Community event to celebrate 60 years of the Wongan Hills Memorial Swimming Pool • Thank a Volunteer celebration 		
1.4 Older people are supported to participate in community life.	1.4.1 Improve access to health and wellbeing services. 1.4.2 Advocate for retention and expansion of aged care services. 1.4.3 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 Future Activities <ul style="list-style-type: none"> • 		
1.5 Young people are supported to maintain a connection to their Town's.	1.5.1 Advocating sustainability and viability of the school. 1.5.2 Build opportunities for young to connect with their community. 1.5.3 Explore and advocate the range of youth employment options. 1.5.4 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

		<p>leadership and mentoring (e.g., the Shire and the local School Youth Council).</p> <ul style="list-style-type: none">• Advocate for young people to participate in community engagement activities for the Communities.
<p>2023-2024 Future Activities</p> <ul style="list-style-type: none">• Ongoing partnership with LUMEN Wheatbelt Regional University		

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

Goal	Strategy	Measure of Success/Actions
2.3 Natural areas and community facilities are attractive, useful places for community and visitors.	2.3.1 Monitor current and emerging community facility needs. 2.3.2 Encourage the optimisation of existing facilities. 2.3.3 Foster and encourage the use of local places and space by community and visitors.	
2023-2024 Future Activities <ul style="list-style-type: none"> • Upgrade of paving at Wongan Hills Sport and Recreation Centre to remove trip hazards • New enclosed fencing around the playground at Wongan Hills Sport and Recreation Centre • Replacement gazebo at Federation Park in Cadoux • Preservation works to the front of the Ballidu Hall • Continue to support Wongan Ballidu Seniors Recreation Centre by use of Civic Centre – lesser hall • Contribute to the installation of fans at the Wongan Hills Sports and Recreation Centre in the Basketball/Netball courts • Resurface of main and small pools at the Wongan Hills Memorial Swimming Pool 		
2.4 Lead by example for sustainability practices, both environment and business.	2.4.1 Maintain Mocardy Dam as a local water source. 2.4.2 Shire leading by example with the sustainable use of water, energy, and waste. 2.4.3 Encourage community lead environmental programs.	
2023-2024 Future Activities <ul style="list-style-type: none"> • Waste plan for Wongan Hills, Ballidu and Cadoux waste facilities • The recycling of existing bitumen pavement in all road widening projects. • Ongoing utilisation of Mocardy Dam to provide water to the ovals and school water tank. • Engage Wongan Hills Bushcare to replant our road verges. 		
2.4 Vibrant Town centres for community and visitors.	2.4.1 Creating welcoming spaces for community and visitors in our Town centres. 2.4.2 Enhance the accessibility of paths and facilities for people of all ages and abilities.	
2023-2024 Future Activities <ul style="list-style-type: none"> • Minor repairs to existing playground equipment in playgrounds in Wongan Hills and Ballidu • Install a path to the rear of the Museum for a safer access to the machinery displays. • The continued mowing, planting and maintenance of streetscapes, road verges and parks. • New footpaths to be installed on Ellis Street and Mitchell Street total costing \$134,664. • Installation of asphalt pavement and new kerbing Stickland Street total costing \$92,797 • Community consultation and detailed design for Wongan Hills Community Park redevelopment 		



Strategic Priority Three – Our Economy - The Shire facilitates and welcomes opportunities for different employment and business needs.

Goal	Strategy	Measure of Success/Actions
3.3 Foster a vibrant and diverse local economy and employment opportunities.	3.3.1 Identifying opportunities for commercial and industrial business to headquarter in the Shire. 3.3.2 Identifying opportunities for Shire business to service surrounding operations. 3.3.3 Build the readiness of business to services emerging market needs. 3.3.4 Identify value add opportunity to support drive in/drive out workers. 3.3.5 Promote the lifestyle country living offers in the Shire.	
2023-2024 Future Activities <ul style="list-style-type: none"> The Shire uses local businesses and contractors where possible to carry out various work such as footpath installations, mechanical repairs, steel works, and electrical works. Upgrade to our road network utilising Wheatbelt Secondary Freight Network, Regional Road Group and Roads To Recovery Funding to provide safer roads for the carting of grain, lime sand, livestock machinery and general agricultural related freight. 		
3.4 Tourism contributing to a lively local economy.	3.4.1 Expand the existing suite of attractions (e.g., wildflowers, walk trails, Arts Trail etc). 3.4.2 Increase diversity of visitors by expanding accessibility and access to public toilets and showers at key tourism sites. 3.4.3 Promote Wongan-Ballidu as a place to visit.	
2023-2024 Future Activities <ul style="list-style-type: none"> Continued maintenance on Mount O'Brien and Christmas Rock walk trails Continued promotion of Wongan Hills as an Astrotourism and Astrophotography destination 		
3.4 Increased diversity and number of available accommodation and housing options.	3.4.1 Investigate and release suitable land for housing development and future shire population growth. 3.4.2 Develop and release land for commercial and industrial purposes. 3.4.3 Investigate incentives for local development that encourage and position Wongan-Ballidu as an attractive investment.	
2023-2024 Future Activities <ul style="list-style-type: none"> Commence building aspect of the Shields Crescent and Patterson Street shire accommodation project Demolish residential dwelling at Danubin Rise in preparation for future land release 		

Strategic Priority Four – Our Shire - The Shire team, culture community participation enables our vision.

Goal	Strategy	Measure of Success/Actions
4.4 An open and transparent Shire that fosters active citizenship and collaboration.	4.4.1 Expand opportunities to consult and collaborate with community. 4.4.2 Council meetings are open and more accessible to the community. 4.4.3 Empowering community to lead on key activities and initiatives.	
2023-2024 Future Activities		
4.5 A Shire culture with people that are passionate about their roles	4.5.1 Support and empower staff with the skills and tools to deliver on this plan. 4.5.2 Explore training/work experience opportunities for young people.	
2023-2024 Future Activities		
•		
4.6 Efficient and effective Shire operations	4.6.1 Business systems and reporting delivering maximum possible benefit to the community. 4.6.2 Harness opportunities to collaborate and share resources with neighbouring Shires.	
2023-2024 Future Activities		
•		

INFRASTRUCTURE AND WORKS

Manager Works and Services
Major Projects/Highlights
<p>Footpath Construction</p> <p>A total of \$132,570 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:</p> <ul style="list-style-type: none">• Banksia Crescent (West Australian Bike Network)• Broadbent Street (West Australian Bike Network) <div></div> <div><p><i>Banksia Crescent</i></p><p><i>Broadbent Street</i></p></div>
<p>Roadworks</p> <p>A total of \$4,499,509 was expended during the 2022/23 financial year on capital road projects. The following roads were major projects completed in the Shire.</p> <p>Reconstruction / Widening</p> <p>Burakin-Wialki Road 3km (Regional Road Group) Hospital Road 2.5km (Regional Road Group) Waddington Road 2km (Regional Road Group) Dowerin-Kalannie Road 14km (Wheatbelt Secondary Freight Network)</p>



Wet Mixing Dowerin-Kalannie Road

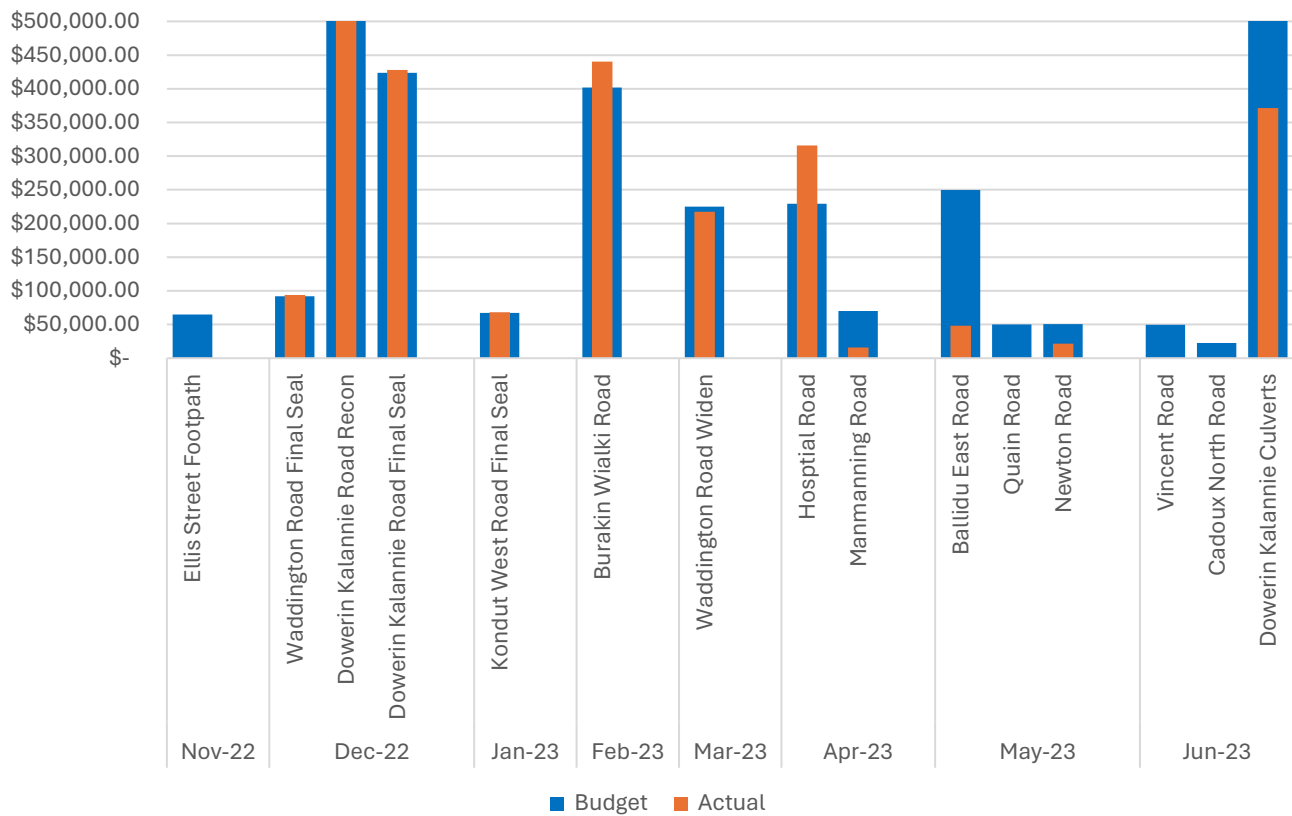


Road Widening Burakin-Wialki Road

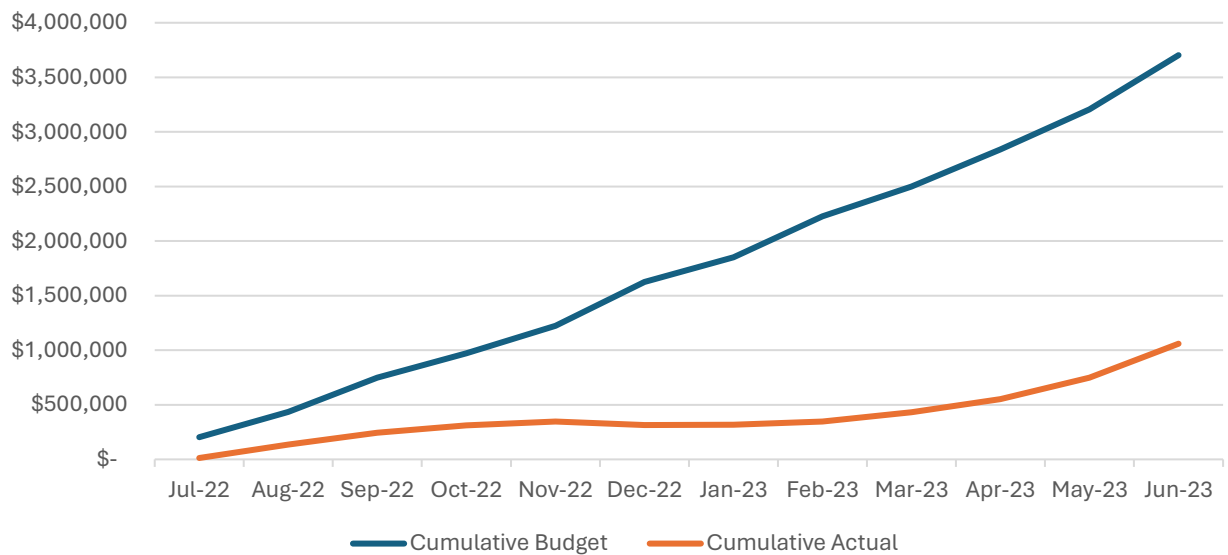


8m Seal Burakin-Wialki Road

Capital Expenditure per job and completion month



Capital Cumulative Expenditure YTD



Resurfacing

Dowerin-Kalannie Road 6km (Wheatbelt Secondary Freight Network)

Kondut West Road 2.5km (Roads To Recovery)

Waddington-Wongan Hills Road 2km (Regional Road Group)

Banksia Crescent 300m (Roads To Recovery)

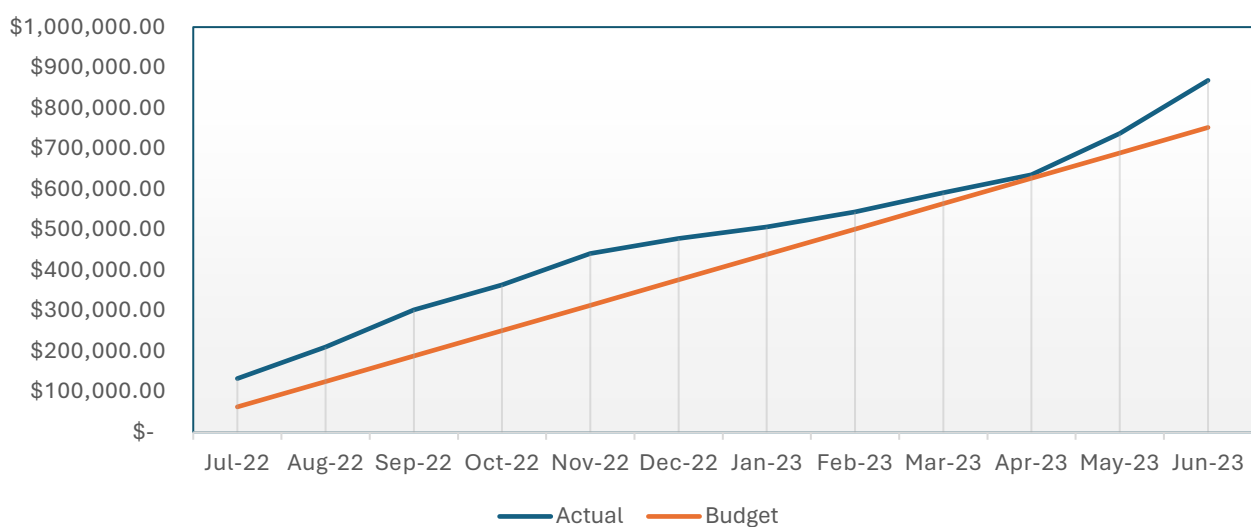
Manmanning Road (Regional Road Group)

Gravel Resheeting

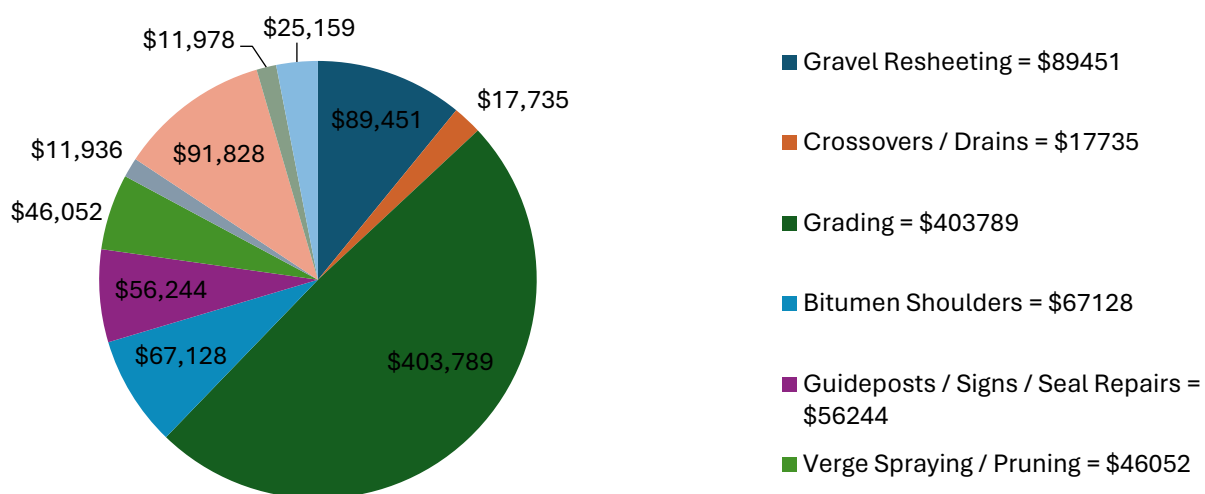
Newton Road 1km (Roads To Recovery)

Road Maintenance

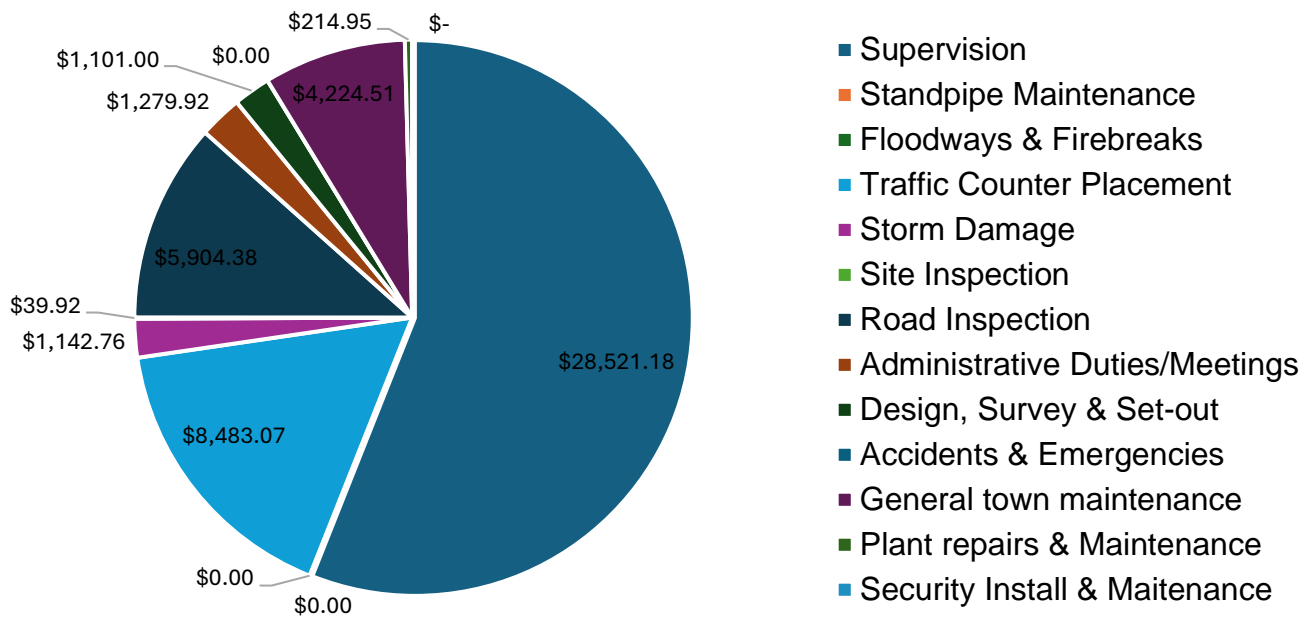
ROAD MAINTENANCE CUMULATIVE 2022-2023 (COA 12000)



COA 12000 Expenditure by Activity YTD 2022-2023



OTHERS - COA 1200 Expenditure by Activity YTD 2022-2023



Parks, Public Open Spaces and Streetscapes

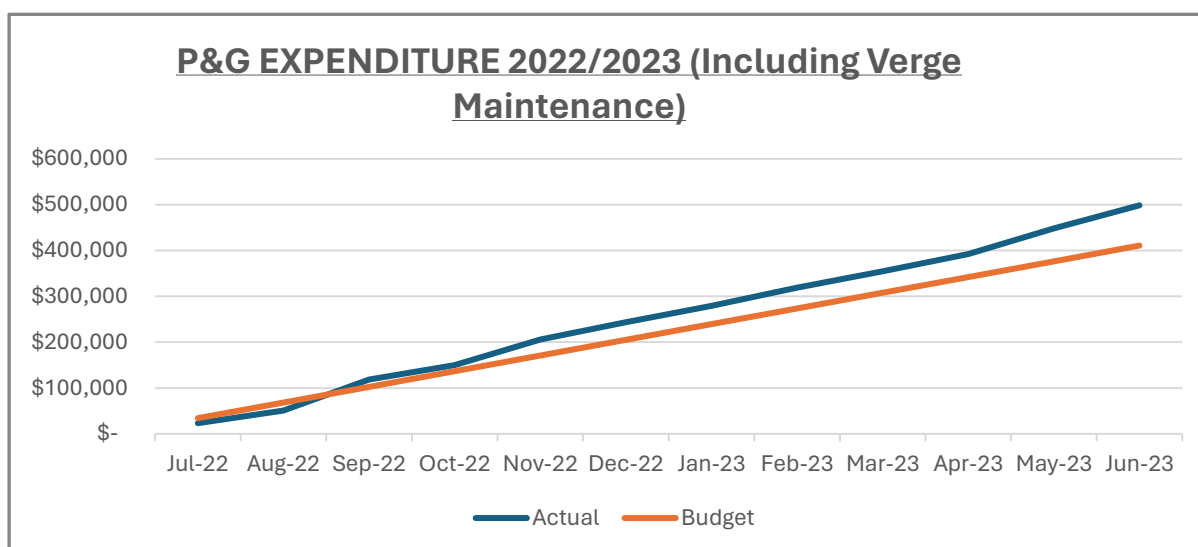
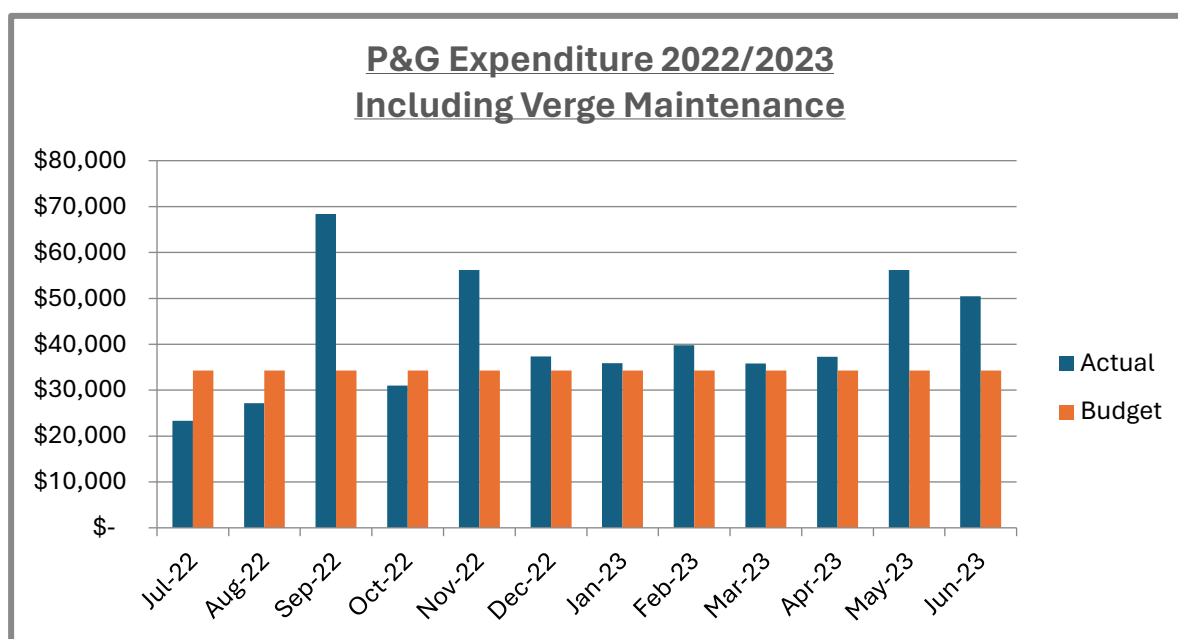
A total of \$498,683 was expended throughout the Shire for upgrades and ongoing maintenance of infrastructure. This included the additional of gardens at the Sports Pavilion along with the installation of reticulated lawn at the tennis club.

Significant upgrades were carried out at Federation Park, Cadoux. This included the installation of gravel walkways, reticulation, both planting of native species and groundcovers.

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

The Shire continues to work with Water Corporation on the upgrade and continued development of the treated effluent system. These upgrades totalled \$32,186.55 and will improve the quality of re-use water being applied to Parks and Ovals within Wongan Hills.

Garden Maintenance & Mowing	101 hours
Park Maintenance	100 hours
Road Verge & Street Tree Maintenance	209 hours
Oval	190 hours
Swimming Pool Maintenance	16 hours



Statistics

Km of Road Resurfaced	16.8km
Km of Footpaths	0.6km
Number of Trees Planted	200

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 and 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.

COMMUNITY SERVICES

Manager Community Services

Major Projects/Highlights

- *The Seniors Recreation Council of WA-Wongan Hills branch was formed in December 2022 with the official opening of the Wongan Ballidu Seniors Recreation Centre in February 2023. The aim of the group is to cater to community members over 55 years of age and provide a wide range of social; health and well-being; recreational; and cultural activities which cater to seniors, including those with special needs and disabilities. The group are currently based in the Lesser Hall of the Wongan Hills Civic Centre and meet 3 times a week.*
- The Shire has supported Lumen Wheatbelt Regional University Centre in creating the Wongan University Hub. 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 complements those in York, Narrogin, and Merredin.

Some of the highlights of the annual events calendar included:

Bike-it to School Breakfast

Our annual Bike it to School Breakfast was held Thursday 13 October in conjunction with WA Bike Month and in support of the Bike it to Ballidu event on the 15th October. WA Bike Month is an initiative to promote road safety, sustainable living and promote a healthier lifestyle. The Bike it to School Breakfast saw over 200 students from WHDHS and Cadoux Primary School attend the CRC car park where an obstacle course was laid out to promote fun and safe cycling. The local Police and Fire and Rescue attended in support, assisting with supervision of the cycle back up to the school. A highlight of the event was all participating riders receiving a free bike helmet as recognition of WA Bike Month.



Ballardong Stargazing Weekend

As part of the WA Parks Foundation's Spring into Parks initiative – Astrotourism WA, Ballardong Dreams and the Shire of Wongan-Ballidu held a successful weekend event comprised of exciting activities for tourists and local community to enjoy and explore the beauty of Wongan Hills' spectacular natural areas and superb star-filled night skies.

Day 1 was an evening under the stars at Wongan Airport. Astrotourism WA provided two astronomy guides to present the night sky, inviting guests to use their three massive telescopes. With additional telescopes provided by Astrotourism WA there was sufficient opportunity for everyone to get involved.

Catrina Smith from Ballardong Dreams delivered an interesting presentation on the Ballardong constellations and cultural stories of the night sky. There was also a Ballardong cultural dance performance which brought the crowd together around a small fire.



Day 2 saw attendees meet at the Mt Matilda carpark for a morning walk through the base of Mt Matilda, where Catrina discussed Ballardong Noongar culture involving the bush tucker that naturally grows in the area. Wildflower expert, Jolanda Keeble, also guided attendees on the walk, identifying types of vegetation and other flora in the area. After the walk, Catrina put together a bush tucker tasting session for guests to experience firsthand the natural flavours of the area.



Promotion of the event has focused on targeting tourists to visit Wongan Hills, increasing tourism during a peak period, diversifying our tourism assets and value adding to local businesses. The weekend event had approximately 50-60 people attendees from outside the Wongan-Ballidu area – a great result for boosting tourism in our Shire.

Ballroom Bingo

The Shire hosted a Ballroom Bingo event to celebrate Seniors Week 2022. This event receiving funding from the Council On The Ageing WA (COTA WA) and was designed to encourage seniors to enjoy an evening out and get moving through dancing. The event was a great success Entertainment included games of bingo with prizes, food, drinks and music provided. The event was supported by local businesses and groups who donated prizes for the Bingo.

This event encouraged all seniors in the area to attend, free of charge. Additionally, bus transport was provided for Seniors with no other means of transport. Both initiatives made the event accessible to most members of the Seniors community within the Shire.



Total Solar Eclipse Event - 2023

In November OCM, Council approved the support of an astrology event in Wongan Hills as part of the series of dark sky tourism events in regional WA hosted by Astrotourism WA during the period of the 2023 Total Solar Eclipse.

This event was held at the Wongan Hills Airport on 12 April 2023 and Astrotourism committed two (2) astrologist tour guides and 3-5 volunteer guides, who provided 5 telescopes for the event.

National Road Safety Week

In May 2023 the Shire hosted several events and activities and conducted a social media campaign to promote and educate the importance of road safety. These included:

- Wongan Hills Police placed car wreckage on Wongan Road to show the devastation that can occur if you don't drive safely.
- Emergency Simulation – 18 May 2023-Shire of Wongan Ballidu, local Police, Wongan Hills Volunteer Fire and Rescue and St John Ambulance conducted an simulation rescue drill with students from Wongan Hills District High School;
- Drive to Stay Alive Community Jive – 20 May 2023. Family friendly fun day out with children's entertainment, a free BBQ, the unveiling of the road safety community bench, installed outside the Visitors Centre. All Emergency Services were in attendance supporting the road safety message.



General Statements

Community Development

The Community Services portfolio continued to support the community in the following areas: Sport and Recreation; Community Groups; Economic Development; Tourism; Youth; and Seniors. Support is provided in a variety of ways including grant identification, workshops and seminars, training courses, marketing and promotion of community led events and programs.

CRC

The CRC continued to provide a range of 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
- Room hire (Function Room, Board Room or small office)
- Partnership with Regional Development Australia (Wheatbelt) to host a Lumen Wheatbelt Regional University Hub
-

The CRC also delivered a suite of community events on behalf of the Shire as well as a number of training courses and workshops including:

- Forklift training
- Scam awareness training

Statistics

Library

Number of Library Members	1434
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Number of Books Borrowed	1628
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Social Media/Website/Comms

Facebook Visits	10,091 (+84.5%)
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Facebook Reach	19,179 (+261.7%)
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Facebook Followers	852 Followers 125 New (+171.7%)
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Instagram Followers	285 Followers
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Number of Shire Newsletters Posted	41
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Number of Wonga-Balli Boomer Editions	41
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Community Development

Number of CDF Applications	5
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Value of CDF Grants	\$20,589
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Number of Recurrent Grants	25
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Value of Recurrent grants	\$102,128
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Number of Events Held	23
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Number of Community Groups	78
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Statutory Reporting

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 2022/23, as outlined in the Annual Progress Report included:

- The accessibility of the Ballidu Hall was previously compromised as both entrances were stepped access. In 2022/23 one of the stepped entrances was replaced with a concrete ramp. This entrance now provides full building access to both the Heritage Centre and the adjoining Café via the ramp and double doors, therefore increasing the accessibility of the whole building, and enhancing the visitor experience.
- To improve accessibility to information for all members of the community, in 2022/23 the Shire redesigned its website to make it more user friendly and accessible.

There were no changes to the Shire's DAIP during 2022/23. A current version of the plan is available electronically on the Shire's website or in other formats if requested.



REGULATORY SERVICES

Manager Regulatory Services

Major Projects/Highlights

- New solar street lighting installed along Fenton Street
- Removal of the only Kindy transportable at Cadoux which was asbestos.
- Installed emergency power outlet at Cadoux Recreation Centre
- Installed carpet in the Civic Centre as part of the agreement with Wongan Hills Seniors Citizens Recreation Centre
- Contributed half of the funding to the installation of Solar Panels at the Cadoux Recreation Centre
- Major upgrade to the Chlorine delivery system at the Wongan Hills Swimming Pool
- Re-broadcast equipment replacement at the TV Retransmission site
- Upgrade to the undercover area at the Wongan Hills Airport to be more serviceable for patient transfers.
- Equipment storage shed erected at the Shire Depot
- Retaining wall installed at the Wongan Hills Museum for water diversion.
- Installation of new ceilings at 14 Ellis Street
- Internal & External repaint at 14 Ellis Street



Wongan Hills Airport Shelter Upgrade



Shire Depot Machinery Shed



Solar Street Lighting – Fenton Place



New carpeted area in the Lesser Hall at the Wongan Hills Civic Centre

Minor Repairs

- Ramp access to the Lesser Hall at the Ballidu Hall



- UPS Battery back up for Medical Centre for Vaccines
- Painting of the War Memorial at the Civic Centre



- Repairs to flooring at the Ram Shed at the Wongan Hills Sports Pavilion

General Statements

Building and Planning

The Shire of Wongan Ballidu has seen growth in the areas of building and planning throughout 2022/2023 year.

Environmental Health

The Shire of Wongan Ballidu engage a contract Environmental Health Officer who provides information and assistance for the community in areas such as food safety, public buildings and caravan parks.

Shire Buildings Management and Maintenance

Maintenance and repairs are continuously carried out on all Shire buildings and infrastructure by both Shire employees and external contractors, in an effort to keep infrastructure in the best condition possible.

We encourage the members of our community to report any building maintenance issues and report any damage to Shire property to our Regulatory Services team as soon as possible.

Work Health and Safety

The Shire of Wongan Ballidu strives to maintain and improve excellent work health and safety thought the workforce. In 2022/2023 the Shire provided the opportunity for four new staff members to undertake the Work Health and Safety Rep training.

Statistics

Building/Planning

Number of Building Applications	23
Value of Building Applications	\$5,943,297
Number of Development Applications	8
Value of Development Applications	\$2,998,292

Health

Number of Food Premise Inspections	17
Number of Food Safe Audit Results	0
Number of Public Building Inspections	0
Number of Temporary Food Permits Issued	23
Number of Food Business Registrations Issued	20
Number of Private Swimming Pool Inspections	0

Waste

Number of Tonnes of General Waste Collected	489.98 tonnes
Number of Tonnes of Recycling Collected	69.20 tonnes

Swimming Pool

Number of Season Passes Issued	52
Number of Attendances at Pool	4393

CORPORATE SERVICES

Corporate Services

Major Projects/Highlights

- **Implementation of new Cloud Recordkeeping system** – In the second quarter of the 2022/23 FY, the Shire finalised the implementation of a cloud-based recordkeeping system, which ensures our recordkeeping practices are maintained at a high standard and processes remain efficient in the continuously evolving IT world.
- **Implementation of new Customer Request Management System (CRMS)** – Simultaneously with the above, the Shire implemented a new cloud-based CRMS. This has significantly enhanced the Shire's ability to track customer requests and ensure timely outcomes are achieved for customers.
- **New phone system at the Medical Centre** – The Shire engaged with the Medical Practice and our own telecommunications consultant to implement a new state of the art telephone system at the Medical Centre. This has greatly improved the capabilities of the customer service both internally and externally at the Medical Centre.
- **New Fire Truck** – The Shire received its new 4.4 Broadacre Fire Truck, which was allocated to the Lake Ninan/Hinds Brigade. This was a long-awaited imperative emergency management resource that the Shire required. This vastly improves the Shires firefighting capabilities to ensure the safety needs of the district is continued to be met.
- **Top 20 Best Practice local government** - The Shire was named in the Office of the Auditor General's (OAG) inaugural top 20 list of best practice local governments in Western Australia based on the 2021/22 financial audit process. This is a massive achievement for a tier 4 local government and is a credit to all Shire staff involved. This provides further certainty to the public of the integrity and credibility of the Shire's operations.

General Statements

Ranger Services

In September 2022, the Shire was very fortunate to secure Irene Ryan as a contract ranger. Since commencing with the Shire, Irene has done a fantastic job in ensuring owners and occupiers compliance with all things cats, dogs, bushfires and illegal dumping. The percentage of registered animals has increased and the district is safe thanks to sound bushfire compliance checks and enforcement. The Shire looks forward to working with Irene for many years to come.

Customer Service

The Shire's Customer Service Charter underwent a review in the last quarter of the 2022/23 FY and was endorsed by Council in the 2023/24 FY. This detailed review provided 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

Council endorsed the Shire's Bushfire Risk Management Plan (BRMP) in September 2022. The objective of the BRMP is to ensure the effective management of bushfire risk to protect people, assets and anything of value in the Shire of Wongan-Ballidu. Having the BRMP endorsed now means the Shire can apply for funding through the Mitigation Activity Fund (MAF) in the future, to assist the Shire in undertaking

bushfire risk mitigation activities throughout the district. The new 4.4 Broadacre was received and was used throughout the high-threat period on numerous occasions. Three (3) new weather reading stations were deployed around the district to assist Fire Control Officers in ascertaining fire danger risks.

Statistics	
Customer Service	
Number of Customer Service Requests	416
Number of Formal Complaints Received	0
Number of Phone Calls Received	7,845
Bushfires	
Number of Bushfire Brigades	4
Number of Volunteers Registered	210
Number of Fires attended by LG Brigades	11
Ranger Services	
Number of Registered Dogs	359
Number of Registered Cats	91
Number of Infringements Issued	8

FINANCIAL REPORT

SHIRE OF WONGAN-BALLIDU
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

TABLE OF CONTENTS

Statement by Chief Executive Officer	2
Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Statement of Financial Activity	7
Index of Notes to the Financial Report	8
Independent Auditor's Report	44

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 2023**

*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 2023 and the financial position as at 30 June 2023.

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

Signed on the 13th day of December 2023



Chief Executive Officer

Stuart Taylor

Name of Chief Executive Officer



SHIRE OF WONGAN-BALLIDU
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
Revenue				
Rates	2(a),24	3,200,713	3,195,567	3,065,672
Grants, subsidies and contributions	2(a)	3,842,410	892,474	3,478,186
Fees and charges	2(a)	655,203	677,560	679,267
Interest revenue	2(a)	145,258	44,824	32,819
Other revenue	2(a)	160,141	128,550	179,125
		8,003,725	4,938,975	7,435,069
Expenses				
Employee costs	2(b)	(2,195,783)	(2,276,849)	(2,252,801)
Materials and contracts		(1,530,888)	(1,003,491)	(1,185,169)
Utility charges		(370,049)	(393,557)	(379,267)
Depreciation		(3,628,872)	(2,520,170)	(2,610,137)
Finance costs	2(b)	(44,967)	(45,324)	(47,075)
Insurance		(294,793)	(269,167)	(266,280)
Other expenditure	2(b)	(338,369)	(350,322)	(284,691)
		(8,403,721)	(6,858,880)	(7,025,420)
		(399,996)	(1,919,905)	409,649
Capital grants, subsidies and contributions	2(a)	4,537,550	4,881,339	3,202,625
Profit on asset disposals		201,053	116,094	10,851
Loss on asset disposals		(43,652)	(47,523)	(43,130)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	4,607	0	4,997
		4,699,558	4,949,910	3,175,343
Net result for the period		4,299,562	3,030,005	3,584,992
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	95,202,622	0	3,618,218
Total other comprehensive income for the period	16	95,202,622	0	3,618,218
Total comprehensive income for the period		99,502,184	3,030,005	7,203,210

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

SHIRE OF WONGAN-BALLIDU
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	NOTE	2023 \$	2022 \$
CURRENT ASSETS			
Cash and cash equivalents	3	7,135,083	5,644,249
Trade and other receivables	5	977,420	1,008,302
Other financial assets	4(a)	18,400	30,877
Inventories	6	12,918	64,968
Other assets	7	87,588	15,228
Assets classified as held for sale	7	21,155	0
TOTAL CURRENT ASSETS		8,252,564	6,763,624
NON-CURRENT ASSETS			
Trade and other receivables	5	37,346	31,729
Other financial assets	4(b)	291,802	326,130
Inventories	6	15,236	51,420
Property, plant and equipment	8	33,266,272	33,033,765
Infrastructure	9	222,570,816	124,552,605
Right-of-use assets	11(a)	26,278	32,848
TOTAL NON-CURRENT ASSETS		256,207,750	158,028,497
TOTAL ASSETS		264,460,314	164,792,121
CURRENT LIABILITIES			
Trade and other payables	12	542,301	416,048
Other liabilities	13	783,471	553,969
Lease liabilities	11(b)	6,738	6,979
Borrowings	14	105,986	116,527
Employee related provisions	15	409,042	399,907
TOTAL CURRENT LIABILITIES		1,847,538	1,493,430
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	18,840	25,871
Borrowings	14	1,808,674	1,935,610
Employee related provisions	15	56,384	110,516
TOTAL NON-CURRENT LIABILITIES		1,883,898	2,071,997
TOTAL LIABILITIES		3,731,436	3,565,427
NET ASSETS		260,728,878	161,226,694
EQUITY			
Retained surplus		67,326,335	64,196,343
Reserve accounts	27	3,796,456	2,626,886
Revaluation surplus	16	189,606,087	94,403,465
TOTAL EQUITY		260,728,878	161,226,694

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

SHIRE OF WONGAN-BALLIDU
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2021		61,326,367	1,911,870	90,785,247	154,023,484
Comprehensive income for the period					
Net result for the period		3,584,992	0	0	3,584,992
Other comprehensive income for the period	16	0	0	3,618,218	3,618,218
Total comprehensive income for the period		3,584,992	0	3,618,218	7,203,210
Transfers from reserve accounts	27	615,143	(615,143)	0	0
Transfers to reserve accounts	27	(1,330,159)	1,330,159	0	0
Balance as at 30 June 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	27	742,225	(742,225)	0	0
Transfers to reserve accounts	27	(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

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 2023**

	NOTE	2023 Actual \$	2022 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		3,225,111	3,044,113
Grants, subsidies and contributions		3,833,988	3,478,186
Fees and charges		655,203	708,818
Interest revenue		145,258	32,819
Goods and services tax received		773,662	515,720
Other revenue		216,001	179,125
		8,849,223	7,958,781
Payments			
Employee costs		(2,247,593)	(2,214,673)
Materials and contracts		(2,204,131)	(1,843,580)
Utility charges		(370,049)	(379,267)
Finance costs		(45,444)	(47,550)
Insurance paid		(294,793)	(266,280)
Goods and services tax paid		(346,079)	(264,779)
Other expenditure		(338,369)	(163,941)
		(5,846,458)	(5,180,070)
Net cash provided by (used in) operating activities		3,002,765	2,778,711
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment		(1,613,702)	(1,100,629)
Payments for construction of infrastructure	9(a)	(4,887,673)	(3,513,699)
Capital grants, subsidies and contributions		4,726,741	3,046,750
Proceeds for financial assets at amortised cost		0	88,090
Proceeds from financial assets at amortised cost - self supporting loans		50,259	35,264
Proceeds from sale of property, plant & equipment		356,040	271,260
Net cash provided by (used in) investing activities		(1,368,335)	(1,172,964)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	26(a)	(136,324)	(119,586)
Payments for principal portion of lease liabilities	26(b)	(7,272)	(4,928)
Net cash provided by (used in) financing activities		(143,596)	(124,514)
Net increase (decrease) in cash held		1,490,834	1,481,233
Cash at beginning of year		5,644,249	4,163,016
Cash and cash equivalents at the end of the year	17(a)	7,135,083	5,644,249

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 2023

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	24	3,170,134	3,164,394	3,034,326
Rates excluding general rates	24	30,579	31,173	31,346
Grants, subsidies and contributions		3,842,410	892,474	3,478,186
Fees and charges		655,203	677,560	679,267
Interest revenue		145,258	44,824	32,819
Other revenue		160,141	128,550	179,125
Profit on asset disposals		201,053	116,094	10,851
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	4,607	0	4,997
		8,209,385	5,055,069	7,450,917
Expenditure from operating activities				
Employee costs		(2,195,783)	(2,276,849)	(2,252,801)
Materials and contracts		(1,530,888)	(1,003,491)	(1,185,169)
Utility charges		(370,049)	(393,557)	(379,267)
Depreciation		(3,628,872)	(2,520,170)	(2,610,137)
Finance costs		(44,967)	(45,324)	(47,075)
Insurance		(294,793)	(269,167)	(266,280)
Other expenditure		(338,369)	(350,322)	(284,691)
Loss on asset disposals		(43,652)	(47,523)	(43,130)
		(8,447,373)	(6,906,403)	(7,068,550)
Non-cash amounts excluded from operating activities	25(a)	3,411,130	2,451,599	2,673,563
Amount attributable to operating activities		3,173,142	600,265	3,055,930
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		4,537,550	4,881,339	3,202,625
Proceeds from disposal of assets		356,040	407,571	271,260
Proceeds from financial assets at amortised cost - self supporting loans	26(a)	50,259	30,880	35,264
		4,943,849	5,319,790	3,509,149
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(2,020,151)	(3,128,562)	(1,100,629)
Purchase and construction of infrastructure	9(a)	(4,887,673)	(4,959,274)	(3,513,699)
		(6,907,824)	(8,087,836)	(4,614,328)
Non-cash amounts excluded from investing activities	25(b)	70,956	0	0
Amount attributable to investing activities		(1,893,019)	(2,768,046)	(1,105,179)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	27	742,225	1,441,320	615,143
		742,225	1,441,320	615,143
Outflows from financing activities				
Repayment of borrowings	26(a)	(136,324)	(116,527)	(119,586)
Payments for principal portion of lease liabilities	26(b)	(7,272)	0	(4,928)
Transfers to reserve accounts	27	(1,911,795)	(1,658,384)	(1,330,159)
		(2,055,391)	(1,774,911)	(1,454,673)
Amount attributable to financing activities		(1,313,166)	(333,591)	(839,530)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	25(c)	2,777,779	2,501,372	1,666,558
Amount attributable to operating activities		3,173,142	600,265	3,055,930
Amount attributable to investing activities		(1,893,019)	(2,768,046)	(1,105,179)
Amount attributable to financing activities		(1,313,166)	(333,591)	(839,530)
Surplus or deficit after imposition of general rates	25(c)	2,744,736	0	2,777,779

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

SHIRE OF WONGAN-BALLIDU
FOR THE YEAR ENDED 30 JUNE 2023
INDEX OF NOTES TO THE FINANCIAL REPORT

Note 1	Basis of Preparation	9
Note 2	Revenue and Expenses	10
Note 3	Cash and Cash Equivalents	13
Note 4	Other Financial Assets	13
Note 5	Trade and Other Receivables	14
Note 6	Inventories	15
Note 7	Other Assets	16
Note 8	Property, Plant and Equipment	17
Note 9	Infrastructure	19
Note 10	Fixed Assets	21
Note 11	Leases	23
Note 12	Trade and Other Payables	25
Note 13	Other Liabilities	26
Note 14	Borrowings	27
Note 15	Employee Related Provisions	28
Note 16	Revaluation Surplus	29
Note 17	Notes to the Statement of Cash Flows	30
Note 18	Contingent Liabilities	31
Note 19	Capital Commitments	31
Note 20	Related Party Transactions	32
Note 21	Joint Arrangements	34
Note 22	Events Occurring After the End of the Reporting Period	35
Note 23	Other Significant Accounting Policies	36
Note 24	Rating Information	37
Note 25	Determination of Surplus or Deficit	38
Note 26	Borrowing and Lease Liabilities	39
Note 27	Reserve accounts	41
Note 28	Trust Funds	43

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

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 Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied 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 which would have required the Shire to measure any vested improvements at zero cost.

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 28 of the financial report.

Judgements and estimates

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

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

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.
- estimation uncertainties made in relation to lease accounting

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
This standard will result in a terminology change for significant accounting policies
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

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

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
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
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
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	Gym and 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
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

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

Revenue Recognition

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

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	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

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,065,672	0	3,065,672
Grants, subsidies and contributions	3,478,186	0	0	0	3,478,186
Fees and charges	679,267	0	0	0	679,267
Interest revenue	0	0	32,819	0	32,819
Other revenue	0	0	0	179,125	179,125
Capital grants, subsidies and contributions	0	3,202,625	0	0	3,202,625
Total	4,157,453	3,202,625	3,098,491	179,125	10,637,694

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2023 Actual \$	2022 Actual \$
Assets and services acquired below fair value		
Contributed assets	406,449	0
	406,449	0
The Shire received a new 4x4 Broadacre Fire Truck from the Department of Fire and Emergency Services as part of their capital grant funding allocation for 2022/23.		
Interest revenue		
Financial assets at amortised cost - self supporting loans	8,281	7,036
Interest on reserve account funds	88,242	4,587
Rates instalment and penalty interest (refer Note 23(a))	18,187	20,017
Other interest revenue	30,548	1,179
	145,258	32,819
Fees and charges relating to rates receivable		
Charges on instalment plan	3,450	3,680
The 2023 original budget estimate in relation to: Charges on instalment plan was \$5,000.		
(b) Expenses		
Auditors remuneration		
- Audit of the Annual Financial Report	32,500	29,100
	32,500	29,100
Employee Costs		
Employee benefit costs	2,195,783	2,252,801
	2,195,783	2,252,801
Finance costs		
Borrowings	43,977	47,075
Lease liabilities	990	0
	44,967	47,075
Other expenditure		
Impairment losses on rates and statutory receivables	0	209
Sundry expenses	338,369	284,482
	338,369	284,691

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

3. CASH AND CASH EQUIVALENTS

Note	2023	2022
	\$	\$
Cash at bank and on hand	3,338,628	3,017,365
Term deposits	3,796,455	2,626,884
Bank overdraft	0	0
Total cash and cash equivalents	7,135,083	5,644,249
Held as		
- Unrestricted cash and cash equivalents	2,555,156	3,017,363
- Restricted cash and cash equivalents	4,579,927	2,626,886
	7,135,083	5,644,249

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

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

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

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Self supporting loans receivable

Held as

- Unrestricted other financial assets at amortised cost

(b) Non-current assets

Financial assets at amortised cost

Financial assets at fair value through profit or loss

Financial assets at amortised cost

Self supporting loans receivable

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance

Movement attributable to fair value increment

Units in Local Government House Trust - closing balance

	2023	2022
	\$	\$
	18,400	30,877
	18,400	30,877
	18,400	30,877
	18,400	30,877
	18,400	30,877
	189,940	228,875
	101,862	97,255
	291,802	326,130
	189,940	228,875
	97,255	92,258
	4,607	4,997
	101,862	97,255

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 26(a) as self supporting loans. Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

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

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

Financial assets at fair value through profit or loss

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

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

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

5. TRADE AND OTHER RECEIVABLES

	Note	2023 \$	2022 \$
Current			
Rates and statutory receivables		95,467	127,801
Trade receivables		938,895	861,484
GST receivable		0	48,568
Allowance for credit losses of rates and statutory receivables		0	(29,551)
Allowance for credit losses of trade receivables	22(b)	(56,942)	0
		977,420	1,008,302
Non-current			
Rates and statutory receivables		37,346	31,729
		37,346	31,729

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 2023 Actual \$	30 June 2022 Actual \$	1 July 2021 Actual \$
Trade and other receivables from contracts with customers		938,895	861,484	168,246
Allowance for credit losses of trade receivables	5	(56,942)	0	0
Total trade and other receivables from contracts with customers		881,953	861,484	168,246

SIGNIFICANT ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

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

6. INVENTORIES

Note	2023	2022
	\$	\$
Current		
Fuel and materials	12,918	47,828
Land held for sale		
Development costs	0	17,140
	12,918	64,968
Non-current		
Land held for sale		
Development costs	15,236	51,420
	15,236	51,420
The following movements in inventories occurred during the year:		
Balance at beginning of year	116,388	220,653
Inventories expensed during the year	(399,677)	(533,111)
Transfer of land held for sale to PPE	(15,236)	(120,750)
Additions to inventory	326,679	549,596
Balance at end of year	28,154	116,388

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

Land held for sale

Land held for development and sale 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 sale (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 sale is classified as current except where it is held as non-current based on the council'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 2023

7. OTHER ASSETS

Other assets - current

Prepayments
 Contract assets

Non-current assets held for sale

Land

2023	2022
\$	\$
33,113	15,228
54,475	0
87,588	15,228
21,155	0
21,155	0

Land classified as held for sale

During the year council acquired land in Ballidu to on-sell to CBH.
 The contract for the sale of this land is to be completed early in the 2023/24 financial year.

SIGNIFICANT 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.

Non-current assets held for sale (Continued)

Non-current assets classified as held for sale are valued at the lower of the carrying amount and fair value less costs to sell.

The fair value of land and buildings was determined using the sales comparison approach using comparable properties in the area. This is a level 2 measurement as per the fair value land heirarchy.

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

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.

	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Motor vehicles	PPE - work in progress	Total property, plant and equipment
	\$	\$	\$		\$	\$	\$	\$	\$
Balance at 1 July 2021	2,143,200	4,496,723	19,043,014	25,682,937	225,105	3,716,768	269,532	0	29,894,342
Additions*	0	25,835	11,664	37,499	9,450	730,720	107,918	215,042	1,100,629
Disposals	0	0	0	0	0	(255,163)	(48,376)	0	(303,539)
Revaluation increments / (decrements) transferred to revaluation surplus	(417,450)	296,034	3,074,619	2,953,203	0	0	0	0	2,953,203
Depreciation	0	(41,207)	(165,541)	(206,748)	(54,820)	(402,157)	(67,895)	0	(731,620)
Transfers	120,750	(791,074)	791,074	120,750	0	0	0	0	120,750
Balance at 30 June 2022	1,846,500	3,986,311	22,754,830	28,587,641	179,735	3,790,168	261,179	215,042	33,033,765
Comprises:									
Gross balance amount at 30 June 2022	1,846,500	3,990,276	22,754,830	28,591,606	448,344	5,489,250	414,974	215,042	35,159,216
Accumulated depreciation at 30 June 2022	0	(3,965)	0	(3,965)	(268,609)	(1,699,082)	(153,795)	0	(2,125,451)
Balance at 30 June 2022	1,846,500	3,986,311	22,754,830	28,587,641	179,735	3,790,168	261,179	215,042	33,033,765
Additions*	21,155	55,270	972,129	1,048,554	0	699,693	258,786	13,118	2,020,151
Disposals	0	0	0	0	0	(100,111)	(60,440)	0	(160,551)
Assets classified as held for sale	(21,155)	0	0	(21,155)	0	0	0	0	(21,155)
Depreciation	0	(152,075)	(786,485)	(938,560)	(32,351)	(488,193)	(77,334)	0	(1,536,438)
Work in progress capitalised	0	5,110	138,976	144,086	0	0	0	(144,086)	0
Transfers	15,236	0	(13,780)	1,456	0	0	0	0	1,456
De-recognition to P&L	0	0	0	0	0	0	0	(70,956)	(70,956)
Balance at 30 June 2023	1,861,736	3,894,616	23,065,670	28,822,022	147,384	3,901,557	382,191	13,118	33,266,272
Comprises:									
Gross balance amount at 30 June 2023	1,861,736	4,050,656	23,852,155	29,764,547	448,344	6,002,145	488,292	13,118	36,716,446
Accumulated depreciation at 30 June 2023	0	(156,040)	(786,485)	(942,525)	(300,960)	(2,100,588)	(106,101)	0	(3,450,174)
Balance at 30 June 2023	1,861,736	3,894,616	23,065,670	28,822,022	147,384	3,901,557	382,191	13,118	33,266,272

* Asset additions included additions received at substantially less than fair value:

During the year ended 30 June 2022	0	0	0	0	0
During the year ended 30 June 2023	0	406,449	0	0	406,449

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2	Market approach using 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 cost
Plant and equipment		Cost approach			Purchase cost
Work in Progress		Cost approach			Purchase cost

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

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 & ovals	Infrastructure - signs	Infrastructure - other	Infrastructure - carparks	Infrastructure - work in progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2021	98,520,208	1,725,336	10,430,637	5,844,257	451,439	5,275,396	0	0	122,247,273
Additions	3,222,451	40,071	0	0	0	50,052		201,125	3,513,699
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	0	665,015	0	0	665,015
Depreciation	(1,349,467)	(54,189)	(108,899)	(215,067)	(3,237)	(142,523)	0	0	(1,873,382)
Balance at 30 June 2022	100,393,192	1,711,218	10,321,738	5,629,190	448,202	5,847,940	0	201,125	124,552,605
Comprises:									
Gross balance at 30 June 2022	105,621,123	1,920,143	10,758,210	7,169,520	497,522	5,847,940	0	201,125	132,015,583
Accumulated depreciation at 30 June 2022	(5,227,931)	(208,925)	(436,472)	(1,540,330)	(49,320)	0	0	0	(7,462,978)
Balance at 30 June 2022	100,393,192	1,711,218	10,321,738	5,629,190	448,202	5,847,940	0	201,125	124,552,605
Additions	4,478,650	41,948	0	0	0	245,615		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	0	95,202,622
Depreciation	(1,401,692)	(55,639)	(109,191)	(234,079)	(3,237)	(282,026)	0	0	(2,085,864)
Work in progress capitalised	0	0	0	0	0	201,125	0	(201,125)	0
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	4,628,186	333,292	121,460	222,570,816
Comprises:									
Gross balance at 30 June 2023	194,498,169	2,382,337	17,127,896	3,458,807	168,645	4,856,470	333,292	121,460	222,947,076
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	4,628,186	333,292	121,460	222,570,816

Explanation of material Infrastructure revaluation movement

The Shire's Infrastructure assets were indepently revalued as at 30 June 2023 in line with AASB 13 Fair Value Measurement and the *Local Government (Financial Management) Regulations 1996*.

The revaluation resulted in a material increase in the fair value of the Shire's roads, footpaths and drainage assets and a material decrease in the Shire's parks & ovals and other infrastructure assets.

The independent valuation consisted of a visual condition assessment of the Shire's entire infrastructure asset base, which resulted in the condition of certain parks & ovals and other infrastructure assets being downgraded.

This resulted in the remaining useful lives being reduced and the depreciated replacement cost was reduced in line with this.

The justification for the material increase in the Shire's roads, footpaths and drainage assets is wholly due to the application of revised unit cost rates which reflect the current economic environment for the construction of these assets.

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

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	3	Cost approach using 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 & 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 2022	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 cost

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 2023

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

Revision of useful lives

Due to the infrastructure valuation for 30 June 2023, there was a number of material changes in remaining useful lives of infrastructure assets.

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

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement for assets held at cost

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

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

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

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

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

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair. They are subject to subsequent revaluation at the next revaluation consistent with *Financial Management Regulation 17A(4)*.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

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

Revaluation (continued)

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

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

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

Depreciation on revaluation

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

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

Amortisation

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

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

Amortisation is included within depreciation in the Statement of Comprehensive Income and in Note 10(a).

Impairment

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

Gains or losses on disposal

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

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

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.

Note	Right-of-use assets - furniture and equipment \$	Right-of-use assets Total \$
Balance at 1 July 2021	5,133	5,133
Additions	32,850	32,850
Depreciation	(5,135)	(5,135)
Balance at 30 June 2022	32,848	32,848
Gross balance amount at 30 June 2022	32,848	32,848
Accumulated depreciation at 30 June 2022	0	0
Balance at 30 June 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

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

	2023 Actual \$	2022 Actual \$
Depreciation on right-of-use assets	(6,570)	(5,135)
Finance charge on lease liabilities	(990)	0
Total amount recognised in the statement of comprehensive income	(7,560)	(5,135)
Total cash outflow from leases	(8,262)	(4,928)

(b) Lease Liabilities

Current	6,738	6,979
Non-current	18,840	25,871
26(b)	25,578	32,850

SIGNIFICANT 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 asset 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 26(b).

Right-of-use assets - measurement

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

Refer to Note 10 under revaluation for details on the significant 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 2023

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

2023 Actual	2022 Actual
\$	\$
100,011	118,367
100,011	118,367

SIGNIFICANT 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 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 2023

12. TRADE AND OTHER PAYABLES

Current

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

2023	2022
\$	\$
217,461	169,853
151,306	125,156
16,881	11,346
112,411	67,770
7,822	6,950
3,920	4,397
32,500	30,576
542,301	416,048

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

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

Prepaid rates

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

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

13. OTHER LIABILITIES

Current

Contract liabilities
Capital grant/contributions liabilities

Reconciliation of changes in contract liabilities

Opening balance
Additions
Revenue from contracts with customers included as a contract liability at the start of the period

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

Reconciliation of changes in capital grant/contribution liabilities

Opening balance
Additions
Revenue from capital grant/contributions held as a liability at the start of the period

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year

	2023	2022
	\$	\$
Contract liabilities	26,562	34,984
Capital grant/contributions liabilities	756,909	518,985
	783,471	553,969
Reconciliation of changes in contract liabilities		
Opening balance	34,984	0
Additions	26,562	34,984
Revenue from contracts with customers included as a contract liability at the start of the period	(34,984)	0
	26,562	34,984
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	518,985	0
Additions	781,408	518,985
Revenue from capital grant/contributions held as a liability at the start of the period	(543,484)	0
	756,909	518,985
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	756,909	518,985
	756,909	518,985

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

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

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

14. BORROWINGS

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		105,986	1,808,674	1,914,660	116,527	1,935,610	2,052,137
Total secured borrowings	26(a)	105,986	1,808,674	1,914,660	116,527	1,935,610	2,052,137

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Wongan-Ballidu. Other loans relate to transferred receivables. Refer to Note 5.

SIGNIFICANT 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 due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 26(a).

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

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Other employee leave provisions

Employee related other provisions

Employment on-costs

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Employee related other provisions

Employment on-costs

Total non-current employee related provisions

Total employee related provisions

	2023	2022
	\$	\$
Annual leave	202,035	203,781
Long service leave	149,140	141,300
Other employee leave provisions	5,079	5,683
	356,254	350,764
Employment on-costs	52,788	49,143
	52,788	49,143
Total current employee related provisions	409,042	399,907
Long service leave	45,616	97,370
	45,616	97,370
Employment on-costs	10,768	13,146
	10,768	13,146
Total non-current employee related provisions	56,384	110,516
Total employee related provisions	465,426	510,423

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

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

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

16. REVALUATION SURPLUS

	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	13,777,703	0	13,777,703	14,195,153	(417,450)	13,777,703
Revaluation surplus - Buildings - non-specialised	309,361	0	309,361	13,327	296,034	309,361
Revaluation surplus - Buildings - specialised	3,074,707	0	3,074,707	88	3,074,619	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	50,767,889	91,225,667	141,993,556	50,767,889	0	50,767,889
Revaluation surplus - Infrastructure - footpaths	1,672,764	684,810	2,357,574	1,672,764	0	1,672,764
Revaluation surplus - Infrastructure - drainage	10,813,000	6,915,349	17,728,349	10,813,000	0	10,813,000
Revaluation surplus - Infrastructure - parks & ovals	6,447,451	(2,692,680)	3,754,771	6,447,451	0	6,447,451
Revaluation surplus - Infrastructure - signs	448,811	(276,320)	172,491	448,811	0	448,811
Revaluation surplus - Infrastructure - other	4,901,196	(789,848)	4,111,348	4,236,181	665,015	4,901,196
Revaluation surplus - Infrastructure - carparks	0	135,644	135,644	0	0	0
	94,403,465	95,202,622	189,606,087	90,785,247	3,618,218	94,403,465

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

17. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2023 Actual \$	2022 Actual \$
Cash and cash equivalents	3	7,135,083	5,644,249
Restrictions			
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	4,579,927	2,626,886
		4,579,927	2,626,886
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	3,796,456	2,626,886
Contract liabilities	13	26,562	0
Capital grant liabilities	13	756,909	0
Total restricted financial assets		4,579,927	2,626,886
(b) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank overdraft limit		0	0
Bank overdraft at balance date		0	0
Credit card limit		20,000	20,000
Credit card balance at balance date		(6,580)	(5,609)
Total amount of credit unused		13,420	14,391
Loan facilities			
Loan facilities - current		105,986	116,527
Loan facilities - non-current		1,808,674	1,935,610
Total facilities in use at balance date		1,914,660	2,052,137
Unused loan facilities at balance date		0	0

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

18 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.

19. CAPITAL COMMITMENTS

	2023	2022
	\$	\$
Contracted for:		
- capital expenditure projects	0	438,998
- plant & equipment purchases	460,546	0
	460,546	438,998
Payable:		
- not later than one year	460,546	438,998

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

20. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$
President's annual allowance	1,000	1,000	1,000
President's meeting attendance fees	1,350	1,500	1,680
President's annual allowance for ICT expenses	1,000	1,000	1,000
	3,350	3,500	3,680
Deputy President's annual allowance	250	250	250
Deputy President's meeting attendance fees	725	1,280	1,225
Deputy President's annual allowance for ICT expenses	1,000	1,000	1,000
Deputy President's travel and accommodation expenses	215	250	215
	2,190	2,780	2,690
All other council member's meeting attendance fees	5,385	6,400	5,880
All other council member's annual allowance for ICT expenses	5,000	5,000	4,750
All other council member's travel and accommodation expenses	177	250	177
	10,562	11,650	10,807
20(b)	16,102	17,930	17,177

(b) Key Management Personnel (KMP) Compensation

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

Note	2023 Actual	2022 Actual
	\$	\$
Short-term employee benefits	496,541	594,962
Post-employment benefits	56,703	70,882
Employee - other long-term benefits	53,794	(9,443)
Employee - termination benefits	26,677	8,518
Council member costs	16,102	17,177
20(a)	649,817	682,096

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 2023

20. RELATED PARTY TRANSACTIONS

Transactions with related parties

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

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

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

	2023 Actual	2022 Actual
	\$	\$
Sale of goods and services	2,364	0
Purchase of goods and services	358,607	372,880
Amounts outstanding from related parties:		
Trade and other receivables	29	285
Amounts payable to related parties:		
Trade and other payables	907	100

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

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

iii. Entities subject to significant influence by the Shire

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

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

21. 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.

The Shire's interest in the joint operations are as follows:

Quinlan Street Units: 12.81%

Patterson Street Units: 11.22%

SIGNIFICANT ACCOUNTING POLICIES

Joint operations

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

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

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

22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no events occurring after the balance date that have a 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 2023

23. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

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

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

24 RATING INFORMATION

(a) General Rates

RATE TYPE		Rate in	Number of	2022/23 Actual Rateable Value*	2022/23 Actual Rate Revenue	2022/23 Actual Interim Rates	2022/23 Actual Back Rates	2022/23 Actual Total Revenue	2022/23 Budget Rate Revenue	2022/23 Budget Interim Rate	2022/23 Budget Total Revenue	2021/22 Actual Total Revenue
Rate Description	Basis of valuation	\$	Properties	\$	\$	\$		\$	\$	\$	\$	\$
Wongan Hills	Gross rental valuation	0.10370	456	5,876,583	609,402	0	0	609,402	609,402	0	609,402	590,690
Ballidu and Cadoux	Gross rental valuation	0.10370	69	465,084	48,229	0	0	48,229	48,229	0	48,229	47,334
Rural	Unimproved valuation	0.00884	271	275,904,500	2,438,996	3,234	1,150	2,443,380	2,438,996	0	2,438,996	2,369,053
Mining	Unimproved valuation	0.00884	2	138,150	1,221	1,356	0	2,577	1,221	0	1,221	4,362
Total general rates			798	282,384,317	3,097,848	4,590	1,150	3,103,588	3,097,848	0	3,097,848	3,011,439
Minimum payment		Minimum Payment \$										
Wongan Hills	Gross rental valuation	703	58	171,163	40,774	0	0	40,774	40,774	0	40,774	40,294
Ballidu and Cadoux	Gross rental valuation	379	21	13,650	7,959	0	0	7,959	7,959	0	7,959	7,365
Rural	Unimproved valuation	379	17	369,300	6,443	0	0	6,443	6,443	0	6,443	6,260
Mining	Unimproved valuation	379	30	286,002	11,370	0	0	11,370	11,370	0	11,370	6,628
Total minimum payments			126	840,115	66,546	0	0	66,546	66,546	0	66,546	60,547
Total general rates and minimum payments			924	283,224,432	3,164,394	4,590	1,150	3,170,134	3,164,394	0	3,164,394	3,071,986
Ex-gratia Rates												
Ex-gratia Rates					30,579			30,579	31,173	0	31,173	31,346
Total amount raised from rates (excluding general rates)			0	0	30,579	0	0	30,579	31,173	0	31,173	31,346
Discounts								0			0	(37,660)
Total Rates								3,200,713			3,195,567	3,065,672
Rate instalment interest								7,815			9,000	8,496
Rate overdue interest								10,372			15,000	11,521

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 rates.

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

25. DETERMINATION OF SURPLUS OR DEFICIT

		2022/23 2022/23 Budget 2021/22	
		(30 June 2023)	(30 June 2022)
		Carried Forward)	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		(201,053)	(10,851)
Less: Movement in liabilities associated with restricted cash		0	103
Less: Fair value adjustments to financial assets at fair value through profit or loss		(4,607)	(4,997)
Add: Loss on disposal of assets		43,652	43,130
Add: Depreciation	10(a)	3,628,872	2,520,170
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates		(5,617)	(2,871)
Assets held for sale	7	21,155	17,140
Employee benefit provisions		(54,132)	21,772
Inventory		(17,140)	0
Non-cash amounts excluded from operating activities		3,411,130	2,673,563
(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			
Property, plant and equipment received for substantially less than fair value	8(a)	406,449	0
Non cash Capital grants, subsidies and contributions		(406,449)	0
Movement in non-current capital expenditure WIP		70,956	0
Non-cash amounts excluded from investing activities		70,956	0
(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			
Less: Reserve accounts	27	(3,796,456)	(2,626,886)
Less: Financial assets at amortised cost - self supporting loans	4(a)	(18,400)	(30,877)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	14	105,986	116,527
- Current portion of lease liabilities	11(b)	6,738	6,979
- Employee benefit provisions backed by reserves		41,842	41,842
Total adjustments to net current assets		(3,660,290)	(2,492,415)
Net current assets used in the Statement of Financial Activity			
Total current assets		8,252,564	6,763,624
Less: Total current liabilities		(1,847,538)	(1,493,430)
Less: Total adjustments to net current assets		(3,660,290)	(2,492,415)
Surplus or deficit after imposition of general rates		2,744,736	2,777,779

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

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal at	New Loans	Principal	Principal at 30	Principal	Discount on	Principal at	Principal at 1	New Loans	Principal	Principal at
		1 July 2021	During 2021-22	Repayments	June 2022	Repayments	early termination	30 June 2023	July 2022	During 2022-23	Repayments	30 June 2023
		\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
Recreation Centre Improvements		1,876,707	0	(84,322)	1,792,385	(86,065)	0	1,706,320	1,792,384	0	(85,650)	1,706,734
Total		1,876,707	0	(84,322)	1,792,385	(86,065)		1,706,320	1,792,384	0	(85,650)	1,706,734
Self Supporting Loans												
Construction of Aged Persons Units		15,159	0	(9,934)	5,225	(5,225)	0	0	5,227	0	(5,227)	0
Construction of Aged Persons Units		243,799	0	(17,408)	226,391	(18,051)	0	208,340	226,390	0	(17,650)	208,740
Wongan Hills Community Store		36,058	0	(7,922)	28,136	(26,983)	(1,153)	0	28,136	0	(8,000)	20,136
Total Self Supporting Loans		295,016	0	(35,264)	259,752	(50,259)	(1,153)	208,340	259,753	0	(30,877)	228,876
Total Borrowings	14	2,171,723	0	(119,586)	2,052,137	(136,324)	(1,153)	1,914,660	2,052,137	0	(116,527)	1,935,610

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	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022
						\$	\$	\$
Recreation Centre Improvements		152	WATC	2.05%	10/12/2039	(33,889)	(36,500)	(37,810)
Total						(33,889)	(36,500)	(37,810)
Self Supporting Loans Finance Cost Payments								
Construction of Aged Persons Units		147	WATC	6.91%	Completed	(25)	(180)	(595)
Construction of Aged Persons Units		151B	WATC	3.65%	4/10/2032	(6,113)	(8,500)	(8,583)
Wongan Hills Community Store		153	WATC	2.02%	Completed	(31)	(144)	(87)
Total Self Supporting Loans Finance Cost Payments						(6,169)	(8,824)	(9,265)
Total Finance Cost Payments						(40,058)	(45,324)	(47,075)

* WA Treasury Corporation

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

26. BORROWING AND LEASE LIABILITIES (Continued)

(b) Lease Liabilities

Purpose	Note	Actual				
		Principal			Principal	
		Principal at 1 July 2021	New Leases During 2021-22	Repayments During 2021-22	Principal at 30 June 2022	Repayments During 2022-23
		\$	\$	\$	\$	\$
Photocopiers (Old)		4,928	0	(4,928)	0	
Photocopiers (New)		0	32,850	0	32,850	(7,272)
Total Lease Liabilities	11(b)	4,928	32,850	(4,928)	32,850	(7,272)

Lease Finance Cost Payments

Purpose	Note	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023
Photocopiers (New)		F881832461	Ricoh Finance	3.11%	23/05/2027	\$ (990)
Total Finance Cost Payments						(990)

Principal at 30 June 2023	Budget			
	Principal			Principal at
	Principal at 1 July 2022	New Leases During 2022-23	Repayments During 2022-23	30 June 2023
\$	\$	\$	\$	\$
0	0	0	0	0
25,578	0	0	0	0
25,578	0	0	0	0

Budget for year ending 30 June 2023	Actual for year ending 30 June 2022	Lease Term
\$	\$	
0	0	5 years
0	0	

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

27. RESERVE ACCOUNTS

	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Long Service Leave Reserve	41,842	0	0	41,842	41,842	0	0	41,842	41,739	103	0	41,842
(b) Depot Improvement Reserve	10,572	0	0	10,572	10,572	0	0	10,572	10,546	26	0	10,572
(c) Plant Reserve	846,642	679,347	(257,992)	1,267,997	846,642	808,491	(728,570)	926,563	594,336	741,464	(489,158)	846,642
(d) Land Development and Housing Reserve	363,162	17,682	0	380,844	363,162	17,682	(200,000)	180,844	117,872	245,290	0	363,162
(e) Wongan Hills Community Resource Centre Reserve	37,439	0	(9,516)	27,923	37,439	0	0	37,439	37,347	92	0	37,439
(f) Swimming Pool Reserve	64,155	320,000	(40,967)	343,188	64,155	20,000	(49,000)	35,155	63,998	157	0	64,155
(g) Historical Publications Reserve	7,126	0	0	7,126	7,126	0	0	7,126	7,108	18	0	7,126
(h) Special Projects Reserve	361,818	527,284	0	889,102	361,818	402,211	(30,000)	734,029	360,929	889	0	361,818
(i) Waste Management Reserve	55,366	5,000	0	60,366	55,366	5,000	0	60,366	50,242	5,124	0	55,366
(j) Housing - Stickland Street Reserve	58,582	5,000	0	63,582	58,582	5,000	0	63,582	53,450	5,132	0	58,582
(k) Housing - Quinlan Street Reserve	54,915	5,000	0	59,915	54,915	5,000	0	59,915	49,792	5,123	0	54,915
(l) Housing - Patterson Street Reserve	54,357	5,000	0	59,357	54,357	5,000	0	59,357	49,236	5,121	0	54,357
(m) Sporting Co-Location Reserve	568,910	0	(331,750)	237,160	568,910	0	(331,750)	237,160	425,275	219,620	(75,985)	568,910
(n) Doctor Reserve	0	0	0	0	0	0	0	0	50,000	0	(50,000)	0
(o) Finance System Replacement Reserve	102,000	0	(102,000)	0	102,000	0	(102,000)	0	0	102,000		102,000
(p) Building Asset Management Reserve	0	347,482	0	347,482	0	390,000	0	390,000	0	0	0	0
	2,626,886	1,911,795	(742,225)	3,796,456	2,626,886	1,658,384	(1,441,320)	2,843,950	1,911,870	1,330,159	(615,143)	2,626,886
	2,626,886	1,911,795	(742,225)	3,796,456	2,626,886	1,658,384	(1,441,320)	2,843,950	1,911,870	1,330,159	(615,143)	2,626,886

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

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

Name of reserve account	Anticipated date of use	Purpose of the reserve account
Restricted by council		
(a) Long Service Leave Reserve	Ongoing	To be used for Council's current and non-current long service leave liability.
(b) Depot Improvement Reserve	Ongoing	To be used to fund capital improvements and maintenance works at the Shire of Wongan-Ballidu depot.
(c) Plant Reserve	Ongoing	To be used for the purchase of major plant.
(d) Land Development and Housing Reserve	Ongoing	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	Ongoing	To be used to transfer funds from the Community Resource Centre operations for future purchase of capital, furniture & equipment.
(f) Swimming Pool Reserve	Ongoing	To be used to fund capital and maintenance works at the Wongan Hills Memorial Swimming Pool.
(g) Historical Publications Reserve	Ongoing	To be used to fund historical publications and projects of the Shire.
(h) Special Projects Reserve	Ongoing	To be used to fund special projects as identified by the Shire of Wongan-Ballidu.
(i) Waste Management Reserve	Ongoing	To be used to fund the future waste management facility needs of the Shire.
(j) Housing - Stickland Street Reserve	Ongoing	To be used to fund the capital and operating costs of the Housing joint venture in Stickland Street.

(k) Housing - Quinlan Street Reserve	Ongoing	To be used to fund the capital and operating costs of the Housing joint venture in Quinlan Street.
(l) Housing - Patterson Street Reserve	Ongoing	To be used to fund the capital and operating costs of the Housing joint venture in Patterson Street.
(m) Sporting Co-Location Reserve	Ongoing	To be used to fund the capital improvements associated with the co-location of sporting facilities within Wongan Hills.
(n) Doctor Reserve	30/06/2022	To be used to fund the operational subsidy paid to the operator of the Wongan Hills Medical Centre.
(o) Finance System Replacement Reserve	30/06/2023	To be used to fund the replacement of the Shire's core software applications.
(p) Building Asset Management Reserve	Ongoing	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 2023

28. TRUST FUNDS

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

	1 July 2022	Amounts Received	Amounts Paid	30 June 2023
	\$	\$	\$	\$
Fire Brigades	13,108	0	(5,434)	7,674
Discover Golden Horizons	27,641	0	0	27,641
	40,749	0	(5,434)	35,315



Auditor General

INDEPENDENT AUDITOR'S REPORT 2023 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 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2023 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Basis for 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 2023, but not the financial report and my auditor's report.

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

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

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

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

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

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Wongan-Ballidu for the year ended 30 June 2023 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Patrick Arulsingham
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
13 December 2023